

## Implementation of the Employee Payroll and Wage Accounting System at the Investment and One-Stop Integrated Service Office of North Sumatra Province

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Article Info	ABSTRACT
<b>Keywords:</b> Accounting system, payroll, remuneration, financial recording	This research aims to analyze the implementation of the payroll accounting system and employee wages at the North Sumatra One Stop Integrated Services and Investment Service. An effective accounting system is very important in supporting the smooth process of employee payroll and wages, as well as ensuring accuracy and efficiency in financial recording. This research uses a qualitative descriptive method. And data is collected through observation, interviews and documentation related to payroll and wage processes. The research results show that the accounting system currently implemented has helped increase efficiency and accuracy in the payroll and wage process. It can be concluded that the implementation of the payroll accounting system uses a government regulatory system and is in accordance with applicable government regulations. The author concludes that the North Sumatra One Stop Investment and Integrated Services Service is adequate.
This is an open access article under the <a href="https://creativecommons.org/licenses/by-nc/4.0/">CC BY-NC</a> license	<b>Corresponding Author:</b> Mela Andriani Hasibuan Politeknik Unggul LP3M, Medan, Indonesia <a href="mailto:Melaandriani963@gmail.com">Melaandriani963@gmail.com</a>



### INTRODUCTION

One important aspect in organizational management is the accounting information system which aims to provide information to management for planning. Thus, the overall accounting information system must guarantee that the targets of each main subsystem are implemented according to management's expectations (Mairani & Putri, 2023; Ramen Antonov Purba, 2021). Increasing technological developments also have an impact on improving performance to achieve company goals. Technological advances in carrying out business activities must of course also be supported by the presence of quality human resources and employees who support the achievement of the main goals (Ramen A Purba et al., 2022; Susiana et al., 2024).

What companies and government agencies really need is human resources. One part of finance that requires an accounting information system is payroll. Therefore, employees receive salaries according to their performance. If salaries are paid on time and according to regulations, employee morale increases and they are able to work optimally. Because, they feel that workers' rights are fulfilled. The government increases the salary budget every

year. The amount of salary an employee receives will of course vary depending on their position, length of service and educational background (Faridh & Marsella, 2021; Istikomaroh & Estiningrum, 2022). Matters that include the payroll accounting system are related to employee payroll issues, one of which is the classification of payroll accounting systems. With the existence of a payroll accounting system, it will minimize misuse or errors that occur in a company which can cause the company to suffer losses, whether intentional or not. Another advantage obtained by having a payroll accounting system is that it can control the activities of a company so that the company runs smoothly without any fraud related to finance (Fadhilah et al., 2022; Ramen Antonov Purba et al., 2024; Sihombing et al., 2021)

The payroll accounting information system is a tool to make it easier for management to obtain information relating to employee salaries and wages. In providing salaries and wages, companies must pay attention to fairness and appropriateness whether they are in accordance with work performance, job risks, company responsibilities and salaries and wages provided by other companies as well as government regulations regarding the provision of salaries and wages (Aprilliadi, 2020). Research on the payroll accounting system has been extensively researched by several previous researchers with varying results, while the North Sumatra One Stop Integrated Service and Investment Service has not yet been researched.

An accounting system is a coordinated series of procedures and tools, including forms, journals, ledgers and financial reports, designed to record and report a company's financial transactions (Fahmi & Rodiaminollah, 2023; Ramen A Purba et al., 2020). The main objective of this accounting system is to provide accurate and relevant financial information to facilitate management in managing the company and achieving organizational goals. The payroll and wage accounting system is a system designed to determine precisely and thoroughly how much salary and wages each employee receives and the systematics of the payments. The payroll and wage accounting system is a system of procedures and records that are used to determine precisely and thoroughly the amount of salary and wages that must be received by each employee, the amount that must be deducted from the salary and wages for income tax and the remaining salaries and wages that are actually paid to employees (Mulia et al., 2016; Nazah et al., 2021; Ramen Antonov Purba & Sondang, 2022).

The difference that differentiates current research from previous research lies in the research object. In previous research objects which were active in the industry and services sector, the research results showed that the payroll accounting information system was computerized and had also separated tasks from functions related to the payroll system, whereas the current research is engaged in the government agency sector which has the task of implementing the North Sumatra One-Stop Integrated Investment and Licensing Services sector which is the authority of the Province and the task of assisting the Provincial Region. It is known that the payroll accounting system is computerized.

The research objective that the author wants to achieve in this research is to find out the Accounting System for Payroll and Wages for Employees at the North Sumatra One

Stop Integrated Services and Investment Service. To find out whether the implementation of the Employee Payroll and Wage Accounting System at the North Sumatra One Stop Investment and Integrated Services Service is adequate.

## METHOD

There are two types of data in research that researchers will use as a center for information supporting the data needed in research, namely primary data sources and secondary data sources (Ramen Antonov Purba, 2022; Sugiyono, 2010).

1. Primary Data, namely data obtained or collected by researchers directly from the data source. In this research, primary data was obtained through direct interviews with information from the finance sector and heads of sub-divisions and civil service
2. Secondary, namely data sources to support research discussions. This secondary data includes data sourced from books or reports related to research. Secondary data was obtained through data from the North Sumatra One Stop Integrated Services and Investment Service.

In order to obtain data that can be tested for truth, is relevant and complete, this research uses the following instruments (Setyosari, 2016):

1. Documentation

Documentation is a record of past events. The documentation carried out is in the form of recordings, image or photo data, and so on. Meanwhile, in this research, the research source documentation is data originating from the North Sumatra One Stop Integrated Services and Investment Service.

2. Interview

The interview method is a method used by someone for a specific purpose, trying to obtain verbal information from the respondent face to face. Interviews can be conducted face to face or by telephone. Interviews were conducted to obtain accurate data for research, namely regarding the Employee Salary and Wage System at the North Sumatra One Stop Investment and Integrated Services Service.

3. Observation

Observation or observation is a data collection tool that is carried out by observing.

Data analysis is a process of systematically searching and compiling data obtained from interviews, observations and documentation. Meanwhile, in processing the research data, the researcher used a descriptive qualitative method, namely research that describes research results based on facts found in the field. This research will focus on the Implementation of the Payroll Accounting System and Employee Wages at the North Sumatra One Stop Integrated Service Investment Service.

The population is all members of the area that is the object of research. To simplify and shorten the research, several samples will be selected. So the number of samples in this study was 5 people. In this research, the sampling technique is purposive sampling, namely sampling based on certain objectives or considerations. The subject of this research is the North Sumatra Province One-Stop Investment and Integrated Services Service.

## RESULTS AND DISCUSSION

The results of the research entitled implementation of an accounting information system for payroll and employee wages at the North Sumatra One Stop Integrated Services and Investment Service, researchers obtained information from the results of documentation, interviews and observations. The payroll and wage process at the North Sumatra One Stop Investment and Integrated Services Service can be seen from interviews with the finance department. Salary elements at the North Sumatra One Stop Investment and Integrated Services Service consist of:

1. Basic Salary
2. Wife/husband allowance
3. Child support
4. Position allowance
5. Other income benefits

The function of the general and personnel sub-section is responsible for managing all personnel data including data on employees who move, retire, get promoted and everything related to employees. The function of recording employee attendance times carried out by the general and civil service sub-divisions already uses fingerprint which is connected to time recording, where ASN employees are absent when arriving and leaving. And for absenteeism, absenteeism does not affect the amount of salary, but will affect the amount of employee benefits. The function of making a list of salaries and wages is handled by the payroll collector who is responsible for making a list of basic salaries with allowances and deductions given to employees every month.

This procedure aims to record the time and attendance of each employee in one month. At the North Sumatra One Stop Integrated Services and Investment Service, the system currently used is electronic, namely using a fingerprint sensor. In using this procedure, those involved are employees who make attendance and the equipment used is equipped with a fingerprint scanner sensor.

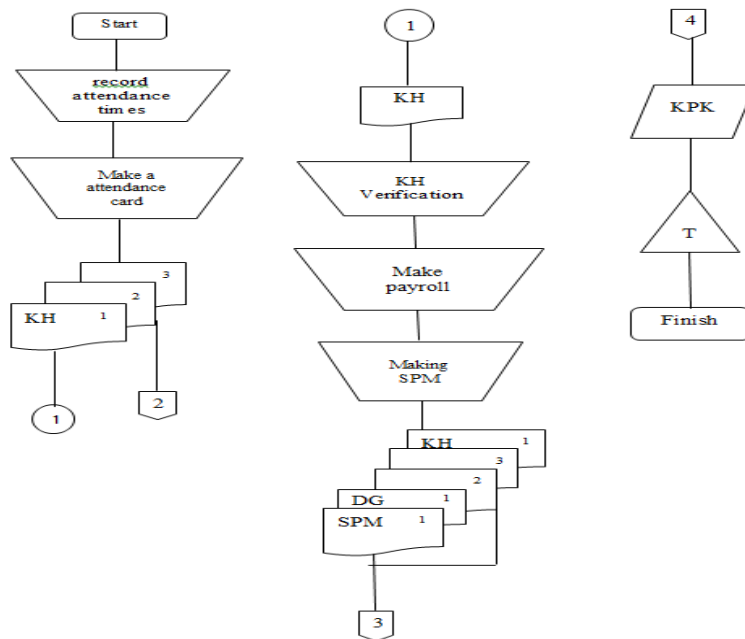


Figure 1. Payroll Flow Chart

All employee attendance lists from each work unit are collected and used to create a payroll at the end of the month. The basic salary for each employee is the same according to class. What makes the difference is the size of the allowances. This recording is carried out by the general and financial department based on the list of salaries received and pay slips submitted to employees as proof that the salary has been received by each employee. An organization that separates functional duties and responsibilities is an important part of every company to carry out the company's main activities. In the North Sumatra One Stop Investment and Integrated Services Service, the organization in its implementation is known to have carried out dual tasks or functions, namely the financial function and also the function of making the payroll, namely calculating salaries and recording company activities. The head of operations and finance has concurrent accounting and financial functions which should be carried out by different people because this could pose a risk of fraud. A correct internal control system should have separation of duties to avoid duplication of duties.

Discussion was carried out on payroll and wage accounting system variables with related function indicators, documents, records, procedural networks and internal control elements. This accounting system was created with the aim of facilitating the running of company activities. The North Sumatra One Stop Investment and Integrated Services Service consists of the personnel sub-division function, the function of making salary and wage lists and the general personnel and finance function. Meanwhile, according to theory, the functions related to the payroll and wage system are the personnel function, time recording function, salary and wage register function, accounting function and financial function. According to the author, the functions related to the North Sumatra One Stop

Integrated Services and Investment Service are adequate, because the above functions have carried out their respective duties.

Based on research on the documents used in the payroll system of the North Sumatra One Stop Investment and Services Service, it is not in accordance with theory but is adequate and in the theory explained above, the document used is a salary envelope, whereas the North Sumatra One Stop Investment and Services Service does not use salary envelopes because there is a salary account book for each employee. So, the salary will be transferred to the employee's account. Based on this research, accounting records at the North Sumatra One Stop Integrated Services and Investment Service are cash disbursement journals and employee income cards. Meanwhile, in theory, general journals, product cost cards, cost cards, and income cards. According to the author, the accounting records used in the North Sumatra One Stop Integrated Services and Investment Service are quite good with payroll in government, not industry, which requires basic price cards, cost cards, and so on.

Based on the results of research on the network of procedures in the payroll and wage accounting system at the North Sumatra One Stop Integrated Services and Investment Service, namely procedures for recording attendance time, salary preparation procedures and pay slip procedures. The network of procedures in the payroll and wage accounting system is not in accordance with theory, whereas in theory according to Mulyadi the network of procedures includes procedures for recording attendance time, procedures for recording working time, procedures for making salary and wage lists, procedures for distributing salary and wage costs, procedures for paying salaries and wages. Based on research results, the elements of internal control in the North Sumatra One Stop Integrated Services and Investment Service cannot be said to be perfect because in the organizational structure it is known that there is no separation of duties between the section that inputs salaries and the section that processes and pays salaries. Where the financial function and accounting function are only carried out by the finance and operations department, this section also carries out recaps, makes payroll and also pays salaries so there are multiple tasks being carried out.

The authority system implemented at the North Sumatra One Stop Integrated Services and Investment Service has been said to be adequate because there are several that are in accordance with the theory of the elements of an internal control system. The attendance register is the basis for determining the amount of employee salaries authorized by the finance department. Any changes to an employee's salary are due to their performance in the One Stop Integrated Services and Investment Service. The implementation of healthy work in the salary and wage system at the One Stop Integrated Services and Investment Service has been said to be quite good. It can be seen that the attendance used is adequate, namely with a fingerprint tool. When making a salary list, it is always scrutinized and recalculated by the general and financial departments before paying salaries to employees to avoid errors.

## CONCLUSION

The processing of payroll and wage data at the North Sumatra One Stop Integrated Services and Investment Service has been computerized using newsimgaji. The time recording system at the North Sumatra One Stop Integrated Services and Investment Service already uses a tool, namely fingerprints, making it easier to create attendance recap lists. The author only took research objects from employees of the North Sumatra One Stop Investment and Integrated Services Service in the salary and wage system section, it is hoped that future researchers will take research objects in other parts of the North Sumatra One Stop Integrated Services and Investment Service.

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