

Employee Payroll Accounting System and Procedure Analysis

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ABSTRACT

This study aims to determine the payroll accounting system and procedures for employees at PT. Makassar Cellular Telecommunications. Sources of data used are primary data with data collection techniques of observation, interviews, and documentation. Data analysis used descriptive qualitative technique, namely descriptive analytical method that compares the existing theory with the results of the research collected. The results of the study indicate that the payroll accounting system includes related functions, namely staffing, payroll section maker, timekeeping section, accounting section and finance section. Documents used in the payroll accounting system include supporting documents for salary changes, recapitulation of payroll registers, salary statements and proof of cash outflows. The accounting records used are general journals. Payroll procedures include procedures for recording time, procedures for making payroll, recording procedures for making proof of payment and procedures for paying salaries. Internal controls implemented include organization, authorization systems and recording procedures as well as healthy practices. This is also supported by the company's technological developments. Based on the results of these studies, it is known that the payroll accounting system of PT. Makassar Cellular Telecommunication has been effective and efficient.



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1. Introduction

In the current era of globalization, companies are required to be more efficient and effective in determining the company's operational costs, because this factor is one of the most important factors to face increasingly fierce competition with other companies. In carrying out the company's operations, it is necessary to have good company management supported by qualified personnel so that they can work efficiently.

One of the most important things in a company is human resources. Human resources are an important element in improving the performance of a company and also as the main buffer in driving the organization in achieving company goals. In return for these resources, the company provides a series of awards in which one of the components is salary.

Giving salaries to employees should receive the main attention of the leadership. Provision of adequate and adequate salaries will have a positive influence on employee morale. This is a substitute for the contribution of labor and expertise that has been given by

employees to the company. Salary is one of the biggest expenses for the company so it requires accuracy in determining, grouping, recording and paying. Salary or wages are a form of reward for employees for the performance given by employees to the company. Many problems arise related to salary payment activities, often misuse by certain parties, resulting in fraud and fraud that causes losses to the company. Companies need a good payroll accounting system which is part of the payroll and wage accounting system to be able to manage salaries and wages effectively and efficiently.

The system is basically a group of elements that are closely related to one another, which function together to achieve certain goals (Mulyadi, 2016). With the payroll system starting from the calculation of the salary, it is paid efficiently and provides convenience in controlling in the form of monitoring the implementation of the payroll of each related. The payroll accounting system is a function, document, record, and internal control system that is used for the purpose of product costing and providing information for controlling labor costs (Mulyadi, 2014). The payroll accounting system is a function, organization, forms, records, and reports on payroll for employees who are paid monthly which are coordinated in such a way as to provide financial information needed by management to facilitate company management (Baridwan, 1990). If the company already has a good payroll accounting system, it is expected that the company has healthy practices such as the attendance card must be compared with the working hour card before the last card is used as the basis for direct labor distribution, making payroll and wage lists must be verified and correct. accuracy of calculations by the accounting function before payment is made, employee income tax calculations are reconciled with employee income records, employee income records are kept by the payroll and wage register function (Mulyadi, 2014).

A company should have a good payroll system, because if the company does not have a good payroll system it will cause fraud or irregularities in carrying out their respective responsibilities. Prevention of fraud can be done by having a strict separation of duties or functions between operational functions, authorization functions, and recording functions.

PT. Telekomunikasi Selular Tbk Makassar which is located at Baruga Telkomsel Jalan Andi Pangeran Pettarani No. 3 Makassar is one of the information and communication companies as well as a complete telecommunications network and service provider in Indonesia. Bookkeeping system at PT. Telekomunikasi Selular Tbk also found several obstacles in the preparation of the accounting function, where employees experienced delays in receiving a predetermined salary within a certain period of time.

With a large number of employees PT. Telekomunikasi Selular Tbk must have a well-managed payroll accounting system. Based on the accounting system that has been stated above, this research will examine the Employee Payroll Accounting System at PT. Telecommunication Cellular Tbk Makassar”.

2. Literature Review

Payroll Accounting

System Payroll accounting system is the management of various resources related to employee activities which includes determining salaries, wages, and other incentives by establishing procedures that are able to regulate various activities effectively and regularly. (Krismiaji, 2010).

According to (Neunar, 1997) the payroll accounting system for most companies is a system of procedures and records that provide the possibility to determine quickly and precisely what the gross income of each employee is, how much is to be deducted and the

income for various taxes and other deductions and how much balance should be given to employees.

Cost of goods manufactured

Internal control includes the organizational structure and all the ways and tools that are coordinated within the company with the aim of obtaining the goal of maintaining the security of company property, checking the accuracy and correctness of accounting data, proposing management policies that have been implemented.

3. Research Method and Materials

The research was conducted at PT. Telekomunikasi Selular Tbk Makassar, which is located at Baruga Telkomsel Jalan Andi Pangeran Pettarani, The research was conducted by the author for two months starting from February 2019 to April 2019. The data collection methods used were Documentation, Interview, Observation. directly to PT. Telecommunication Cellular Tbk. Makassar and the Questionnaire. To answer the formulation of the problem in the research used descriptive analytical method that compares the existing theory with the results of the research collected.

4. Results and Discussion

PT. Telekomunikasi Selular Tbk Makassar located in Baruga Telkomsel Pettarani is one of the information and communication companies as well as a complete telecommunications service and network provider in Indonesia. Functions related to the payroll accounting system at PT. Telekomunikasi Selular Tbk in Baruga Pettarani Makassar This function is responsible for finding new employees, selecting employees, deciding on the placement of new employees, mutations, and dismissals of employees and determination as employee welfare benefits and calculation of employee salaries at PT. Telekomunikasi Selular Tbk in Baruga Telkomsel Makassar. Manage employee data by storing employee data, career information and benefits (salary and other compensation) centrally.

1. Timer, Function This timer function at PT. Telekomunikasi Selular Tbk in Baruga Makassar using online and mobile applications.
2. Function of Payroll Maker, Documents in the accounting function include recapitulation of payroll, salary slips, salary statement letters, proof of cash out and employee income cards. This function handles the payroll accounting system in the hands of the accounts payable and journal sections.
3. Accounting Function, The recording of cash disbursements transactions in a cash disbursement journal or check register is in the hands of the Treasury (treasury system).
4. Finance, Function The Finance function is in charge of making proof of payment using the payroll system which is used to pay employees' basic salaries, transport allowances, meal allowances and overtime pay.

Documents used in the payroll accounting system at PT. Telekomunikasi Selular Tbk in Baruga Pettarani Makassar

Documents used in the payroll accounting system at PT. Telekomunikasi Selular Tbk in Baruga Pettarani Makassar are Supporting Documents for Changes in Salary, Employee Attendance Card, Salary List, Recap of payroll, Salary statement letter, Salary envelope, Proof of cash out, The accounting records used in recording payroll at PT. Telekomunikasi Selular Tbk in Baruga Pettarani Makassar is using a general journal using an internal

accounting system. Furthermore, the procedures that make up the payroll accounting system at PT. tbk cellular telecommunications in Baruga Pettarani Makassar, namely the procedure for recording time, the procedure for making payroll, procedures for making proof of payment, procedures for paying salaries.

The internal control system at PT. Telekomunikasi Selular Tbk in Baruga Pettarani Makassar

Internal control of the payroll system is used to monitor and maintain payroll operations so that unwanted things do not happen or harm various parties. PT. Telekomunikasi Selular Tbk in Baruga Pettarani Makassar implements internal control, namely, organization, separate payroll section with finance section, authorization system, healthy practice.

Information regarding payroll made by PT. Telekomunikasi Selular Tbk Makassar requires management for archiving purposes. The related functions in the payroll accounting system at PT. Telekomunikasi Selular Tbk Makassar is effective and in accordance with Standard Operating Procedures (SOP) because there are financial functions and accounting functions that regulate employee payroll, process data and make employee salary reports. An effective and efficient payroll accounting system according to Standard Operating Procedures (SOP) as a reference for implementing work assignments in accordance with the functions and performance appraisal tools of the indicator, administrative and procedural agencies in accordance with work procedures and work systems in the work unit concerned. (Standard Operating Procedure) This SOP aims to create a commitment to what is done by the work units of the agency to realize good governance and reduce irregularities that will be carried out in the payroll accounting system. This is in accordance with the theory (Mulyadi, 2016) that the related functions in the payroll accounting system are the staffing function, the timekeeping function, the payroll register function, the accounting function, and the finance function. These functions are handled by their respective departments.

Documents used in the payroll accounting system at PT. Telekomunikasi Selular Tbk Makassar has been effective because it has supporting documents for salary changes, recap of payroll, salary statement and proof of cash out. The documents used in the payroll accounting system are in accordance with Mulyadi's theory (2016), namely supporting documents for salary changes, attendance cards, working hours cards, payroll registers, payroll recapitulation, salary statements, salary envelopes, and proof of cash outflows. The difference is in the attendance card, working hour card and salary envelope which are no longer used by the company. The accounting records used at PT. Telekomunikasi Selular Tbk Makassar is less effective because it is not in accordance with theory (Mulyadi, 2016) this can be seen from the absence of cost cards in accounting records. The results of the study of accounting records used at PT. Telekomunikasi Selular Tbk Makassar is a general journal. According to Mulyadi's theory, the accounting records used in the payroll accounting system include general journals, cost cards and employee income cards. This is different from (Rahmant, 2013) who conducted research on Payroll Accounting Analysis at PT. Iron Ray. The results of this study are based on the results of the analysis and discussion of the payroll accounting system of PT. Sinar Besi consists of four procedures, namely: the procedure for recording the time, the debt section, the cash section, and the cost card section.

The procedure used at PT. Telecommunication Cellular Tbk Makassar has been effective because it is in accordance with theory (Mulyadi, 2016). The results of the research procedures used in the payroll accounting system at PT. Telekomunikasi Selular Tbk Makassar uses a time recording procedure, a payroll register procedure, a payment receipt

recording procedure and a salary payment procedure. According to Mulyadi's theory, there are procedures for recording attendance, procedures for making payroll, procedures for distributing salary costs, procedures for making cash out receipts and procedures for paying salaries. The internal control system used at PT. Telekomunikasi Selular Tbk Makassar is in accordance with theory (Mulyadi, 2016) and runs effectively and efficiently, because it is supported by the company's technology development. The results of research at PT. Telekomunikasi Selular Tbk Makassar internal control system used in the payroll accounting system is the organization, authorization system and recording procedures as well as healthy practices. According to Mulyadi's theory, the internal control system used in the payroll accounting system is organization, authorization system and recording procedures as well as healthy practices.

5. Conclusion

The results of data analysis on the evaluation of internal control in the payroll system at PT Telekomunikasi Selular Tbk Makassar can be concluded that the function has been running effectively and efficiently. The related parts or functions in the payroll accounting system at PT Telekomunikasi Selular Tbk Makassar are the personnel section, the payroll register section, the timekeeper section, the accounting section and the finance section. The documents used in the employee payroll accounting system at PT Telekomunikasi Selular Tbk Makassar have been effective and efficient, among others: supporting documents for salary changes, recapitulation of payroll, salary statement letters and cash out receipts, Accounting records used in the payroll accounting system at PT Telekomunikasi Selular Tbk Makassar are less effective and efficient, namely only using general journals, Network procedures that establishing a payroll accounting system at PT Telekomunikasi Selular Tbk Makassar is effective and efficient including time recording procedures, payroll preparation procedures, recording procedures for making payment receipts and salary payment procedures, elements of internal control applied to PT Telekomunikasi Selular Tbk Makassar covers the organization, authorization system and recording procedures as well as sound practices. This is also supported by the company's technological developments. Suggestions can be given from research on employee payroll accounting systems at PT Telekomunikasi Selular Tbk Makassar. It is better to add accounting records so that they are accurate and can be accounted for. The application of a payroll accounting system in accordance with Standard Operating Procedures (SOPs) can be applied and further improved in the future, and can produce information that is faster and more precise and accurate and also makes it easier for the parties concerned to make a decision based on the report provided. there is.

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