

Payroll Accounting System Analysis at CV Budi Karya

Analisis Sistem Akuntansi Penggajian pada CV Budi Karya

Ananta Sidik Akbar^{1*}, Idang Nurodin², Sulaeman³

Universitas Muhammadiyah Sukabumi^{1,2,3}

anantasidik07@gmail.com¹, Idangnurodin@ummi.ac.id², sulaiman1342@ummi.ac.id³

ABSTRACT

The purposes of this study are: 1) To explain the implementation of the payroll accounting system at CV Budi Karya., 2) To find out the obstacles in the payroll accounting system at CV Budi Karya. This study used a qualitative method with a descriptive approach. Data collection techniques used observations, interviews, and documentation. The data analysis techniques used were: data collection, data reduction, data presentation and conclusion or verification. The results of this study indicate that the results of this study indicate that: 1) CV. Budi Karya is currently still using a manual payroll system, so the company's payroll system is not yet in line with the existing payroll accounting system theory. 2) Human resources are an obstacle in the application or implementation of the accounting system at CV Budi Karya. This is inseparable from the employee's educational background and competencies. Then the approach used in this system includes making context diagrams, and payroll procedures.

Keywords: Accounting Information System, Payroll

ABSTRAK

Analisis Sistem Akuntansi Penggajian Tujuan dari penelitian ini adalah: 1) Untuk menjelaskan penerapan sistem akuntansi penggajian pada CV Budi Karya, 2) Untuk mengetahui kendala-kendala dalam sistem akuntansi penggajian pada CV Budi Karya. Penelitian ini menggunakan metode kualitatif dengan pendekatan deskriptif. Teknik pengumpulan data menggunakan observasi, wawancara, dan dokumentasi. Teknik analisis data yang digunakan adalah: pengumpulan data, reduksi data, penyajian data dan kesimpulan atau verifikasi. Hasil penelitian ini menunjukkan bahwa hasil penelitian ini menunjukkan bahwa: 1) CV. Budi Karya saat ini masih menggunakan sistem penggajian secara manual, sehingga sistem penggajian perusahaan belum sesuai dengan teori sistem akuntansi penggajian yang ada. 2) Sumber daya manusia menjadi kendala dalam menerapkan atau mengimplementasikan sistem akuntansi pada CV Budi Karya, hal ini tidak terlepas dari latar belakang pendidikan dan kompetensi yang dimiliki karyawan. Kemudian pendekatan yang digunakan dalam sistem ini meliputi pembuatan diagram konteks, dan prosedur penggajian

Kata kunci: Sistem Informasi Akuntansi, Penggajian, Penggajian Pada CV Budi Karya.

1. Introduction

In business developments that continue to increase from time to time, every company has the same goal, namely to get big profits. To achieve this goal, every company must be managed effectively. The effectiveness of company management can be achieved by having quality human resources as one of the important assets. Therefore, employees or human resources are a key factor in the success of the company. Quality employees are able to help the company's survival, because no company can stand alone without employees.

Defining employees can be approached with the meaning of human resources, that employees are needed to achieve company goals that have been structured and defined. Selection and positioning are also carried out so that each work is held by individuals with the right competencies and desired targets. This is due to the quality and quantity of a company's production is very influential on human resources in terms of ability and knowledge possessed.

Therefore, effectiveness and efficiency in production activities are played by company management in selecting human resources to produce good quality and quantity.

Employees as an important part of the company are entitled to receive awards in return for their contributions. The compensation is generally in the form of a salary provided by the company. The amount of salary received by employees will vary depending on the position or position held by the employee. Salary is very important because employees are very sensitive to errors or irregularities in payroll, because it will affect the work atmosphere (Nurhayati and Nofrianty, 2015).

In managing salaries in a company, proper handling is needed. To carry out the proper handling, companies need to have an effective payroll accounting system. The implementation of this system requires financial management, employee performance appraisal, monitoring and evaluation so that cost efficiency can produce good production quality. It is important to pay attention to the organization in the form of categories for each division or individual who works, because basically every employee who works has his own characteristics and abilities to be placed in a certain position.

The regulations governing the national payroll system are listed, namely regarding the company's obligation to provide salaries to employees listed in the Manpower Law No. 13 of 2003 which was revised through the Omnibus Law Article 88 A paragraph (3): "employers are obliged to pay wages to workers or laborers in accordance with the agreement." In this case, fundamentally that this obligation is not just a nominal gift, but there is a motivational value to stimulate each employee's performance improvement.

Reaffirmation in PP Wages No. 36 of 2021 Article 53 in regulating the obligation to pay wages to employees which reads:

"Payment of wages by employers is carried out based on work agreements, company regulations or collective labor agreements." In personal perception, this indication of obligation has an urgency so that employees not only experience increased performance and welfare, but there is corporate responsibility for the welfare of their employees.

The payroll and wages system is an important element in the company's accounting system that provides accurate and detailed information through procedures and records relating to the income that must be received by employees. Providing timely and accurate payroll is a very important requirement for employees. Therefore, it is important to take the payroll process seriously to prevent fraud from occurring. Therefore, it is necessary to have a good and effective payroll and wage system.

Payroll systems in companies usually include several divisions in it, especially companies that deal with this problem are the HR division, the accounting department. the HR department is responsible for staffing issues, such as: managing employee payroll issues, recruiting or hiring employees, disciplining employees who violate company policies, and hiring employees most of the time, the cashier department is in charge of paying salaries and providing various employee benefits. The finance department is responsible for recording work costs and providing data for work costs. The payroll accounting system is a structure, records and financial reports for representatives who are paid each month that is structured in such a way that there may be a need by divisions to cooperate with the company organization. To carry out the work program the company needs a budget. The company makes a work program first, then submits a budget that has been approved by personnel, the payroll department and the accounting department for further processing and ensures that the program proposed is really for employees. So that the problem of payroll is something that really needs special handling because the company is an institution which will also increase the productivity of the economic factors of its employees. There

are quite a lot of workers or employees working in this company and each period the company is required to pay a salary.

For the implementation of employee salary payments, it is necessary to have an effective and efficient payroll accounting system. The company makes a work program first, then submits a budget that has been approved by personnel, the payroll department and the accounting department for further processing and ensures that the program proposed is really for employees. So that the problem of payroll is something that really needs special handling because the company is an institution which will also increase the productivity of the economic factors of its employees. There are quite a lot of workers or employees working in this company and each period the company is required to pay a salary. For the implementation of employee salary payments, it is necessary to have an effective and efficient payroll accounting system. The company makes a work program first, then submits a budget that has been approved by personnel, the payroll department and the accounting department for further processing and ensures that the program proposed is really for employees. So that the problem of payroll is something that really needs special handling because the company is an institution which will also increase the productivity of the economic factors of its employees. There are quite a lot of workers or employees working in this company and each period the company is required to pay a salary. For the implementation of employee salary payments, it is necessary to have an effective and efficient payroll accounting system. The payroll department and the accounting department for further processing and to ensure that the programs submitted are really for employees.

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The role of accounting information systems in a company is very important and needed by management, because accounting information systems can provide information related to financial statements that can be used to measure various company activities, as well as assess and measure the work of each unit that has been given authority and responsibility. answer. The accounting information system also acts as a source of information that is used as a basis for consideration in making decisions for management (Syaharman, 2020).

According to Mulyadi (2016) the Accounting System is an organization of forms, records and reports that are coordinated in such a way as to provide

financial information needed by management to facilitate the management of the company.

CV Budi Karya is a company engaged in the retail sector, including a minimarket and beside it there is a workshop, gas distributor and agricultural equipment. The process of calculating and paying employees' salaries is managed directly by the company and is paid regularly every month. However, salary processing is still carried out using a manual system and does not yet use an effective accounting system. In the monthly salary calculation process, employee data and employee salaries must be entered manually one by one, which often results in delays in data search and slow salary calculations, as well as delayed report generation.

Based on the researchers' initial observations, it was found that the payroll system used was not effective and efficient because it still used manual methods and was not in accordance with the applicable Standard Operating Procedures (SOP). CV Budi Karya has not used a payroll system that is in accordance with applicable regulations, the payroll documents and procedures they have also do not comply with and refer to the applicable SOP. Therefore, it is necessary to implement a payroll accounting system that complies with SOPs and is supported by skilled personnel in finance and accounting. However, there is still a shortage of computer equipment and professionalism in operating the system. Therefore

2. Methods

Research methods

The method is the way or steps taken by researchers in carrying out their research. The research method used by researchers is a qualitative method. The Qualitative Method is a method based on postpositivism, namely a method that examines the object of research in more depth with a dynamic and interpretive reality. Then the approach used is a descriptive approach, namely by describing problems with social situations in depth and comprehensively. Meanwhile, this study uses qualitative methods with a descriptive approach using primary and secondary data as data sources.

Sample Data source

According to (Sugiyono, 2020), qualitative research does not recognize the term population. In qualitative research, Spardley calls it a social situation, a social situation is divided into 3 elements or components, namely: place, actor, activity, which interact synergistically.

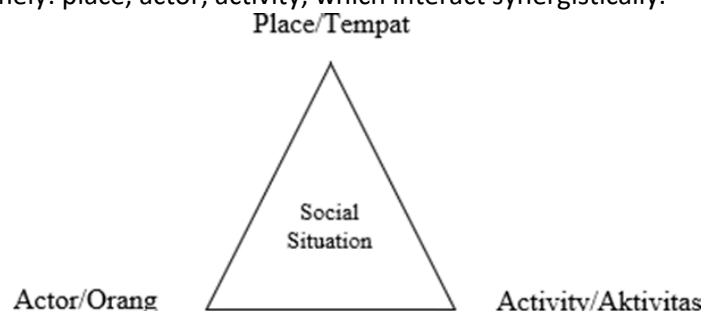


Figure 1. Social Situation

Because basically, qualitative research departs from certain problems that exist in certain social situations that cannot be applied elsewhere except with the same problems and social situations. In qualitative research, the term respondent is not used in the sample, but is referred to as a source, participant, informant, friend, friend and teacher in the research. The sample in qualitative research is a theoretical sample and a constructive sample instead of using a statistical

sample. Because the purpose of qualitative research is to generate new theory. **In this study, the place is CV. Budi Karya, analyzing the payroll flow as an activity or activities, as well as company managers, especially those related to the financial section as actors or people.**

According to (Sugiyono, 2020), Qualitative research activities are exploring to find something that is still hidden, then the selected data samples as informants are based on considerations so that people are chosen who can pave the way to explore the desired data through social situations (population). Informants who pave the way to data sources are called key informants. Then after the researcher can explore all the objects he wants to study, the researcher will get more specific information about the object, people who provide access to get more specific information are called specialist informants. In this study, researchers determined that the key informants were managers/employees of CV. Budi Karya. Then the informants who became specialists were the managers of the financial section of CV. Budi Karya.

Data collection technique

1. Observation

Data obtained by going directly to the field to get information or data from data sources. In this study, researchers immediately came to the research location, namely CV. Budi Karya.

2. Interview

Collecting data by asking several questions directly to informants. Interviews are divided into several types, namely: structured interviews, semi-structured and unstructured interviews. This study uses structured interviews, namely by preparing questions before interviewing informants.

3. Documentation

Data collection with documentation is a complement to the observation and interview methods so that they are more credible or can be trusted. Documentation is a research record, either in the form of pictures, writings or recordings of actions

4. Data analysis

According to (Sugiyono, 2020), data analysis in qualitative research is carried out from the time the researcher enters the field, while in the field and after leaving the field. However, in qualitative research it is more focused during the process in the field along with data collection

5. Analysis Before Entering the Field

According to (Sugiyono, 2020), the analysis carried out by researchers on data from preliminary studies or secondary data will then become the focus of research. However, the focus of this research is still temporary and can still change as the research progresses.

6. Analysis Before Entering the Field

According to (Sugiyono, 2020), Data Analysis in Qualitative research is carried out when data collection takes place and after data collection takes place. Miles and Huberman suggest that data analysis in qualitative research is carried out interactively and is carried out continuously until the data is saturated. The data analysis according to Miles and Huberman includes: data reduction/data reduction, data display/data presentation, and conclusion drawing/verification or verification data conclusions.

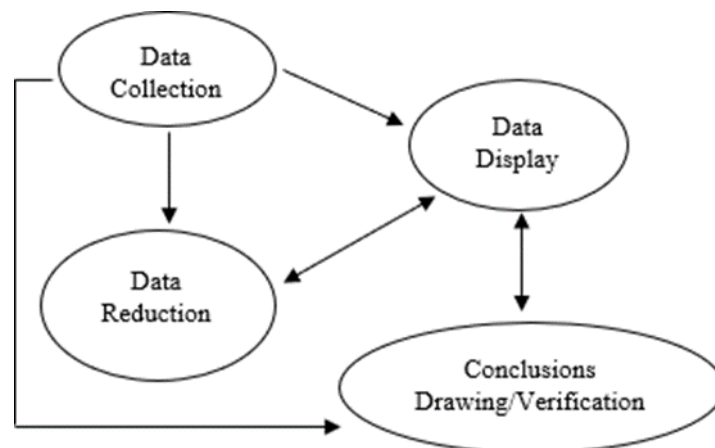


Figure 2. Data Analysis According to Miles and Huberman

7. Data reduction

According to (Sugiyono, 2020), Data Reduction is data obtained from the field, the data is quite a lot and still varies, so by reducing it researchers can eliminate unnecessary data

8. Data Presentation

According to (Sugiyono, 2020), in qualitative research, after the data has been reduced, presentation can be made by presenting it in the form of tables, graphs, pie chart, pictograms and the like. So that the presentation of data can be more easily understood

9. Data verification

The last step in data analysis according to Miles and Huberman is to draw conclusions and verify. The initial conclusions put forward are still temporary and will change if strong supporting evidence is found. However, if the initial conclusions are accompanied by valid and consistent evidence when the researcher returns to the field to collect data, then the conclusions put forward afterwards are credible conclusions.

3. Results and Discussion

Researchers collect data through three ways, namely observation, interviews and documentation or known as data triangulation. The results of the research are descriptions of the results of observations, interviews and documentation that researchers have done in the field, namely at CV Budi Karya. Researchers have conducted interviews with one informant, namely Mr. H. Budi as the Director of CV. Budi Karya. Then, for observation, the researcher looked at the suitability of presenting payroll in the company with the established accounting standards. Furthermore, researchers retrieve information from the payroll system starting from reports of cash receipts (sales) to the distribution of dividends and salaries that have been set by the center. Researchers use voice recorders or voice recordings along with photographic evidence as supporting evidence that researchers have actually conducted research on CV. Budi Karya. Based on an interview with Mr. H. Budi, the director of the company, it was revealed that the stages of the payroll procedure at CV Budi Karya are as follows: "Starting from the administration and finance department who received the employee attendance record book from the head of the store, then reported it to me for distribution of salary per month."

Based on the interviews conducted, the recording of salary receipts is assessed from the presence of employees in each shift, the performance given and has been measured by the head

and deputy head of the store, and the results are given to the director for evaluating bonuses outside of the basic salary according to the UMR of Sukabumi Regency. "After being received, the director checks, after finishing the check is returned to the administration and finance department for further distribution directly to each employee by bank account transfer. Then, for repair shop employees and other than those in retail, the salary is paid immediately at the beginning of the month."

According to Mr. H. Budi, the flow of disbursement of employee salaries is carried out in a transferring system through bank accounts owned by retail employees, while employees in the repair shop, agricultural equipment and gas distributors still use direct disbursement with salary envelopes. "Payroll management will later be made as an employee performance appraisal for their contribution to the company, for bonuses and so on it will automatically be entered if the employee can provide sales according to the target I gave."

Based on interviews conducted that the salary system carried out at CV. Budi Karya is not only basic salary, there are bonus incentives and THR that have been set by Mr. H. Budi. the distribution of these incentives is based on employee monthly performance and contributions outside the director's supervision, such as field service and delivery of purchased goods to consumers

Payroll Accounting System Analysis

The interview process was conducted with Mr. H. Budi as data collection related to the payroll accounting system at CV. Budi Karya. In the interview, it was explained that the company was still categorized as a pure business or at its inception, so that there was no established payroll system such as Accounting Standards and other national standards. "This company was pure at first and did not have the same system as other companies, it was still manual and computer only for backing up sales data, inventory, product management and cash receipts and disbursements."

Payroll treatment in CV. Budi Karya is classified as good in terms of disbursing and determining employee salaries, which are adjusted to the job categories held by employees of each company. Payroll management is determined by the commissioner, where the workshop division has 7 employees, the gas distribution division has 6 people, the retail division has 20 people, and the agricultural equipment division has 5 people, each having a nominal salary that is different in each division and job position. Each division has one division head to control and supervise each job, so that this responsibility has a large salary value, which is Rp. 3,500,000. Meanwhile, field employees such as garage mechanics, distribution drivers, cashiers and so on have a salary of Rp. 2,500,000-2,750,000, and for managerial officers (gas distributors) have an average salary of Rp. 3,000,000-3,200,000. This is in accordance with the results of an interview with Mrs. Eulis as a commissioner of CV. Budi Karya:

"The amount of salary for each employee is different, but still at the Regency UMR standard or not far from it."

The discussion is based on the results of research conducted at CV Budi Karya on the elements including:

1. Functions related to the payroll system;
2. Documents used in payroll;
3. Accounting records used for payroll; And
4. The procedure in the following payroll system.

Functions related to payroll

According to the theory presented by (Mulyadi, 2018), the Payroll Accounting System involves

several related functions, such as staffing functions, timekeeping, making payroll, finance, and accounting. However, based on the results of the research previously described, it can be concluded that CV Budi Karya has not implemented and involved related functions in accordance with the prevailing theory in the payroll process. This is reinforced by a statement from the administration and finance division of the company, which states that: "This company, in carrying out all these activities, only uses the administrative and financial functions held by one person who carries out the duties of various functions, namely the staffing function, the timekeeping function. present, the payroll function, the finance function and the accounting function."

Documents used in payroll

According to (Mulyadi, 2018), the documents used in the Payroll and Payroll Accounting System include supporting documents for salary changes, attendance cards, payroll, payroll recap, salary envelopes, salary statements, and proof of cash out. Based on the research, it is known that the documents used in the payroll process in the company do not fulfill the elements and procedures in accordance with the theory of payroll accounting information systems. Documents supporting the company are incomplete and inappropriate. As supported by a statement from the company's administration and finance division, it says that: "In our company there are several payroll documents that are not available, including supporting documents for salary changes, time cards, salary statements, and proof of cash out."

Accounting records used in payroll

(Mulyadi, 2018), states that the techniques for recording salary and wage accounting are general journals, product cost cards, cost cards, employee income cards. The research findings show that the accounting records used at CV Budi Karya are not in accordance with the theory because the company has not included all of these records in the payroll procedure.

Payroll procedures

(Mulyadi, 2018), states that the procedure for recording time attendance, making payroll, providing proof of cash out, distributing salary costs, and paying salaries is a procedure for recording the payroll and wage accounting system considering the consequences of the procedural at CV Budi Karya, especially the method registration of participation, techniques of making finances, payment systems are not regulated and implemented in the respective areas of the organization.

Reports generated

As the results of interviews with the company's Head of Administration and Finance said that reports generated from the payroll system on CV. Budi Karya: "An employee attendance report is a report that is filled in manually by signing the attendance sheet that has been provided, and is done periodically (6 days a week). This payroll report will be used as the basis for making decisions regarding changes to employee data, then the payroll report is used as proof of salary payment given through the head of the field and each employee meets the head of the respective field to take a salary based on the payroll obtained. "

Designing a context diagram in the payroll system at CV Budi Karya

Context diagram is a diagram which consists of a process and describes the scope of a system (Jogiyanto, 2005). This company does not yet have a context diagram, which is the highest level of DFD (Data Flow Diagram), which describes all inputs into the system and outputs of the system as a

whole. The context diagram provides an overall picture of the system.

As supported by a statement from Mr. H. Budi, "Our company does not yet have a payroll flow that is in accordance with the standards, if the payroll system here is simple, the head of the division sends reports such as attendance, performance and activity of each employee in each division, so after that immediately it is deposited in the finance department to be recorded and disbursed when you receive your salary." From that the researcher makes or designs a context diagram which contains an overview of a series of payroll accounting systems. The following is a CV payroll context diagram. Budi Karya.

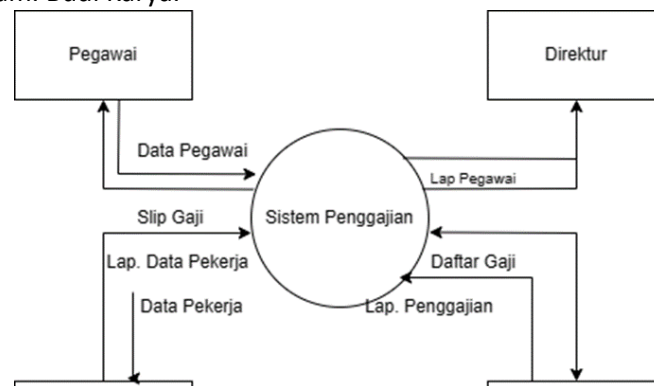


Figure 3. Payroll Cycle Context Diagram at CV Budi Karya

From the Context Diagram above, the solution is:

1. Employees: Starting from all employees submitting attendance data, performance appraisal data, and several supporting documents to be submitted to the division head. Then, later the employee will get a payslip that has been processed and contains details starting to be absent and the amount of salary received;
2. Head of Division: The head of the division submits employee data to the administration, then submits it to finance to be recorded accompanied by an assessment of the performance of each employee.
3. Finance Division: The finance division collects and records data from each employee and each division head to match the salary data to be disbursed.
4. Director: The Director receives reports regarding employee data and salaries from all employees

Payroll procedure design

(Mulyadi, 2018) explains that part of the accounting procedure is made to deal with problems calculating salaries and other wages, and is required to provide complete and relevant information according to conditions. Zaki Baridwan added to the theory put forward, procedures that are related to each other according to their functions and duties so that a company can achieve payroll processing.

The theory according to (Azhar Susanto, 2013) defines the procedure as follows: "Procedure is a series of activities or activities that are carried out repeatedly in the same way". Meanwhile, according to (Mulyadi, 2018) defines the procedure as follows: "A procedure is a sequence of clerical activities, usually involving several people in one or more departments, which is made to ensure uniform handling of corporate transactions that occur repeatedly.

From the statements of the experts above, the researcher can conclude that the payroll procedure is a procedure or an accounting system line which contains employee payroll information, starting from details and special notes in a financial report. This company does not yet

have a payroll procedure as supported by a statement from Mr. H. Budi: "There are no flowcharts or procedures that comply with standards, but in our case it is simple for payroll to be the same as the wages given every month." Therefore the researchers designed payroll procedures for the company CV Budi Karya as follows:

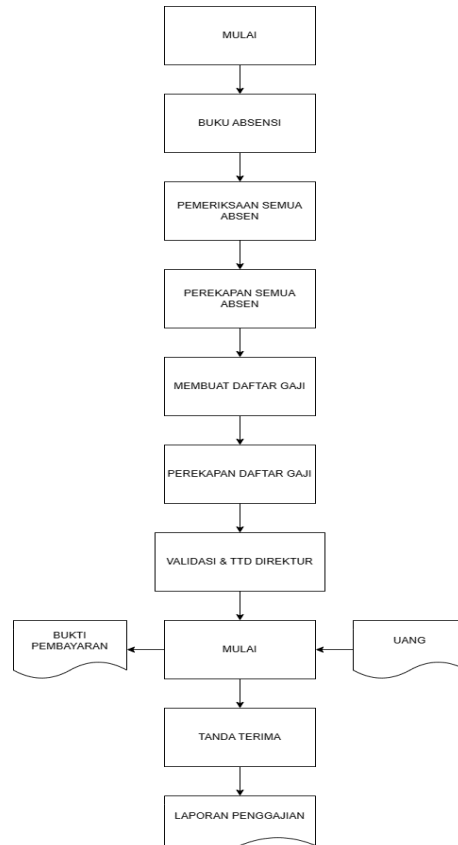


Figure 4. Payroll Procedure Design at CV Budi Karya

The following are the steps in the payroll procedure:

1. Employees at CV Budi Karya record their attendance using the attendance book provided.
2. The company department checks the attendance book.
3. The administration and finance department uses the attendance book data to summarize the attendance of all workers.
4. Payroll is then made and recapitulated by the administration and finance department.
5. The administration and finance department requests validation and a signature from the director after completing the payslip.
6. Envelopes and salary slips are then handed over to the head of the company and all employees, who will sign as proof of receipt of salary.
7. These receipts and proof of payment aim to minimize errors in payroll because it allows everyone to check directly when receiving paychecks.
8. Receipts and proof of payment are then kept by administration and finance as payroll reports.
9. Proof of payment and receipt are used as proof of authenticity and truth in accountability

Designing the document flow section or flowchart of the CV Budi Karya payroll accounting system

The document flowchart is referred to as a series of systems compiled for payroll needs in a

systematic and detailed manner. In the CV Budi Karya payroll accounting system that does not yet have a flowchart system, the Flowchart is designed according to the company's needs, which includes related steps and functions. The flowchart design aims to modernize the payroll system flow and separate tasks so as to reduce multiple positions. The following is a flowchart design made for CV Budi Karya:

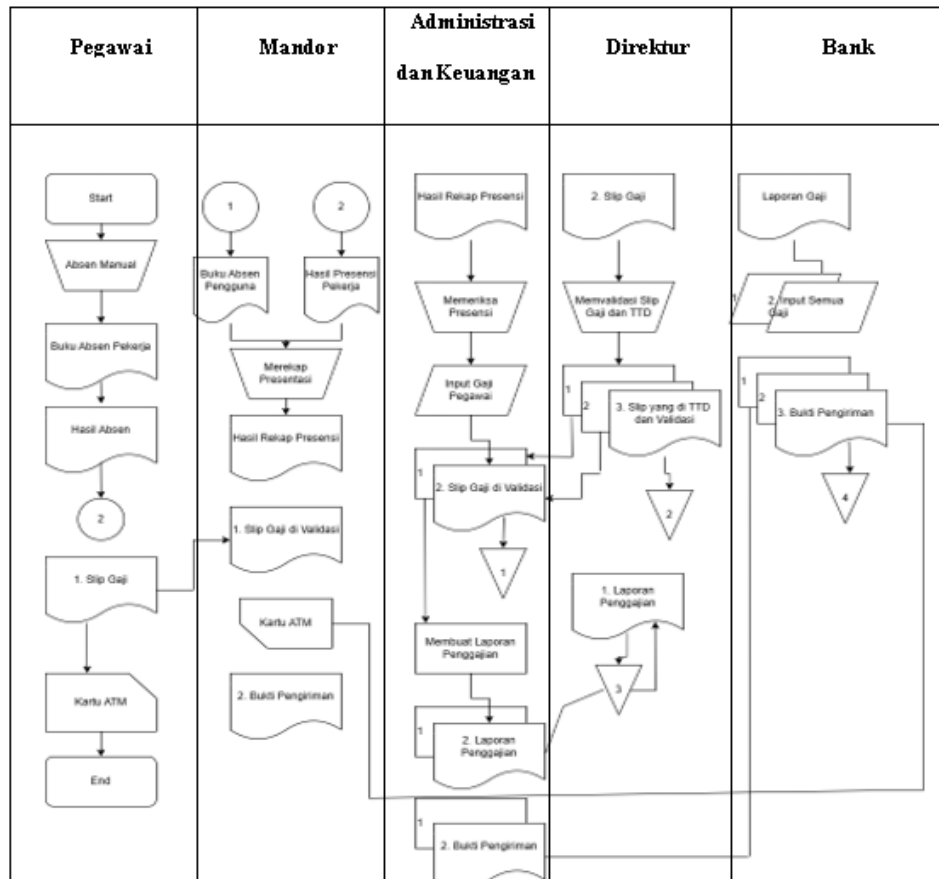


Figure 5. Flowchart at CV Budi Karya

The following is an explanation of the flowchart above:

1. Employee: Starting from the workers who are present to meet the foreman to be absent manually with the book provided after all have taken attendance, the attendance book will be manually transferred to the computer.
2. Foreman: From the attendance data of the employee's attendance and the results of the absence data that have been carried out by the workers, the foreman will do a manual recording which will then produce a summary of the worker's attendance for that day and then submit it to the administration and finance department. Furthermore, the foreman gives the worker's wages which have been transferred to the foreman's account.
3. Administration and Finance Section: After receiving the results of the recap from the administration and finance foreman, they carry out manual checks. After inspection, it will be inputted into the company's computer system, namely inputting basic salary, overtime pay and so on. After input, it will generate a worker's payslip along with the details where the payslip will be printed on two sheets. One is submitted to the director and the other is for the administration and finance section and then prepares it. Then the administration and finance section makes a

payroll report then submits it to the director and one is kept.

4. Director: After receiving the salary data for all workers and employees, the director will check and validate it by signing the pay slip and then filing it as a director's document. The rest is handed over to the administration and finance department and then stores the data. Then the director also receives payroll reports and files them as documents.
5. *Banks* :the bank receives employee data to be able to input all employee salaries. After all data has been input, the bank will make a transfer to each account of all permanent employees and the foreman's account at CV Budi Karya. After making the transfer, the bank will also send proof of delivery of salaries to the administration and finance department 3 times, 1 to be used as a document archive and 1 more to be given to the foreman as proof that all workers' salaries have been sent and 1 bank also keeps the evidence to be used as files. Permanent employees will receive a salary that coincides with the salary slip given according to the date and salary payments that have been set by the company, while workers will receive wages from the foreman based on the foreman's decision.

Obstacles Payroll System CV. Budi Karya

Systemized payroll does not always increase or make a positive contribution, in which of course there are some deficiencies or obstacles in the payroll process. This is inseparable from the human resources that are owned, namely the educational background of employees such as the relevance of majors will then affect the competencies possessed by the employees themselves. In fact, in implementing the payroll system, CV. Budi Karya experienced problems during disbursement and data collection. This is caused by the incomplete computing system in recording all employee data in the company, as well as the unorganized database of registered employees.

Employee data collection is also relatively simple because it still uses the attendance book model and the disbursement of salaries is still manual using direct cash. So, in this study, the researchers suggested to the commissioners and directors to carry out computerized data collection so that it is better controlled and safer when there are problems with data loss or document damage. The suggestions given include:

1. The company prepares data backups so that all registered employee data is not focused on one book in the event of loss or damage;
2. Companies are expected to use a computing system so that data collection is relatively safe and systematic, so that an accurate and detailed accounting information system can be implemented.

4. Conclusions

The results of the analysis and discussion that have been described regarding the focus of the Payroll Accounting System at CV Budi Karya, the researchers draw the following conclusions:

1. CV. Budi Karya is currently still using a manual payroll system, so the company's payroll system is not yet in line with the existing payroll accounting system theory.
2. Human resources are a significant obstacle in the application or implementation of the accounting system at CV Budi Karya. This is inseparable from the employee's educational background and competencies. Then the approach used in this system includes making context diagrams, and payroll procedures

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