

# Analysis of Payroll Accounting Information System at PT. Pertamina Training & Consulting Marketing Operation Region V, East Java Region

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## ABSTRACT

In this research, the author employed a qualitative research method. The study was conducted at PT. Pertamina Training & Consulting MOR V (Marketing Operation Region-Five) in East Java as the population, while the samples to be taken include payroll procedures, overtime calculations, and other supporting documents related to the payroll accounting information system at PT. Pertamina Training & Consulting Marketing Operation Region V in East Java, specifically in the Security Business Services division. Data collection techniques used by the author include passive participatory observation, structured interviews, and documentation. The data analysis technique utilized by the author is descriptive qualitative analysis, examining and evaluating the payroll accounting information system and procedures at PT. Pertamina Training & Consulting Marketing Operation Region V in East Java, Security Business Services division. Based on the research findings and discussions regarding the payroll accounting information system at PT. Pertamina Training & Consulting in East Java, it can be concluded that the payroll information system processes are functioning quite well as they are in accordance with the theory. However, there are several theories not applied in the payroll system at PT. Pertamina Training & Consulting, such as the recording of work hours and time cards, which are commonly used in manufacturing companies. Another example of theory not applied in the payroll system at PT. Pertamina Training & Consulting is the use of pay envelopes, as the salary payments are processed through bank services for transfer to each employee's account.

## ABSTRAK

Dalam penelitian ini, penulis menggunakan metode penelitian kualitatif. Penelitian ini dilakukan di PT. Pertamina Training & Consulting MOR V (Marketing Operation Region-Lima) wilayah Jawa Timur sebagai populasi, sedangkan sampel yang akan diambil adalah prosedur penggajian, perhitungan lembur, serta dokumen-dokumen pendukung lainnya yang berkaitan dengan sistem informasi akuntansi penggajian pada PT. Pertamina Training & Consulting Marketing Operation Region V wilayah Jawa Timur divisi Badan Usaha Jasa Pengamanan. Teknik pengumpulan data yang digunakan oleh penulis, antara lain observasi partisipatif pasif, wawancara terstruktur, dan dokumentasi. Teknik analisis data yang digunakan oleh penulis adalah analisis kualitatif deskriptif, dengan menelusuri dan mengevaluasi bagaimana sistem informasi akuntansi, serta prosedur terhadap penggajian pada PT. Pertamina Training & Consulting Marketing Operation Region V wilayah Jawa Timur Divisi Badan Usaha Jasa Pengamanan. Berdasarkan hasil penelitian dan pembahasan mengenai sistem informasi akuntansi penggajian pada PT. Pertamina Training & Consulting Wilayah Jawa Timur, dapat disimpulkan bahwa sistem informasi akuntansi pada proses penggajian sudah berjalan cukup baik karena telah sesuai dengan teori. Namun, terdapat beberapa teori yang tidak diterapkan dalam sistem penggajian di PT. Pertamina Training & Consulting, seperti prosedur pencatatan waktu kerja dan penggunaan amplop gaji. Prosedur pencatatan waktu kerja dan kartu jam kerja umumnya diterapkan pada perusahaan manufaktur, sedangkan penggunaan amplop gaji tidak diterapkan karena pembayaran gaji dilakukan melalui jasa bank untuk proses transfer ke rekening masing-masing karyawan.

## 1. INTRODUCTION

In the current era of globalization, there is rapid technological advancement, leading to the necessity for swift, efficient, and accurate data information provision in a company to sustain or even advance its operations. Data stands as the most crucial asset in any enterprise. A system in place must ensure the security and availability of data swiftly and accurately for the company. Control measures are also essential to ensure that the information derived from the data is reliable and accurate, as it significantly impacts the company's progress. Often, existing systems in companies are unable to handle the data that needs to be processed, or they may not function as intended, resulting in delayed provision of necessary information. Changes within a company lead to increased demands for new information aligned with the company's objectives, necessitating the improvement of existing systems to enhance operational efficiency.

According to Romney and Steinbert (2015:3), a system is a series of two or more interrelated components interacting to achieve a goal. Most systems consist of smaller subsystems supporting a larger system. Meanwhile, according to Maniah and Hamidini (2017:1), a system can be defined as a collection of elements such as data, interrelated work networks of procedures, human resources, and technology, both hardware and software, interacting as a unit to function effectively to achieve specific objectives. Based on these definitions, when a company develops a system, it must consider each interrelated component to create an effective system capable of handling recurring or routine activities efficiently.

Managing employee salaries is one such routine activity that occurs monthly. Company management can gather information from payroll activities. In this regard, managing employee salaries also requires a robust system to prevent fraud or errors in salary calculation and other components such as overtime, attendance allowances, or incentives for employees. Payroll accounting system is designed to handle salary calculation transactions and payment processes accurately. In its implementation, the payroll accounting system must be managed accurately and professionally. If the payroll accounting system is not managed professionally and does not adhere to established procedures, it will result in inaccurate salary calculations and potentially cause social jealousy issues that can make employees uncomfortable in their work.

PT. Pertamina Training & Consulting is a subsidiary of PT. Pertamina (Persero). PT. Pertamina Training & Consulting itself has several business activities ranging from BUJP (Security Service Business Entity), EO (Event Organizer), MPS (Manpower Supplies), and TC (Training Center). PT. Pertamina Training & Consulting branches are spread across Indonesia. Specifically, the research will focus on the activities in the BUJP division in MOR V (Marketing Operation Region - Lima), East Java area. In East Java, PT. Pertamina Training & Consulting has around 283 security personnel spread across the region to secure PT. Pertamina's assets.

From the above description, the researcher perceives that a good payroll system is crucial to support the company in paying the salaries of 283 employees every month. PT. Pertamina Training & Consulting must have a robust system, starting from salary calculation, overtime procedures, and other supporting documents, to ensure all activities run smoothly. Based on this, the researcher is interested in conducting research titled "Analysis of Payroll Accounting Information System at PT. Pertamina Training & Consulting Marketing Operation Region V, East Java Area."

## 2. THEORETICAL FRAMEWORK AND HYPOTHESES

### Accounting Information System

Accounting Information System is a system designed to collect, store, process, and present financial and accounting information of a business entity (Tran Trung & Nguyen, 2023). Its main objective is to provide accurate and relevant data to management, owners, and other interested parties in the economic decision-making process. An Accounting Information System consists of various components, including software, hardware, procedures, and the people involved in its operation. This system assists in recording business transactions, generating financial statements, controlling finances, and providing information necessary for financial analysis and planning (Osadchy et al., 2018). By using an effective accounting information system, companies can improve operational efficiency, reduce accounting errors, improve internal controls, and provide useful information to external stakeholders such as investors, creditors, and authorities.

### Payroll

Payroll is an administrative process that involves the calculation and payment of salaries to employees of a company on a regular basis, usually monthly or according to a predetermined schedule. The process covers

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various aspects, from calculating an employee's income based on hours worked or base salary, to deducting taxes and other deductions such as health insurance or pension contributions. Each employee has an individualised record that includes details about their earnings, deductions and bonuses received. Payroll also involves the company's tax obligations, including the withholding and retention of employee income tax and the payment of employer contributions (Asmar, 2021). This process requires high accuracy and compliance with tax regulations and applicable legal provisions to ensure that all employees are paid correctly and on time in accordance with their employment contracts.

### Task Allocation

Task allocation is the process of assigning specific tasks or responsibilities to individuals or teams within an organization based on their skills, expertise, availability, and workload capacity (Bedwell et al., 2014). It involves identifying the objectives of a project or a set of activities, breaking them down into smaller tasks or components, and then distributing these tasks among team members in a strategic manner to ensure efficient utilization of resources and timely completion of the project. Effective task allocation requires a deep understanding of the strengths and weaknesses of team members, clear communication of expectations and deadlines, and regular monitoring of progress to address any potential bottlenecks or issues that may arise (Albuali, 2021). By allocating tasks effectively, organizations can optimize productivity, foster collaboration, and achieve their goals more effectively.

### 3. RESEARCH METHOD

In this research, the author employs a qualitative research method. According to Sugiyono (2015:9), "Qualitative research is based on post-positivist philosophy, used to investigate natural object conditions, where the researcher acts as a key instrument." Post-positivist philosophy is often referred to as the interpretive and constructive paradigm, which views social reality as holistic, complex, dynamic, and interactive in nature. The study is conducted at PT. Pertamina Training & Consulting MOR V (Marketing Operation Region-Five) in East Java as the population, while the samples to be taken include payroll procedures, overtime calculations, and other supporting documents related to the payroll accounting information system at PT. Pertamina Training & Consulting Marketing Operation Region V in East Java, specifically in the Security Service Business Entity division. Data collection techniques employed by the author include passive participatory observation, structured interviews, and documentation. The data analysis technique used by the author is descriptive qualitative analysis, which involves tracing and evaluating how the payroll accounting information system and procedures are implemented at PT. Pertamina Training & Consulting Marketing Operation Region V in East Java, specifically in the Security Service Business Entity division.

### 4. DATA ANALYSIS AND DISCUSSION

PT. Pertamina Training & Consulting operates several businesses as part of its activities, one of which will be discussed in this research is the security service provider or BUJP (Security Service Business Entity) in MOR V (Marketing Operation Region-Five) East Java. Currently, the total security personnel employed by PT. Pertamina Training & Consulting is 283 personnel, with the breakdown as follows:

**Table 1.** Breakdown of Personnel in East Java

No.	Area	Total Personnel
1	Banyuwangi	17
2	Gresik	36
3	Jember	7
4	Kediri	8
5	Madiun	15
6	Madura	10
7	Malang	13
8	Sidoarjo	17
9	Situbondo	8

10	Surabaya	115
11	Tuban	37
<b>TOTAL</b>		<b>283</b>

Source: PT Pertamina Training & Consulting Internal Data, 2019

**a. Analysis of Payroll SIA Procedures at PT. PTC**

In this section, the author will compare the existing practices and procedures of payroll accounting information systems at PT. Pertamina Training & Consulting with the theory proposed by Mulyadi (2016:320). According to Mulyadi, the procedures of payroll accounting information systems are as follows:

1. Time attendance recording procedure
2. Work time recording procedure
3. Payroll list creation procedure
4. Payroll cost distribution procedure
5. Payroll payment procedure

Below is the table comparing the practices of procedures at PT. Pertamina Training & Consulting with the theory from Mulyadi:

**Table 2.** Results of Analysis of PTC Payroll SIA Procedures

THEORY	PRACTICE		DESCRIPTION
	Avai lable	None	
Time Attendance Recording Procedure	✓		PT Pertamina Training & Consulting records employee attendance by using an attendance list form filled in by employees manually, which then requires authorisation from the user as validity.
Procedure for Recording Working Time		✓	This procedure is generally only used in manufacturing companies whose production is based on orders. The recording of working time is used as the basis for charging direct labour costs to the products manufactured.
Payroll Preparation Procedure	✓		The preparation of the salary list is carried out by the admin representative of the East Java region, using the attendance list and the verified SPKL as the basis for the calculation.
Salary Cost Distribution Procedure	✓		At PT Pertamina Training & Consulting, this procedure is carried out by a bank that works with the company to transfer salaries to employees every month.
Salary Payment Procedure	✓		PT Pertamina Training & Consulting carries out salary payment procedures no later than 2 days before the end of the month through each employee's savings account.

**b. Analysis of Data and Supporting Documents for Payroll SIA at PT. PTC**

According to Mulyadi (2016:310), there are several documents used within the payroll accounting information system. These documents are:

1. Wage Change Supporting Document
2. Time Attendance Card
3. Work Time Card
4. Payroll List
5. Payroll Summary
6. Salary Declaration Letter
7. Pay Envelope
8. Cash Outflow Evidence
9. Pay Slip

Below is the table comparing the documents used in the payroll accounting information system at PT. Pertamina Training & Consulting with the theory from Mulyadi:

**Table 3.** Results of Analysis of Data and Supporting Documents for PTC Payroll SIA

THEORY	PRACTICE		DESCRIPTION
	Avai lable	None	
Supporting Documents for Salary Changes	✓		This document is generally in the form of a decision letter for employee promotion, bonuses or employee fines. All documents that can change the salary earned. One example, in PT Pertamina Training & Consulting, is the SPKL (Surat Perinta Kerja Lembur/Overtime Work Request Letter).
Time Attendance Card	✓		This document is used to record the attendance time of each employee, this attendance card is generally a regular attendance list. At PT Pertamina Training & Consulting, this document is in the form of an attendance list sheet which is filled in manually by employees with authorisation from the user.
Working Hour Card		✓	At PT Pertamina Training & Consulting, this document does not exist, because in general this document is used in manufacturing companies whose production is based on orders, which will then be used as the basis for charging direct labour costs to the products produced.
Salary List	✓		The payroll contains information about employee salaries, allowances, and deductions.

THEORY	PRACTICE		DESCRIPTION
	Avai lable	None	
Payroll Recap	✓		At PT Pertamina Training & Consulting, the Payroll Recap is made by the admin representative, which will then be submitted to the User for authorisation so that it can be processed for payment and invoicing.
Salary Statement Letter	✓		This document is generally in the form of a decision letter related to acceptance such as a new employee appointment decision letter. In PT Pertamina Training & Consulting, this document is PWT (Perjanjian Waktu Tertentu/Specific Time Agreement) for contract employees, and PWTT (Perjanjian Waktu Tidak Tertentu/Indefinite Time Agreement) for permanent employees, which contains details of the salary components and deductions that will be obtained.
Salary Envelope		✓	At PT Pertamina Training & Consulting, salary payments are not made manually using salary envelopes, but are directly transferred to each employee's account through a bank that has a partnership with the company.
Proof of Cash Out	✓		Every company expense requires evidence as a basis for recording by the accounting department.
Salary Slip	✓		At PT Pertamina Training & Consulting, salary slips are not given manually, but salary slips are sent to each employee's email to keep them private.

### c. Analysis of Related Functions in Payroll SIA at PT. PTC

According to Mulyadi (2016:317-319), the related functions in payroll accounting information systems are as follows:

1. Personnel Function
2. Time Recording Function
3. Payroll List Creation Function
4. Accounting Function

5. Financial Function

Below is the table comparing the related functions in the payroll accounting information system at PT. Pertamina Training & Consulting with the theory from Mulyadi:

**Table 4.** Results of Analysis of Related Functions of Payroll SIA of PTC

THEORY	PRACTICE		DESCRIPTION
	Avai lable	None	
Staffing Function	✓		This function is in charge of finding new employees, selecting prospective employees and determining placement. This responsibility is held by the Assistant Manager assisted by the Admin Representative and also assisted by the user during the test and selection process of employees who will be accepted.
Time Recording Function	✓		Recording attendance time for PT Pertamina Training & Consulting employees is done manually on the attendance list form prepared by the company. Employees at each location sign the attendance form according to the date at the time of work, after the cut off period expires, the attendance list will be requested for authorisation by the User.
Payroll Generation Function	✓		This function is performed by the admin representative, using the verified attendance list and SPKL (Surat Perinta Kerja Lembur ) as the basis for salary calculation.
Accounting Function	✓		This function is responsible for recording obligations arising from payroll activities. At PT Pertamina Training & Consulting, this responsibility is at the Head Office.
Finance Function	✓		The finance function is responsible for filling in cheques for salary payments and cashing the cheques at the bank.

**5. CONCLUSION, IMPLICATION, SUGGESTION, AND LIMITATIONS**

Based on the research findings and discussion regarding the payroll accounting information system at PT.

Pertamina Training & Consulting East Java Region, it can be concluded that the payroll accounting system is operating fairly well as it aligns with theoretical frameworks. Several theories, however, are not implemented in the payroll system at PT. Pertamina Training & Consulting. For instance, procedures for recording working hours and time cards, typically applied in manufacturing companies, are not utilized. Another example is the use of salary envelopes, as salary payments are processed through banking services for transfer to employees' respective accounts. On the other hand, the delegation of tasks and authorities at PT. Pertamina Training & Consulting is clearly defined, allowing each department to function effectively. The execution of procedures is in line with this delineation, evident through appropriate functional segregation that minimizes potential errors within the company's payroll system.

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