Analysis of Payroll Accounting Information System in Controlling Operational Costs at SMK PGRI 3 Bogor City

Andriyani Siti Komalasari[1]*, N.A Rumiasih[2], R.Dudung Abdul Syukur[3]
[1,2,3] Universitas Ibn Khaldun Bogor, Indonesia

ABSTRACT

This research aims to analyze payroll accounting data for employees of SMK PGRI 3 Bogor City. The results of this research will help SMK PGRI 3 Bogor City in making decisions about the payroll system to use, as well as when to collect the necessary data. The data analysis technique used to achieve the research objectives is to compare theory with practice at SMK PGRI 3 Bogor City. This research uses a descriptive approach method at SMK PGRI 3 Bogor City with qualitative data types, which focuses on the payroll accounting information system at SMK PGRI 3 Bogor City and operational cost control at SMK PGRI 3 Bogor City, interview and documentation data collection methods, and analysis techniques qualitative data. Data analysis in this research begins by analyzing related functions, supporting documents, accounting records used, network procedures and internal controls. The results of this research indicate that the payroll accounting information system at SMK PGRI 3 Bogor City is good in theory and has been developed in accordance with theory so that it can provide accurate information regarding the payroll process as well as determining operational costs applied at SMK PGRI 3 Bogor City is good where the determination control of operational costs on payroll is determined by looking at the employee attendance system which already uses a fingerprint sensor system, so the salary costs that must be paid are more precise because attendance cannot be manipulated.
Keywords: Accounting Information Systems, Payroll, Operational cost control, SMK PGRI 3 Bogor City

Introduction

Accounting information systems (AIS) play an important role given the current economic situation in Indonesia in deciding how to allocate human resources. Because accounting information systems that support business operations and the public sector are able to carry out steps in the process of converting economic data into accounting data. A company that carries out operational activities, of course, has rules that are used as a way of controlling and supervising the running of the company, this is related to the business internal control framework. Controlling the employee payroll process is one part of the company's internal control system. With the help of the internal control of the payroll accounting system, the effectiveness of efficiency and ease of decision making will be achieved.

(2014, tt. 66) Internal control is explained as follows: A series of guidelines and practices form internal controls that must be followed by all employees to comply with all legal requirements and management policies, prevent misuse of company resources and ensure the availability of correct financial data, and protect company assets from all types of misuse.

Employee salary is a sensitive subject that directly affects the productivity level of everyone in the workplace. Due to inaccurate information, miscalculation of working hours, deduction of income, or underpayment of wages are problems that often occur in payroll management. This requires an effective and efficient accounting information system. The payroll system is one of the largest and most important components of the AIS, so it must be built in accordance with legal requirements and management information specifications.

This research refers to research conducted by Yacinta Mega Natalia (2018) on Analysis of Employee Payroll Accounting Information Systems (case study at SMA Negeri 7 Purworejo). There are differences with previous research related to the variables studied. The author conducted research with two variables, namely variables x and y, while previous research only used one variable, namely variable x. The second difference, on the object of research, this research was conducted at SMK PGRI 3 Bogor City which is managed by the PPLP-PGRI Foundation which currently utilizes the development of computer technology as a support for each employee. In processing salary data, such as calculating salaries, storing teacher data, and making financial reports at SMK PGRI 3 Kota Bogor, it has been computerized but the system still uses a semi-excel or spreadsheet honorarium program, so that data input and storage in calculations is not fully effective, because the treasurer must input data one by one so it takes a long time. This is why SMK PGRI 3 Kota Bogor needs an effective accounting information system and internal control so that it can produce useful data for educational institutions.

The purpose of this study was to determine how the implementation of the payroll accounting information system of SMK PGRI 3 Bogor City and assess how much it affects the school's ability to control operational costs.

Research Method

Qualitative data is the type of data used in this research. Qualitative data is conveyed orally and in writing and based on direct observation. Then it is associated with related theories and logical thinking. Experts have related theories. The information used comes from the organizational structure of SMK PGRI 3 Bogor City, records and letters, related functions, and payroll procedures. However, the research methodology produces descriptive data in the form of transcribed statements made by subjects and visible behavior. Therefore, it can be said that this research is qualitative, or tries to reveal the symptoms of a particular object through field research. In qualitative research, oral or observational sources of information are primary data, with additional data coming from documents and other sources. The main sources of information are the words and actions of the people seen or interviewed. Written information can come from archival sources, personal documents, or official documents. Primary data in the form of direct interview findings obtained without the use of intermediary media, including the opinions of subjects (people) from individuals or groups. In addition, data collectors receive data directly from this source. The author uses the payroll process of SMK PGRI 3 Bogor City as the main source of this data. Secondary data, or data sources that can offer details and descriptions about something even though they did not witness it directly. In addition, this information can be used to fill in primary data requests for documents such as payroll, tax returns, and pension certificates.

The author uses the field study method in this research. Data collection is done through direct observation at SMK PGRI 3 Bogor City. Interview, which means talking directly with people who are responsible for the information needed, such as the finance department, people, and related topics. Documentation, which means collecting data by making important notes about the research under study, so that we get complete data and not just estimates.

According to Sugiyono (2014) research variables are any objects that researchers choose to study further and then draw conclusions. The independent variable examined in this study is the payroll accounting information system and the dependent variable in this study is operational cost control.

To draw conclusions from the data that researchers collect, a descriptive data analysis approach is used in this study, which includes providing theoretical concepts and descriptions of research objects.

Result
Description of the existing Payroll SIA at SMK PGRI 3 Bogor City
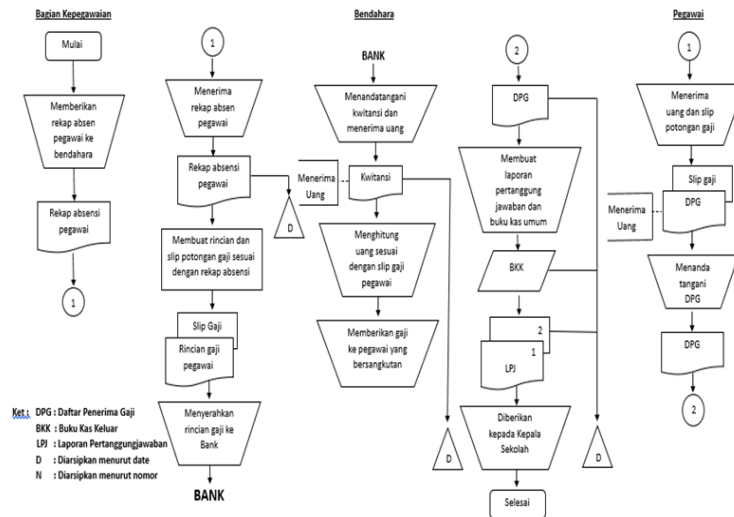

Figure 1. Flowchart of employee payroll
SMK PGRI 3 Bogor City
Source: SMK PGRI 3 Bogor City

The payroll accounting information system of SMK PGRI 3 Bogor City is sourced from SPP funds, and the salary treasurer is authorized to pay employee salaries according to the principles. Based on rank, class, and length of service, done at the beginning of each month. There are additional components besides the basic wage, such as allowances, tax rates, and deductions. Each allowance, tax rate, and deduction is determined by the position and class of the employee.

1) Data and Supporting Documents for Payroll SIA at SMK PGRI 3 Bogor City
2) Attendance card
3) Salary List
4) General Cash Book
5) Salary Envelope
6) Salary Recapitulation

Accounting data records used in the payroll SIA of SMK PGRI 3 Bogor City
1) Payroll database
2) Pay slip

Functions involved in the payroll accounting system at SMK PGRI 3 Bogor City
1) Personnel Function
2) Payroll maker function
3) Timekeeping function
4) Finance function

Network of procedures that make up the payroll SIA at SMK PGRI 3 Bogor City

1) Time attendance procedure
   The picket department records the attendance time of employees with the aim of using the information to calculate employee wages.
2) Payroll preparation procedure
   The treasurer is responsible for preparing the employee's salary report and if the employee's income is higher than the non-taxable income limit, the treasurer determines the withholding information required by ITA 21.

Withholding tax is added in the payment according to Pph 21.

This Pph 21 calculation example is taken from a sample of one of the employees of SMK PGRI 3 Bogor City based on certain employee statuses:

Mr. A Civil Servant (PNS) with K/1 status works at SMK PGRI 3 Bogor City and receives benefits in the form of:

a. Wife allowance Rp 5,802,820
b. Child allowance Rp 1,160,564
c. Structural Allowance Rp 4,578,000
d. Rice Allowance Rp 2,607,120
e. Other Allowances Rp 2,389,641

They earn an annual salary of Rp 58,025,200. According to tax regulations, the amount of income tax under Article 21 is:

Table 1. Calculation of Pph Article 21

Calculation Description	
Basic Salary	58.028.200
Wife Allowance	5.802.820
Child Allowance	1.160.564
Total salary and allowances	
Family	64.991.584
Structural Allowance	4.578.000
Rice Allowance	2.693.760
Other allowances	2.389.641
Total gross income	**74.566.345**
Deduction:	
Position Cost 5% × Rp.74.566.345	3.728.317
Pension Contribution 4,75% × Rp.64.991.584	3.087.100
Total Net income	**67.750.928**
Deduction:	
PTKP	63.000.000
Taxable Income	
(PKP)	4.750.000
Pph Article 21 payable	
On year 15%	712.500

Source: Processed data

Based on the calculation of Income Tax Article 21 for one tax year, January to December 2022, it is known that the amount of income tax paid to the state treasury is IDR 712,500. Non-taxable income (PTKP) is covered by the Taxation Standard in accordance with the Minister of Finance Regulation Number 101/PMK/010/2016 with a taxpayer rate of IDR 54,000,000, the addition of marital status of IDR 4,500,000, and dependents of IDR 4,500,000 per person.

3) Salary Payment Procedure

The finance department will record salary details based on net salary data, and make manual transactions to the bank and the bank will provide cash according to what is written on the withdrawal slip, after the calculation is complete. The money is then recalculated by the finance department to adjust the amount of salary for each employee and put into a salary envelope. The net salary is given to employees of SMK PGRI 3 Bogor City.

4) Salary Change Procedure

Changes to one or more of the following documents such as: Salary changes will be caused by promotion certificates, functional position certificates, mutation certificates, pensions, and employee mutation data forms in the form of basic salaries or allowances. To update the payroll information at SMK PGRI 3 Kota Bogor, the staffing department must complete the employee mutation form simultaneously and send it to the finance department.

Internal control system in payroll system

1) Organization
2) Authorization System
3) Recording Procedures
4) Sound Practices

Conclusion

The payroll accounting system implemented at SMK PGRI 3 Kota Bogor has been computerized and the attendance system at SMK PGRI 3 Kota Bogor has used a fingerprint sensor, making it easier to create a recap list of attendance and making it easier to calculate employee salaries so that the payroll process can take place quickly. The salary costs that must be incurred by SMK PGRI 3 Kota Bogor are more accurate because there is no possibility of manipulating attendance because employees must scan fingerprints. The efficiency of the payroll system of SMK PGRI 3 Kota Bogor has been computerized more efficiently because the payroll process and document creation can be done automatically and payroll services to employees will take a short time because the process is carried out by a computer so that employees do not have to wait long for the salary calculation process and the operational costs that have been determined as a whole are closely related to the attendance timekeeping function, this is because the role of control determines payroll in controlling operational costs.

Refrence :

Atsania, F. (2020). ANALISIS SISTEM INFORMASI AKUNTANSI PENGGAJIAN KARYAWAN PADA CV. X SUKOHARJO. 21(1), 1–9.

Bastian, I., & Saat, S. (2015). Akuntansi sektor publik : suatu pengantar (Cet 7). Salemba Empat.

Dini Susmiandini. (2015). PERANCANGAN SISTEM INFORMASI AKUNTANSI PENGGAJIAN STAF PENGAJAR (PNS) PADA SEKOLAH MENENGAH KEJURUAN (SMK) NEGERI 2 RANGKASBITUNG.

Dwi Harti. (2017). Akuntansi Dasar. Erlangga.

Gita Gabriella Kakasih, Sifris S. Pangemanan, Sherly Pinatik. (2019). PENERAPAN SISTEM AKUNTANSI PENGGAJIAN (STUDI KASUS DI FAKULTAS EKONOMI DAN BISNIS UNIVERSITAS SAM RATULANGI).

Glenn, Ronald dan Gordon (2016), Cost Management, Manajemen Biaya. diterjemahkan oleh Tim Penerjemah Penerbit Salemba. Edisi Ketiga. Buku Kedua. Salemba Empat. Jakarta

Hery. (2014). Pengendalian akuntansi dan manajemen. Kencana.

Indah Tri Wulandari. (2019). ANALISIS PENERAPAN SISTEM INFORMASI AKUNTANSI PENGGAJIAN KARYAWAN PADA SEKOLAH DASAR ISLAM TERPADU USAMAH KOTA TEGAL.

Mardi. (2011). Sistem informasi akuntansi. Ghalia Indonesia.

Marshall B. Romney, P. J. S. (2014). Sistem Informasi Akuntansi. Salemba Empat.

Mulyadi. (2016). Sistem Akuntansi (4th ed.). Salemba Empat.

Mulyadi dan Johny Setiawan (2015), Akuntansi Manajemen Dasar-Dasar Konsep Biaya Dan Pengambilan Keputusan. Edisi revisi kelima. Jakarta : RajaGrafindo Persada

Natalia, Y. M. (2018). Analisis Sistem Informasi Akuntansi Penggajian Pegawai (studi kasus pada Sekolah Menengah Atas (SMA) Negeri 7 Purworejo). Energies, 6(1), 1–8. http://journals.sagepub.com/doi/10.1177/1120700020921110%0Ahttps://doi.org/10.1016/j.reuma.2018.06.001%0Ahttps://doi.org/10.1016/j.arth.2018.03.044%0Ahttps://reader.elsevier.com/reader/sd/pii/S1063458420300078?token=C039B8B13922A2079230DC9AF11A333E295FCD8

Novita. (2016). ANALISIS SISTEM INFORMASI AKUNTANSI PENGGAJIAN PEGAWAI NEGERI SIPIL (PNS) PADA UPTD SMPN 1 PURWOASRI KABUPATEN KEDIRI.

Purba. (2018). Sistem Informasi Akuntansi Penggajian Dan Pengupahan. Manajemen, 4.

Sugiyono. (2014). Metode Penelitian Bisnis (Pendekatan Kuantitatif, Kualitatif dan R&D). Alfabeta.

Suharsimi Arikunto. (2013). Prosedur penelitian : suatu pendekatan praktik (Cet 14). Rineka Cipta.

Turner, L., Weickgenannt, A., & Copeland, M. K. (2017). Accounting Information Systems Controls and Processes Third Edition. John Wiley and sons.

Yacinta Mega Natalia. (2018).ANALISA SISTEM INFORMASI AKUNTANSI PENGGAJIAN PEGAWAI (Studi Kasus Pada Sekolah Menengah Atas (SMA) Negeri 7 Purworejo).

.