ANALISIS DAN PERANCANGAN SISTEM INFORMASI AKUNTANSI PENGGAJIAN
(STUDI EMPIRIS PT ADITYA ARYAPRAWIRA)

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Abstract

This study aims to analyze the Payroll Accounting Information System at PT Aditya Aryaprawira. This study uses qualitative primary data types.

The data source used is qualitative primary data. Registered companies were obtained from PT. Aditya Aryaprawira. Source of data needed in this study is primary data. According to Sugiyono (2017) defines primary data as data that directly provides data to data collectors. Primary collection in this study by conducting interviews directly with parties related to the research conducted, observations made directly, and documentation collected by researchers relating to the payroll process of company employees.

The results of the study prove that the payroll system at PT Aditya Aryaprawira has not met the applicable SPI (Internal Control System) standards. And the organizational structure has not functioned properly, proven to have a negative effect on the company, especially the payroll system.

Keywords : **Payroll accounting information system, Internal Control System**

PRELIMINARY

Every company aims at the company's progress and the effort to develop it is a process and a requirement to obtain or have a quality workforce. However, to achieve a quality workforce, focus on expertise in the area, as this will affect the company's performance and the well-being of the workforce. This is done by allocating wages and salaries according to the performance of each workforce.

One company that applies a payroll accounting system is PT. Aditya Aryaprawira, located in Kelapa Gading, northern Jakarta. PT. Aditya Aryaprawira is a company that operates in the area of logistics in the form of sea and road transport.

PT. Aditya Aryaprawira himself has an incomplete and poorly structured organizational structure, in which he has not implemented a system of total internal control.

PT's accounting system. Aditya Aryaprawira is classified as weak, mainly in the area of finance and personnel, which results in a payroll and cash disbursement system. This aspect is interesting for future research, namely with regard to the payroll information system developed by PT. Aditya Aryaprawira, and whether internal control in the PT. Aditya Aryaprawira performed well. Based on the description above, at the time of writing this thesis the researcher assumed the title "ANALYSIS AND DESIGN OF THE WAGE ACCOUNTING INFORMATION SYSTEM (CASE STUDY PT ADITYA ARYAPRAWIRA)".

METHOD

This research method uses qualitative methods. Qualitative research is the collection of data in a natural environment with the intention of interpreting the phenomena that occur in which the researcher is the key instrument, the sampling of data sources is done intentionally and completely, the collection technique uses triangulation (combined), the data analysis is inductive / qualitative and the research results. Qualitative emphasis emphasizes meaning more than generalization.

RESULTS AND DISCUSSION

Based on the research carried out, the writer finds findings in the object under study, namely, PT Aditya Aryaprawira. The discovery is that there are double jobs.

PT Aditya Aryaprawira already uses a payroll accounting system, but it is still very simple. The system currently in use needs developments to improve operational activities, especially payroll activities and departments. The weakness of this system is that there is no separation of roles and responsibilities in the personnel and finance departments.

The design of this payroll calculation system is based on the weaknesses or problems identified, namely the separation of roles and responsibilities in the areas of management and finance.

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