# Payroll Accounting Information System for Bulumata Lashira Production Employees in Purbalingga

**Susmia Febriyanti[1], Vina Arnita[2]**
S1 Department of Accounting, Faculty of Economics, Open University[1]
susmiaf@gmail.com
Tutor Scientific Work Faculty of Economics, Open University[2]
vinaarnita@gmail.com

## *ABSTRACT*

*This research was conducted at the home industry for the manufacture of false eyelash products which is located at Jalan Karang Brai RT 4 RW 2, Mrebet District, Purbalingga Regency, Central Java. The purpose of this study is to determine the payroll accounting information system that is currently running for employees used by business owners. The problems that will be discussed in this study are the calculation of working hours, deductions from salaries/bonuses, low salary payments which will affect employee performance, so that the home industry for Lashira eyelash production has experienced a decrease in both quality and quantity. Methods of data collection carried out in this study using interviews and observation. The data analysis technique used was a qualitative descriptive analysis. The results showed that the implementation of the payroll accounting information system was still not effective, because there were still many factors, namely the absence of a general journal, attendance that was still manual and inaccurate, for example not using fingerprints, payroll and wages and deductions not authorized by the personnel department. The payroll accounting information system will facilitate the systematic calculation of salaries in accordance with good standards. Accounting information systems are very influential to employees and companies because they still use manual methods so they are less effective and can cause errors.*

*Keywords: accounting information system, employee performance*

## INTRODUCTION

Accounting Information System (AIS) is an application that is used to assist the processing of company financial data, which aims to improve employee performance in accordance with company regulations.

The purpose of this study is to determine the payroll accounting information system that is currently running in the company. This research is expected to improve employee performance related to the Accounting Information System (AIS).

The home industry for making false eyelashes is in the area of Jalan Karang Brai RT 4 RW 2, Mrebet District, Purbalingga Regency, Central Java. This lashira production facility was just established on December 28, 2021, with a total of 35 employees to date.

The production of false eyelashes is made to meet sales in the local market, especially online, such as Shopee, Lazada, Tokopedia, Tiktok, Instagram and WhatsApp.

## LITERATURE REVIEW

According to Ardana and Hendro (2016) say that an Accounting Information System is a system that collects, records, and processes financial data and non-financial data related to financial transactions to produce information for decision making.

The Lashira false eyelashes home industry is still completely manual, especially in the employee payroll section. Should be able to use a system that complies with payroll accounting information standards to facilitate and minimize the risk of errors.

## RESEARCH METHOD

The technique used by the author to collect data in the study is as follows:

a. Observation, namely observing directly on the company's activities which aims to provide clear information about the payroll accounting information system in a study and combined with systematic recording in order to facilitate the data collection process so that the data obtained can be guaranteed authenticity.

b. Interview/Interview, namely the process of question-and-answer interaction between the interviewer and the resource person who is considered capable of providing information related to the research being conducted. From interview techniques, researchers will be able to obtain information as expected. In this study, researchers interviewed the head of the personnel department and also several employees who could provide information about the company. The results of these interviews are expected to be able to collect employee payroll data in the false eyelashes home industry in Purbalingga.

**RESULTS AND ANALYSIS**

The Accounting Information System is a part of a management information system that functions to process transaction evidence from all available activities.

According to (Mulyadi, 2013: 3) there are five main elements in the accounting system, namely:

1. Form

    Forms are documentation that is applied to record each transaction activity. Forms can also be called documents because with this form the events carried out in the organization are written on a piece of paper. Examples of forms are proof of incoming and outgoing cash, checks, sales invoices and so on.

2. Journal

    Journals are accounting analysis needed to summarize, write and sort financial data. Examples of journals are marketing journals, cash receipts journals, and so on.

3. Ledger

    The general ledger is formed from the accounts needed to summarize the financial data that has been recorded in the journal. The accounts have been prepared in accordance with the information structures in the financial statements.

4. Helper's book

    The subsidiary ledger is formed from accounts that help summarize the financial data recorded in the general ledger.

5. Final Result Report

    Final Report on the accounting system, namely financial reports in the form of changes in equity reports, sales reports, and others.

The home-based false eyelash industry in Purbalingga Regency is increasingly spreading its wings in the local market in the country. During the last month, the average demand for eyelashes per day has reached 300 dozen or 3,600 pcs. This was experienced by one of the eyelash lashira home industries in the village of Mrebet. Of course, this condition must be balanced with the production capacity produced per day. The problems that are happening at the moment are actually very complex, firstly the problem of various employees such as coming to work late, often not coming to work, homework is rarely done so that it has an impact on the daily production target which should only reach 4000 pcs in one day to only 2000 pcs per today, this is of course very detrimental to the company when market demand increases, production capacity actually decreases, the HPP is automatically larger. It doesn't just stop there, the accounting information system is also not running, where production stock conditions and

employee payroll are still using a manual system, so there are frequent miss-communications or discrepancies in stock items. From the above problems greatly affect the company to be able to compete with existing competitors.

The home industry for making false eyelashes is in the area of Jalan Karang Brai RT 4 RW 2, Mrebet District, Purbalingga Regency, Central Java. This lashira production facility was just established on December 28, 2021, with a total of 35 employees to date. Among them are netting, cross and straight rubbing, medication and cutting, rolling, oven tickets, BO PTB, scissors, installation, checking, packing, online admin, offline admin, head of production, sensors per section.

The production of false eyelashes is made to meet sales in the local market, especially online, such as Shopee, Lazada, Tokopedia, Tiktok, Instagram and WhatsApp.

1. Lashira eyelashes payroll accounting information system

   The results of research conducted in the field are as follows:

   a. Related functions

      The functions involved in the payroll accounting system for Lashira false eyelash production employees are as follows:

      1) Personnel Function

      The staff responsible for finding new employees is the head of production personnel. where the head of production personnel is assigned to disseminate information on job vacancies on several platforms, especially on social media such as the Purbalingga eyelash locker info Facebook group. As for those who select, there are sections in each according to existing expertise or needs (sensir). The head of the production personnel section is also in charge of interviewing and terminating employees at the discretion of their respective section heads.

      2) Timer function

      Recording of attendance and departure times or employee absences at the Lashira false eyelashes home industry still uses manual recording which is carried out by the administration by looking at the clock.

      3) Making a Payroll

      This section is held directly by the owner or business owner and assisted by the admin. The admin here is also given the responsibility to record salaries for every two weeks in accordance with the results obtained as well as sitting and craft allowances for each employee. For the owner himself, he is in charge of making salary deductions such as borrowing, cash and so on in

accordance with the agreement. This was done because there was no financial or accounting staff at the Lashira Lalash home industry. An example of calculating employee salaries for 2 working weeks manually is as follows:

Contract work employees                                   Daily work employees

| SLIP GAJI TGL 26 JAN-10 FEB 2023 | | |
|---|---|---|
| BAGIAN PTB | | |
| **NAMA** | NUR | |
| | | |
| Hasil | : | **20733** |
| Upah Hasil | : | 1,243,980 |
| Absensi | : | 65,000 |
| Kerajinan | : | 100,000 |
| Upah Bers | : | **1,408,980** |
| **Potongan** | | |
| Kas | : | 10,000 |
| | | |
| **Terima** | | **1,398,980** |
| Pembulatan | | 1,399,000 |

| SLIP GAJI TGL 26 JAN-10 FEB 2023 | | |
|---|---|---|
| BAGIAN OVEN/BO | | |
| **NAMA** | YANI | |
| | | |
| Gaji Pokok | : | 60000 |
| Absensi | : | 70,000 |
| Kerajinan | : | |
| Upah Bers | : | **910000** |
| **Potongan** | | |
| Kas | : | 10,000 |
| | | |
| **Terima** | : | **900,000** |
| | | |

4) Accounting Function

This part is handled This is directly by the owner or owner of the false eyelashes business itself. Admin only recaps all employee salaries by receiving data from each section head and submitting it to the owner.

An example of data recap from each section head (Sensir) is as follows:



LAPORAN HASIL OPERATOR GULUNG

b. Documents used

The documents used in the employee payroll system for the Lashira eyelash production home industry are as follows:

1) Salary Change Supporting Documents

Changes in salary are made simultaneously for all old or new employees where the number of each section is not the same by the owner on the recommendation of the head of each section and the head of the production personnel department because the work system is based on volumes/targets. Changes in salary do not happen every year, depending on the policy of the owner himself.

2) Presence Recap

Records of attendance or absences in and out of employees in the form of hours. The tolerance given is 15 minutes after normal working hours start.

3) Letter of Leave

This document uses the By Phone system or WhatsApp text to each section head. Employees who are unable to come to work due to illness or have sudden interests or are unable to attend, if they do not notify them they will be considered Alpha and the consequences will be borne if Alpha is more than twice a week can result in SP 1 or the first warning, even the heaviest one is termination.

4) Overtime Hour Card

Overtime is carried out by employees, where to do overtime the system is done at each employee's home or more precisely a kind of homework made by the head of the section to achieve daily targets. Homework is something that must be done as long as one day the employee does not get the results according to the target.

**CONCLUSIONS**

A. Conclusion

Based on the discussion and analysis carried out, it can be concluded that the accounting information system is very influential on employees and the company itself. Companies still use manual methods in recording such as payroll systems, stock of semi-finished materials, input or output of goods and attendance. Apart from that, the company is still carrying out assignments,

where employees do work in 2 to 3 different parts. The system is of course employees become less effective so that errors occur in work which will have an impact on the company.

B. Suggestion

The advice given to be used as input for the company is to use a special application system to monitor raw material stocks in the process, input or output of goods to make it more efficient and practical. The task capture system should no longer be allowed, for example attendance should use a fingerprint, this task is carried out by the admin and can be monitored by security for the use of CCTV placed in the fingerprint machine area, because the attendance record contains hours of arrival and return and overtime for employees who are used as calculation basis for employee payroll. In addition, support or teamwork is needed, considering the success of a company is determined by several factors, one of which is employees.

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