

Payroll Accounting Information System Analysis on CV. Rindang Khatulistiwa Jember

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ABSTRACT

The purpose of this research is to find out an overview of the payroll accounting information system at CV. Rindang Khatulistiwa Jember. Starting from activities in the payroll system to reports generated from the payroll system. Data collection methods use observation, interviews and documentation. The data analysis technique used is a qualitative descriptive analysis technique, namely by describing the payroll accounting information system in the company including activities in the payroll system, documents used, related accounting records, reports produced and functions related to the system. payroll accounting information. Then it is analyzed whether the payroll accounting information system implemented in the company can increase effectiveness and efficiency in the payroll process. The research results show that the implementation of the payroll accounting information system at CV. Rindang Khatulistiwa Jember is still not effective, because in CV. Rindang Khatulistiwa Jember still uses a manual system.

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1. INTRODUCTION

The economy in Indonesia is currently showing very rapid development. This is proven by the many transformations that have occurred in various activities and professions. Therefore, every company is required to be able to carry out business activities and obtain maximum profits in order to compete with other companies [1].

In achieving its goals, every company is obliged to use available resources appropriately. These resources are in the

form of natural resources (SDA), human resources (SDM), and capital. Human resources or employees are the most influential source for a company in running a business. Quality employees can encourage the sustainability of the company, because all activities within the company always require employees in every position [2].

When running a business or business, you must use a way to survive to run every business that is being managed. This can be seen in daily activities that are

very active, therefore a system is needed. A system is a network that has procedures that interact with each other to complete the same goal. The accounting system affects the level of success in achieving goals in running a business, namely obtaining maximum profit in business development. The accounting system is one type of system that is effective in managing business activities [3].

In every company, employees who have provided their services are entitled to receive compensation. The rewards provided by the company to employees are in the form of salaries. Salary is money paid by the company to employees which has been determined by the company on a weekly/monthly basis according to the company agreement [3]. Salaries are also prone to errors, thereby creating a risk of loss for employees and the company, so care needs to be taken in determining, sorting, recording and distributing them. Companies are obliged to pay salaries on time and appropriately based on predetermined salary levels, without affecting workers' rights. The amount of salary received by employees varies, depending on the position, position currently occupied and is equivalent to the work ability that has been carried out by the employee [5].

Salary payments to employees must be accompanied by supporting documents and other records in accordance with existing internal regulations [3]. In determining salary payments according to the duties carried out by employees, there are several aspects that are of concern, such as attendance records and employee working hours. This motivates employees to be more disciplined in managing their time. Employees who can disrupt business activities within the department, for example if employees violate company regulations, are often late or absent, or carry out inappropriate actions, it is also necessary to provide sanctions within the company. Actions like this must be punished so that they do not happen again. The punishment in question can be in the form of salary cuts or other forms so that employees are more disciplined in every matter [1].

Companies incur quite large costs in paying salaries, making it vulnerable for a company to experience fraud or falsification of attendance lists by employees, making it difficult for companies to calculate working hours and labor costs [3]. So, it is appropriate for a company to pay more attention to salary policies. To anticipate the occurrence of fraud and fraud within the company, it is necessary to have an appropriate accounting information system. How well the procedures can be implemented to obtain useful information for the company. Implementation of an effective accounting information system can make reports more quickly completed [6].

The company's accounting information system is very influential and must provide data related to financial reporting which is a benchmark for the company's activities, as well as taking into account the work results of each department and giving permission to each department [5]. If an accounting information system is not functioning properly, it can affect the operating system, hinder the company's smooth operations, produce inaccurate information, and hinder the company from achieving its business goals [3].

The accounting information system includes a payroll system which has a role in processing payroll transactions and payments to employees. The payroll system is an aspect related to managing employee benefits, so companies need to pay more attention [6]. The payroll system makes employee payments more efficient and provides easier supervision and control over every salary payment activity. However, the payroll system can also have problems if input errors occur. Especially when paying salaries, if you enter the wrong account number then the money can go into someone else's account and cause quite large losses [1].

There are several obstacles in implementing the payroll accounting system [6], namely, errors in inputting employee attendance data, overtime payments, and non-inclusion of pay slips, most of the payroll mechanisms are still manual. The result of these obstacles causes unfavorable

reactions from salary recipients. So, it is necessary to have a properly computerized payroll system to run the process efficiently and reduce the risk of errors.

Based on the explanation above, researchers are interested in finding out whether a company has implemented a payroll accounting information system well, because as explained above, the payroll accounting information system in a company is prone to errors. Researchers chose CV. Green Equatorial Jember as a research object. CV. Rindang Khatulistiwa is a shop that sells household items and boarding house needs. The beginning of the establishment of CV. Rindang Khatulistiwa on April 4 2011 was founded by Mr Kholid Ashari who is also the owner. CV. Rindang is located on Jl. Kalimantan no. 23, Summersari District, Jember Regency, East Java Province. In the initial interview with Rindang Khatulistiwa's supervisor, Mr. Alvin, which was conducted on February 28 2024, it was found that there were quite a lot of duties in the accounting department, including inventory of goods, recording sales funds in and out, payments to suppliers, payment of employee salaries, and sales. immediately became cashier coordinator. This can create a risk of backlog of tasks and recording errors. Thus, the payroll accounting information system at CV. Rindang Khatulistiwa runs less effectively. Therefore, this research aims to find out how the information system is implemented and analyze how the payroll accounting information system is implemented on CV. Rindang Khatulistiwa. Based on this explanation, the researcher decided to conduct research with the title "Analysis of Payroll Accounting Information Systems at CV. Rindang Khatulistiwa Jember".

2. LITERATURE REVIEW

2.1 Accounting Information System

Romney & Steinbart [7] define an accounting information system as a collection or series of various recording forms, equipment and other accessories in order to create reliable financial reports. The information in financial reports must be of

reliable quality, in the sense that it is not misleading, free from errors, and the data presented must be correct and appropriate.

[8] also argues that accounting information systems are usually needed in documenting, collecting, storing, and processing data in company accounting transactions in order to produce information for stakeholder decision making. Accounting information systems must be prepared properly and accurately. Because of this, it is very important for managers to get the right information when making decisions in running a company.

Accounting information systems are the main component for company management, especially for those who handle company financial data. Every company, both government and private, has a planned target. In order for the company's target to be achieved, managers must be able to make accurate decisions [11].

Rahmawati & Sumarno [10] argue that the accounting information system is a part designed to provide information about the company's financial condition to make significant decisions and is useful for internal and external stakeholders. Decision making is taken from the process of collecting, classifying, processing, analyzing and communicating existing financial information.

From this explanation, accounting information systems process accounting transaction data, including collecting, recording and processing structured financial data that are interrelated to produce financial reports as a basis for decision making by stakeholders in the future.

2.2 Payroll Accounting Information System

The salary system in Indonesia is regulated by the government, in accordance with Employment Law Number 6 of 2023, salary is a worker's right given by the company for services that have been performed in the form of money and in accordance with the work contract, collective work agreement, and paid according to the law or regulations that have been established. established by law. Business actors or employers are prohibited from

paying wages/salaries below the wages determined by the government.

According to Triwahyuni, Irza, & Nevi [11], a payroll information system is a system that provides information about salary payments and is developed and implemented in a structured manner in accordance with an accurate and reliable accounting system. Mulyadi [12] also stated that the payroll system plays an important role because it has a direct impact on company employees. A payroll system is needed to pay employee salaries. A series of procedures in this system include recording attendance, preparing salary scales, paying salaries, and distributing employee salaries [13]. Generally, companies absolutely need a payroll accounting system that functions in paying employee salaries so that the payroll process runs effectively and efficiently [5].

Based on the definition above, the payroll system includes all procedures and techniques needed to collect and manage data to become a source of information for stakeholders, so that payroll can be met effectively. A good and correct payroll system can motivate employees to be more productive, so that the company can achieve profits with high employee work productivity.

2.3 Functions involved in the Payroll Cycle

- a. **Staffing Functions:** Staffing functions include searching for new employees, selecting potential employees, placing new employees, making decisions regarding employee salary levels, promotions and salary groups, employee transfers, and dismissing employees. This function is handled by the personnel department and is directly responsible to the personnel and general departments.
- b. **Timekeeper Function:** The timekeeper function is responsible for recording employee attendance. The internal control system is said to be good if the function of recording employee arrivals is handled by the timekeeping department and is directly responsible to the personnel and general departments, it is not permitted to be

handled by the operations function or the salary and wages register function.

- c. **Payroll Maker Function:** The salary list maker function is responsible for implementing attendance time records for all employees. The internal control system is said to be good if the company differentiates between the function of recording employee arrivals and the operational function or function of making payroll. This function is handled by the time recording department and is responsible to the personnel and general departments.
- d. **Accounting Function:** This function is tasked with recording obligations related to the payment of employee salaries. This function is handled by the accounts payable, expense card and journal sections.
- e. **Financial Function:** This function is responsible for filling checks and cashing checks at the bank for salary payments. The money is then handed over to employees who are entitled to their dedication while working. This function is handled by the cash department.

2.4 Elements of Basic Accounting Systems and Payroll Accounting Systems

- a. **Form:** Mulyadi [12] states that the form is a sheet of paper that provides space for notes to be loaded. Forms are usually called documents because they allow recording or documenting activities on paper.
- b. **Accounting Records Used:** Accounting records in a payroll system record all payroll-related transactions, protecting the company from losses and fraud. These records include journals, ledgers, and subsidiary books. After the transaction is recorded in the document, the next step is to record the transaction in a journal.
- c. **Reports:** The final element is a report, including a financial position report, profit and loss report, report on changes in retained earnings, cost of

goods manufactured report, marketing expenses report, cost of goods sold report, list of receivables, list of debts to be paid, and list of slow inventory balances. sold. This report can be in the form of a hard file or soft file [12].

2.5 Payroll Accounting Information System Flowchart

Flowchart is defined as a graphical representation of the steps to be taken in a process. In the context of a payroll system, flowcharts are used to describe the flow of work involved in calculating, managing, and distributing employee salaries. According to [12], the benefits of the flowchart are as follows:

- a. Flowcharts make it easy to get a comprehensive overview of the system.
- b. Flowcharts can be used to explain system changes easily.
- c. Flowcharts help identify weaknesses in the system and areas that need improvement. The accounting system is documented using flowcharts.

The payroll information system for the salary and wages section, is tasked with:

- a. Receive employee attendance lists and attendance time cards and then file them according to the date.
- b. Payroll maker, and create salary recaps and letters.
- c. Then arrange it into 2 copies of the salary list, 2 copies of the salary list summary, and 1 copy of the salary statement.
- d. Submit it to the debt department along with the employee's income card.
- e. Apart from that, the salary and wages department will also receive proof of cash outflow in 3 copies and a salary list in 2 copies to be archived according to date, as well as employee income cards to be archived alphabetically.

The finance department's payroll information system is tasked with:

- a. The finance department receives proof of cash outflows in 1 and 3 copies, salary list in 1 and 2 copies, salary list recap in 2 copies, salary statement and employee income card.

- b. Next, fill out the check and ask for a signature on the check.
- c. Cash the check to the bank and put the money in the salary envelope, then pay the salary to the employee and ask for a signature on the employee's income card.
- d. The finance department also provides proof of cash outflow in 1 copy, salary list in 1 copy, recap of salary list in 2 copies to the debt department.
- e. Provide proof of cash outflow in 3 copies, salary list in 2 copies and employee income card to the salary and wages department, then put the salary statement in the salary envelope along with the salary deposit.

2.6 Previous Research

In conducting research, the author cannot be separated from previous research which aims to support the results of the research being carried out and provide an overview of the research at hand. [14] with the title Analysis of the Employee Payroll Accounting Information System at the Subulussalam Regency DPR Secretariat. Using a qualitative descriptive method, the research results show that the accounting and payroll information system for honorary employees at the Subulussalam City DPRD Secretariat needs to be improved by manually recording attendance. This can avoid multiple positions and the potential for fraud and errors. Manual data collection processes can also cause delays and errors in the work process. However, the remuneration procedure is running well.

The second research was conducted [15], with the title Analysis of Payroll Accounting Information Systems in Supporting the Effectiveness of Salary Payments at PT. Sindo Utama Jaya. Using a qualitative descriptive method, the research results show that the payroll accounting information system at PT Sindo Utama Jaya is quite good, but needs to be improved to make it more efficient and effective. Pay slips and a list of tax deductions should be conveyed to employees via email or in person to avoid misunderstandings. It is better to recap employee attendance automatically to avoid errors. Payroll should use an automated system for better accuracy,

accountability and efficiency. The third research used for this research is research conducted by [4] with the title Analysis of Payroll and Wage Accounting Information Systems in a Financing Company in Brebes. Qualitative Descriptive is a method used with research results, namely that the company has carried out recording activities and has documentation related to its payroll system. This system functions well and makes it very easy to pay salaries and wages to employees in the company. Pay employees according to their work, duties and responsibilities, or according to their human resources.

3. METHODS

This research uses a qualitative approach. A qualitative approach is a research method that emphasizes detailed data analysis to maintain research quality. This approach involves the use of descriptive words and phrases from data collection to interpretation and reporting of research results. This is in accordance with the view of [16], that qualitative research focuses on exploring meaning, understanding, concepts, characteristics, symptoms and explanations of natural phenomena in the form of narratives. Based on this understanding, the qualitative approach can be concluded as a research method that focuses on the natural conditions of a place or event and follows the stages or procedures required for data collection.

Research entitled payroll accounting information system at CV. Rindang Khatulistiwa Jember uses qualitative methods. Qualitative methods have research characteristics, namely, when they obtain information through interviews, observations and documentation from informants about a system, procedures and functions related to it so that good internal control can be implemented. The research object is a situation that describes or explains the aspect being researched in order to clarify the overall research picture. According to him, the research object generally covers the research field or objectives in a comprehensive manner (thoroughly, describes or explains broadly, completely), which includes regional

characteristics, development history, organizational structure, main tasks and other functions in accordance with the mapping of the research area in question. From the definition above, we can conclude that the object of research is a scientific objective that obtains data and reveals what, who, when and where the research was carried out. This research will be carried out on CV. Rindang Khatulistiwa is run by Mr. Kholid Ashari and operates in the field of selling household appliances and boarding house needs, which is located on Jl. Kalimantan no. 23, District. Summersari, Jember Regency/City, Prov. East Java.

The type of data in this research is qualitative data. Qualitative data obtained through direct interviews with company management includes job descriptions, organizational structure, payroll systems and procedures implemented in the company, as well as other aspects related to To obtain the desired data, the researcher first made a list of questions to ask the informants. The method used is qualitative and prioritizes quality over quantity. The data obtained did not come from questionnaires, but was obtained from interviews, direct observation and other relevant official documents. n payroll activities.

Data analysis is a structured search for data starting from interviews, observations and documents, with grouping, segmentation, synthesis and patterning of data to select what is important and will be studied in more depth and then concluded so that it can be understood easily by oneself and others. others [17].

4. RESULTS AND DISCUSSION

The research object is CV. Rindang Khatulistiwa Jember which is located on Jl. Kalimantan no. 23, Summersari District, Jember Regency/City, East Java Province. During initial observations, it was found that there were quite a lot of duties in the accounting department, including inventory of goods, recording sales funds coming in and out, payments to suppliers, payment of employee salaries, and working directly as a

cashier coordinator. This can create a risk of backlog of tasks and recording errors. As a result, the payroll accounting information system at CV. Rindang Khatulistiwa becomes less effective. Based on these findings, the researcher decided to compile a relevant research title and submit a research permit letter to CV. Shady Equatorial Jember.

4.1 A brief history of CV. Rindang Khatulistiwa Jember

CV. Rindang Khatulistiwa Jember, known among students as Toko Rindang, is the most complete shopping center located on Jl. Kalimantan no. 23, Summersari District, Jember Regency/City, East Java Province. This shop is a subsidiary of the Smile Media Group, founded by Mr H. Kholid Ashari on April 4 2011. Currently, Rindang employs 64 employees who work in 3 shifts. The name Toko Rindang comes from a combination of the names of the owner, Kholid Ashari, and his wife, Endang Budiarti. In general, "shady" has the meaning of providing shade, in line with the hopes of the Rindang Shop to provide comfort for customers when shopping. Meanwhile, Equator has global meaning and can be known to many people from various regions.

When it was first established in 2011, Toko Rindang was just a small shop that was little known to the public. According to the Supervisor of the Rindang Shop, this shop has experienced difficulties in promotion due to limited media. Initially, this shop was founded just as an experiment and for fun in selling household appliances, but then it was managed seriously so that it developed rapidly as it is now. Rindang Khatulistiwa carries the concept of one-stop shopping, providing various household and boarding needs.

Rindang Khatulistiwa is visited by many people in Jember because of its strategic location on the side of the main road and its location around the campus area, so it is visited by many students from outside the city who need boarding houses. Toko Rindang has an area of around 3,900 square meters in a three-story building. This shop prioritizes consumer comfort in shopping by providing a large parking area for cars and motorbikes,

and is disabled-friendly by providing a special lane that allows people with disabilities to shop up to the third floor using wheelchairs.

4.2 CV Vision and Mission. Rindang Khatulistiwa

CV. Rindang Khatulistiwa has a vision and mission, among others, to become a trading company that can compete, has quality and competence, and has a marketing network, especially for household goods. The goal is to reach customers who need household appliances.

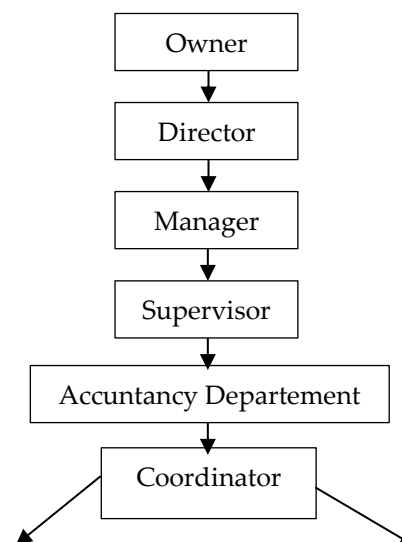
CV Mission. Equatorial Leaflands include:

- a. Provide good service.
- b. Providing quality goods.
- c. Provide a comfortable shopping experience.

CV. Rindang Khatulistiwa is committed to ensuring customers can shop comfortably, with quality and cheaply, while making shopping a pleasant experience. CV motto or slogan. Rindang Khatulistiwa is a "Modern Market", which provides complete household needs at affordable prices, which is in line with the vision and mission of CV. Rindang Khatulistiwa

4.3 Organizational Structure of CV. Rindang Khatulistiwa

The company's organizational structure includes all divisions of company duties starting from leadership, to employees who are arranged based on specified duties and authority, in the CV organizational structure. Rindang Khatulistiwa Jember.



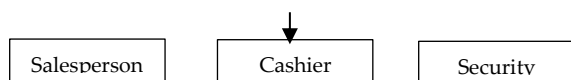


Figure 4.1 Organizational structure chart of CV. Rindang Khatulistiwa

Source: Data processed in 2024

4.4 Division of Duties and Authorities at CV. Rindang Khatulistiwa

- a. Based on the organizational structure chart on CV. Rindang Khatulistiwa above, the following describes the duties and authorities of each:
- b. The owner is responsible for leading the company and ensuring smooth operations.
- c. The director is tasked with leading the company, monitoring employee work, making decisions regarding whether to agree or not regarding the company's budget
- d. Managers are tasked with providing direction to employees, leading, coordinating and developing the company.
- e. Supervisors are tasked with organizing the work of employees, being responsible for employee work results, making work activity schedules for employees, providing work motivation support to employees
- f. The accounting department is tasked with inventorying goods, recording incoming and outgoing sales funds, payments to suppliers, plays an important role in paying employee salaries, and is directly involved as cashier coordinator.
- g. The coordinator is tasked with coordinating the teams under him and providing work instructions, supervising employee performance and being responsible for the coordinated employees.
- h. The salesperson is tasked with helping customers find the items they need, providing information about goods to customers, serving customer needs
- i. The cashier is tasked with assisting customers in paying for goods and re-checking customer shopping items, sales

are always checked and recorded carefully.

- j. Security is tasked with maintaining company security and order.

4.5 Discussion of Results

The researcher applied for a research permit which was accepted by the CV supervisor. Rindang Khatulistiwa Jember in June 2024. The research began with the researcher meeting the director, who is the owner and highest boss of CV. Rindang Khatulistiwa Jember, but was represented by a supervisor because the director was busy. Researchers then conducted semi-structured interviews with supervisors regarding the company profile, including history, company activities, and payroll system. Interviews were conducted twice in mid and late July 2024 at the CV office. Shady Equator. The second informant was the accounting department, where researchers conducted interviews and observations regarding the payroll system, employee attendance, records, documents and payroll activities. Observations included checking attendance records, salary lists, pay slips and salary recaps, carried out twice in July 2024. The third informant was an employee, with the aim of verifying previously obtained data, interviews were conducted in Rindang in July 2024. The data collected consisted of from primary data through direct observation and interviews, as well as secondary data from documents such as salary changes, working time cards, journals, ledgers, subsidiary books, and financial position reports. Researchers then analyze the data collected using relevant theories.

Based on the steps above, the results of the research and observations carried out are as follows:

4.5.1 Activities in the Payroll System on CV. Rindang Khatulistiwa

According to Romney and Steinbart's (2019) theory, activities in the payroll system include updating salary master data, validating time and attendance data, preparing payroll, calculating payroll costs, as well as paying payroll taxes and other withholdings.

The results of research through interviews with three informants show that activities in the payroll system at CV. Rindang Khatulistiwa is in line with existing theory. Activities in the payroll system at this company include updating basic salary data, verifying attendance and working time data, preparing payroll, and disbursing salaries which are carried out regularly every time there is a recruitment or termination of employment. These activities are very important because they have an impact on the total salary costs incurred by the company. In the process of updating the basic salary data, there is no change in the salary amount because the salary amount has been determined based on the working hours of each employee, in accordance with theory [7]. Verify attendance data on CV. Rindang Khatulistiwa is carried out by checking employee attendance, where each employee takes attendance using a fingerprint that records the time they enter and leave work. The accounting department checks this data to determine the amount of salary to be received. If working hours are less than 9 hours, the salary received will be reduced. This verification process is carried out every month on the 1st, in accordance with theory [7].

Accounting department at CV. Rindang Khatulistiwa calculates the working hours of each employee when preparing payroll based on fingerprint attendance data which has been processed into an attendance recap. Employees who work 9 hours receive a salary according to the nominal value set by the company, while employees who work less than 9 hours receive a lower salary. Overtime pay is calculated based on the total overtime hours multiplied by the overtime rate per hour. Next, a salary register is recorded before compiling details of employee salaries, where the salary recap includes the total salary paid by the company. This payroll preparation process is in accordance with theory [9]. Last activity in the payroll system at CV. Rindang Khatulistiwa is a salary payment. Payroll requires director approval before salaries are paid. Next, the payment process is carried out by the bank in coordination with

the company through the employee's account. This activity is also in accordance with theory [7].

In payroll system activities, CV. Rindang Khatulistiwa pays salary taxes for employees with incomes above 3 million to the government, showing compliance with the theory of Romney and Steinbart (2019) regarding payment of salary taxes and other deductions. CV. Rindang Khatulistiwa has used computerization in the payroll process, but the data input process is still done manually with the help of MS.Excel. The payroll system will be more efficient and effective if CV. Rindang Khatulistiwa uses a system that is in accordance with current developments.

4.5.2 Documents used in the payroll system

According to Mulyadi [12], documents or forms used in the payroll accounting system include supporting documents for salary changes, attendance time cards, working hours cards, salary lists, salary list recaps, salary statements, salary and wage envelopes, as well as proof of cash out.

Based on interviews with supervisors and CV accounting department. Rindang Khatulistiwa, several documents used in the payroll system are in accordance with this theory. Documents used by CV. Rindang Khatulistiwa includes employee attendance records, absence recap reports, employee payroll records, employee salary recap reports, salary payment approval sheets. CV. Rindang Khatulistiwa does not provide salary slips regularly to employees, salary slips are only given when employees request pay slips for certain purposes.

Based on Mulyadi's theory [12], documents used in the payroll system applied to CV. Rindang Khatulistiwa is proof of cash outflow, therefore CV. Rindang Khatulistiwa should provide proof of cash outflows to help record the company's financial transactions.

4.5.3 Accounting Records related to the payroll system

The accounting records used include journals and ledgers. After the transaction is recorded in the document, the next step is to record the transaction in the journal. Each

transaction is journalized by recording the account debited and credited along with the value.

Based on the results of interviews with the CV accounting department. Rindang Khatulistiwa, accounting records related to the payroll system at CV. Rindang Khatulistiwa consists of a journal and a ledger. Accounting records are carried out by the accounting department once a month, which is based on expenses and income from each shop. When creating a journal, the accounting department verifies the sales receipt to ensure the transactions are correct. After the journaling process, the accounting department posts to the general ledger to summarize all transaction data from the journal, so that the number of large and small transactions can be known.

Accounting records at CV. Rindang Khatulistiwa is in line with the theory expressed, namely journals and ledgers, but CV. Rindang Khatulistiwa does not use subsidiary books, because the company does not require subsidiary books.

4.5.4 Reports generated in the payroll system

According to theory [12], the reports produced in the payroll system include financial reports such as financial position reports, profit and loss reports, reports on changes in retained earnings, reports on cost of production, marketing expense reports, cost of goods sold reports, list of elements of receivables, list of payables. will be paid, and a list of inventory balances that are slow to sell.

Based on research results at CV. Rindang Khatulistiwa, data from interviews with supervisors and the accounting department shows that the payroll system in this company produces two main types of reports: payroll reports and salary payment proof reports. The payroll report lists the names of all employees, hours worked, and the amount of pay each employee will receive. After the payroll report is prepared, the finance department then prepares a report on proof of salary payments, in the form of an expenditure note with a nominal amount that corresponds to the total salary of all employees. These two reports are made in

duplicate and accompanied by a recap of employee absences to be submitted to the director. The director then verifies the nominal salary stated in the report. After verification, the report is returned to the accounting department to continue the salary payment process according to the verified report. Next, salary payments are handed over to the bank which has coordinated to transfer salaries to each employee's account.

This statement is in accordance with existing theory, however there are several reports mentioned in the theory that are not used in the CV payroll process. Rindang Khatulistiwa, such as reports on changes in profit, reports on cost of goods manufactured, reports on marketing costs, reports on cost of goods sold, list of receivables, list of debts to be paid, and reports on inventory balances whose sales are slow, due to CV. Rindang Khatulistiwa only requires payroll reports and salary payment reports for the payroll process, while other reports are separated from the payroll section.

4.5.5 Functions related to the payroll system

According to [12] the function related to the payroll cycle is that the personnel function is handled by the personnel section under the personnel and general departments. The timekeeping function is handled by the personnel and general departments. The function of making the payroll is in the hands of the personnel and general departments. The accounting function is in the finance department. The financial function is in the finance department.

Based on the research results, functions related to payroll at CV. Rindang Khatulistiwa is in accordance with theory but its functions are different, among others, the personnel function is responsible for matters relating to employees, the timekeeper function is responsible for recording employees' attendance time through fingerprint attendance, the salary list maker function is responsible for making employee salary lists, the accounting function is also The administrative function is responsible for recording evidence of cash outgoings and salary costs, the last function, namely the supervisory function, is responsible for

supervising the activities of employees in the company. Overall, the functions related to payroll are in accordance with theory, but the implementation is only carried out by the accounting department and supervisors under the supervision of the director. This is explained in the payroll process at CV. Rindang Khatulistiwa that the payroll process at CV. Rindang Khatulistiwa's first step is to measure the working hours of each employee before preparing payroll. This process is carried out by the accounting department, based on fingerprint attendance which has been processed into an attendance recap. Employees who work 9 hours are paid according to the amount determined by the company, while those who work less than 9 hours receive a lower salary. Overtime pay is calculated based on total overtime hours multiplied by overtime pay per hour. Next, a salary register is recorded before making details of employee salaries, with a salary recap containing the total amount of salaries issued by the company. Last activity in the payroll system at CV. Rindang Khatulistiwa is a salary payment. Payroll requires director approval before salaries are paid. Next, the payment process is carried out by the bank in coordination with the company through the employee's account. In the payroll process, CV. Rindang uses the help of Ms. excel by manually inputting. In payroll system activities, CV. Rindang Khatulistiwa has also paid salary taxes for employees with incomes above 3 million to the government.

4.5.6 Procedure Network in the payroll system

According to theory [12], the process of payroll and employee wages in a company involves several interrelated procedures. This network of procedures includes recording attendance time, making salaries and wages, distributing salaries and wages, and paying salaries.

Based on research results at CV. Rindang Khatulistiwa, data from interviews with supervisors and the accounting department shows that the procedure for recording attendance time is carried out by the supervisor and accounting department. This procedure is carried out quite well by the

company, the company uses fingerprints so that employees cannot commit fraud or leave absences. The procedure for making payroll is still not effective because the process is only carried out by the accounting department. Apart from that, the company considers it more efficient if one person carries out the tasks of recording time and making payroll and paying salaries. It is best for companies to differentiate the duties and responsibilities of each section so as not to create the risk of recording errors which could be detrimental to the company. Based on the results of research on CV. It can be said that Rindang Khatulistiwa Jember is in accordance with theory, but there are several procedures that have not been implemented and almost all payroll procedures are carried out by the accounting department. Preferably CV. Rindang Khatulistiwa avoids duplicate tasks so that the payroll process runs effectively and efficiently.

5. CONCLUSION

Based on the results of research and discussion on payroll accounting information systems and internal control systems in CV payroll. From the Green Equator of Jember, the following conclusions can be drawn

- a. Implementation of the accounting system on CV. Rindang Khatulistiwa Jember has not been running well at all, because there are multiple positions carried out by the accounting department, namely the functions of timekeeper and salary register maker are carried out by one person. Documents used on CV. Rindang Khatulistiwa Jember is quite good, but still incomplete because there are no documents proving cash out. Accounting records used in the payroll and wage system on CV. Rindang Khatulistiwa Jember was carried out in accordance with theory, but did not use a supporting book, because the company did not require it. The network of procedures that form the payroll system is in accordance with theory, however there are several procedures that have not been implemented and almost all payroll

procedures are carried out by the accounting department.

- b. Implementation of internal control at CV. Rindang Khatulistiwa Jember shows that the company's organizational structure is adequate, but there needs to be improvements and additions regarding the separation of responsibility and authority. The authorization aspect is also adequate, where all employees have a letter of appointment decree signed by the main director, and any salary changes based on employee performance are carried out through the director's decision, and the salary list is authorized by the director. Recording procedures have been carried out completely, starting from making attendance lists to paying salaries, and there is clarity regarding changes to employee data and salary lists. However, in practice, almost all payroll procedures at CV. Rindang Khatulistiwa are run by the accounting department with the approval of the director. In terms of healthy practices, this company needs to make improvements to minimize

problems, such as avoiding duplication of tasks and ensuring that almost the entire payroll process is not only carried out by the accounting department. Several documents also need to be completed, such as proof of cash outgoings and salary slips which should be regularly given to employees. Functions related to payroll are currently only carried out by the accounting department and the director. In terms of employee quality, CV. Rindang Khatulistiwa has fulfilled the elements of internal control according to theory, with employee selection based on certain requirements and developing employee education in accordance with the company's needs.

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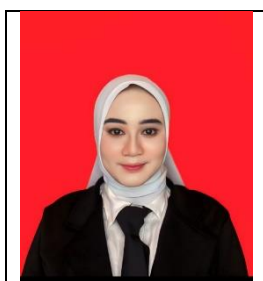









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