

# EMPLOYEE PAYROLL ACCOUNTING SYSTEM AT YOGYAKARTA FILM ACADEMY

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## ABSTRACT

*This study aims to determine the payroll accounting system for employees at the Yogyakarta Film Academy. The method in this research is qualitative and with a purpose sampling method. In this study using the type of content analysis data. From the author's observations that the film academy in Yogyakarta is in accordance with accounting theory, it's just that it is still not effective and efficient so it is necessary to create a system that makes it easier to calculate employees salaries.*

**Keywords** : accounting system, purpose sampling, content analysis

## INTRODUCTION

Employees are residents of working age (aged 15-64 years) or the total population in a country that produces goods and services if there is a demand for their labor (Subri, 2019). Salaries and wages are receipts as compensation for employees for the work done and valued in the form of money determined on the basis of approval or legislation, and paid on the basis of an employment agreement between the company and the employee (Sonny, 2003).

In the payroll accounting system, it is expected that there will be separation of duties or recording functions, healthy practices and procedures, for example using fingerprint attendance, competent and honest employees in the field of personnel or payroll. According to (Wiranda, 2020)

Yogyakarta Film Academy campus over time began to improve in quality. This is based on the addition of new employees. However, problems that arise in payroll in calculating salaries are still done manually which has an impact on the slow calculation and report generation. The activity in this service is to carry out the performance carried out by the accounting department, especially in the employee payroll system. The purpose of this service is to increase knowledge and insight into the accounting system of the employee payroll accounting

system at the Yogyakarta Film Academy campus.

Based on the above background, the formulation of the problem in this service is the employee payroll accounting system on the Yogyakarta Film Academy campus

## THEORITICAL BASIS

The system is a series of two or more interconnected components that interact to achieve a goal (Romney and Steinbart, 2015). Accounting is the process of measuring the economic activity of an entity in units of money and communicating the results to interested parties (Simamora, 2005). The accounting system is a combination of forms, records, procedures and tools used to manage within a business entity, with the aim of producing financial information needed by management in supervising its business or for other interested parties. (Marom, 2002). A procedure is a series of activities or activities that are carried out repeatedly in the same way (Susanto, 2000).

The functions related to the payroll accounting system according to Mulyadi (in Aisyah, 2019) are the staffing function, the timekeeping function, the payroll register function, the accounting function and the finance function. The accounting records used in recording salaries according to Mulyadi Mulyadi (in Aisyah, 2019) are

general journals and employee income cards. According to Mulyadi (in Aisyah, 2019), that the payroll accounting system consists of several network procedures, including; supporting documents for salary changes, attendance cards, salary lists, recapitulation of salary lists, salary statements, salary envelopes and proof of cash out.

## **METHOD**

The implementation of this service takes place on campus 2 of the Yogyakarta Film Academy which is located at Jl. MT. Haryono No.23, Suryodiningratan, Kec. Manrijeron, City of Yogyakarta, Special Region of Yogyakarta 55141.

According to Zuriah (2009), population is all data that is of concern to researchers within a predetermined scope and time. The population used by the author is a company at the Yogyakarta Film Academy. According to Nana Sudjana and Ibrahim (2004), the sample is part of the population that can be reached and has the same characteristics as the population from which the sample was taken. The author uses employee payroll data in April 2022 with 19 employees as a sample.

The method used by the author is purpose sampling. The variable observed by the author is the payroll accounting system.

## **RESULTS AND DISCUSSION**

### **Observation Results**

The results of the author's observations that the employee payroll accounting system at the Yogyakarta Film Academy campus in its implementation can be described some important information, namely employee attendance, employee salary calculations reports and employee salary details / salary slips. The author uses sample data for employee attendance in the 2022 period.

Employee attendance is proof of employee attendance which is carried out when departing and returning using fingerprints. The employee salary calculation report is an employee salary

calculation data in the form of excel containing the total calculation of employees based on employee attendance. Employee Salary Details is a detailed calculation of the salary of each employee which contains basic salary, answer allowance, performance allowance, income improvement allowance, wife/husband allowance, child allowance, reward, service, overtime, health allowance, employment allowance, BPJS contributions, deductions for lateness, installments and bank admin fees.

### **3.2 Discussion**

Based on the author's observations, it can be seen that the data analysis is as follows:

#### **1. Related functions**

Functions related to the salary of employees at the Yogyakarta Film Academy campus, among others:

##### **a. Salary and Wage List Generator Function**

At the Yogyakarta Film Academy campus, the finance department makes a report/recap of employee salaries to calculate the total salary received by employees.

##### **b. Finance Function**

At the Yogyakarta Film Academy campus, finance will record the salary costs that have been paid to all employees.

#### **2. Accounting records used**

Accounting records used for recording employee salaries at the Yogyakarta Film Academy campus are employee salary slips

#### **3. Procedure**

##### **a. Procedure for Recording Employee Attendance Recap**

The Yogyakarta Film Academy uses attendance recording by using fingerprints to record attendance times.

##### **b. Employee Salary Calculation**

The calculation of the salary is done after the presence of the employee is accrued by Wadir II, so



evidence for calculating employee salaries.

**FORMULIR PENGAJUAN CUTI**

**I. DATA KARYAWAN**

Nama : \_\_\_\_\_  
 Unit Kerja : \_\_\_\_\_  
 Masa Kerja : \_\_\_\_\_  
 No. Telp/HP : \_\_\_\_\_

**II. JENIS CUTI YANG DIAMBIL**

1. Cuti Tahunan  
 2. Cuti Melahirkan  
 3. Cuti Mendadak  
 4. Cuti Khusus

**III. ALASAN CUTI**

.....

**IV. LAMANYA CUTI**

Selama ..... hari  
 Tgl mulai ..... hari  
 Tgl selesai ..... hari

**V. CATATAN CUTI\*\***

SISA (sebelum) : ..... SISA (sesudah) : .....

**VII. PERTIMBANGAN ATASAN LANGSUNG**

TIDAK DISETUJUI/DITANGGUHKAN/DISETUJUI (coret yang tidak dipilih)

Menyetujui, Wakil Direktur II : \_\_\_\_\_  
 Mengetahui, Kepala Bidang : \_\_\_\_\_  
 Hormat Saya, \_\_\_\_\_

Source: 2022 secondary data

Figure : 4.4. Leave Application Form

Tanggal	Nama Karyawan	Tidak Masuk	Keterlambatan (masuk jam...)	Ijin (dari jam ...-s/d ...)	Keterangan
28-Jan-22	Tri Santika	✓			Cuti
31-Jan-22	Enik Endarti	✓			Cuti
31-Jan-22	Suhardi	✓			Cuti
31-Jan-22	Beatris Arruanlangi	✓			Sakit
02-Feb-22	Fafan Eko Adi	✓			Cuti
02-Feb-22	Yenni Amelia	✓			Cuti Mendadak
02-Feb-22	Beatris Arruanlangi	✓			Sakit
03-Feb-22	Fafan Eko Adi	✓			Cuti
08-Feb-22	Yenni Amelia	✓			Tugas BPJS Ketenagakerjaan
15-Feb-22	Danang Sigit	✓			WFH (+ Covid)
16-Feb-22	Danang Sigit	✓			WFH (+ Covid)
17-Feb-22	Danang Sigit	✓			WFH (+ Covid)
18-Feb-22	Danang Sigit	✓			WFH (+ Covid)
21-Feb-22	Danang Sigit	✓			WFH (+ Covid)
21-Feb-22	Yenni Amelia	✓			Cuti
22-Feb-22	Danang Sigit	✓			WFH (+ Covid)
22-Feb-22	Fafan Eko Adi	✓			Sakit
23-Feb-22	Danang Sigit	✓			WFH (+ Covid)
23-Feb-22	Fafan Eko Adi	✓			Cuti (Sakit)
23-Feb-22	Dani Angga	✓			Sakit
24-Feb-22	Danang Sigit	✓			WFH (+ Covid)
24-Feb-22	Beatris Arruanlangi	✓			Sakit

Tanggal	Nama (Desen)	Tidak Masuk	Keterlambatan (masuk jam...)	Ijin (dari jam ...-s/d ...)	Keterangan
04-Feb-22	Wahyu Utami	✓			Riset Film di Medan
09-Feb-22	Winda Pramesti	✓			Sakit
10-Feb-22	Winda Pramesti	✓			Sakit

**FORM PERMOHONAN IJIN**

Saya Pemohon yang bertanda tangan dibawah ini:

Nama : \_\_\_\_\_  
 Unit Kerja : \_\_\_\_\_

Dengan ini mengajukan permohonan untuk ijin keluar saat jam kerja pada:

Hari, Tanggal : \_\_\_\_\_  
 Jam : \_\_\_\_\_  
 Alasan : \_\_\_\_\_

Demikian permohonan izin yang saya ajukan. Atas perhatiannya Saya sampaikan terima

Pemohon : \_\_\_\_\_  
 Disetujui : \_\_\_\_\_  
 Diketahui : \_\_\_\_\_

Source: 2022 secondary data

Image : 4.5. Permit Application Form

Tanggal	Nama	Tidak Masuk	Keterlambatan (masuk jam...)	Ijin (dari jam ...-s/d ...)	Keterangan
14-Feb-22	Sri Nugroho	✓			WFH (+ Covid)
15-Feb-22	Sri Nugroho	✓			WFH (+ Covid)
16-Feb-22	Sri Nugroho	✓			WFH (+ Covid)
17-Feb-22	Sri Nugroho	✓			WFH (+ Covid)
18-Feb-22	Sri Nugroho	✓			WFH (+ Covid)
19-Feb-22	Sri Nugroho	✓			WFH (+ Covid)
20-Feb-22	Sri Nugroho	✓			WFH (+ Covid)
21-Feb-22	Sri Nugroho	✓			WFH (+ Covid)
22-Feb-22	Sri Nugroho	✓			WFH (+ Covid)
23-Feb-22	Sri Nugroho	✓			WFH (+ Covid)
24-Feb-22	Sri Nugroho	✓			WFH (+ Covid)

Data Jumlah Keterlambatan  
 25 Januari 2021 s/d 24 Februari 2022

No.	Nama	Keterlambatan	Dipemakai Keterlambatan	Jumlah Keterlambatan di Luar Dipemakai
1	Enik Endarti	0	5X	0
2	Suryanto	0	5X	0
3	Fafan Eko Hadi Saputra	1	5X	0
4	Marth Devining Nollanda	2	5X	0
5	Dani Angga Wijayathno	2	5X	0
6	Beatris Arruanlangi	0	5X	0
7	Tri Santika	0	5X	0
8	Imani Almadid	0	5X	0
9	Suhardi	0	5X	0
10	Yenni Amelia Latif	0	5X	0
12	Febr Dwi Setyaningrum	0	5X	0
13	Andi Wijaya Achmad	0	5X	0
14	Rubimono	0	5X	0
15	Tri Wijayanto	0	5X	0
16	Marjuki	0	5X	0
17	Pangkas Winarko	0	5X	0

**Keterangan Warna Pada Presensi**

- Merah: terlambat > mengurangi jumlah dipemakai
- Biru: ijin & sakit > tidak mengurangi jumlah dipemakai, rewards hangus
- Hijau: cuti & tugas > tidak mengurangi jumlah dipemakai, kesempatan rewards ada

Source: 2022 secondary data

Figure : 4.7. Manual Presence Recap

a. Employee Salary Slip

Employee Salary Slip is a detailed breakdown of employee salaries.

**SURAT PENGAJUAN LEMBUR**

Tanggal Pengajuan : \_\_\_\_\_  
 Bidang kerja : \_\_\_\_\_  
 Lembur pada waktu :  h  
 Lembur pada hari/tanggal : \_\_\_\_\_  
 Lembur pada jam : \_\_\_\_\_

Uraian tugas lembur: \_\_\_\_\_

Diajukan oleh: \_\_\_\_\_  
 Disetujui oleh: Ketua Program Studi \_\_\_\_\_  
 Diketahui: Kepala Bidang/Ketua Panitia \_\_\_\_\_

Nama: \_\_\_\_\_

Source: 2022 secondary data

Image : 4.6. Overtime Application Form

e. Manual Presence Recap

Manual attendance recap is the attendance permit or leave of all employees including the calculation of the total number of delays of the entire Yogyakarta Film Academy staff.

**SLIP GAJI**  
**AKADEMI FILM YOGYAKARTA**

Gaji Bulan	:	MEI 2022
Nama	:	Tri Santika, A.Md.
Perincian	:	
Gaji Pokok	:	2,198,956
Tunjangan Jabatan	:	-
Tunjangan Kinerja	:	164,922
Tunj. Perbaikan Penghasilan	:	340,000
Tunjangan Istri/Suami	:	-
Tunjangan Anak	:	-
Kegiatan Tambahan/Reward	:	150,000
Kedinasan	:	-
Lembur	:	-
Tunjangan Kesehatan	:	89,614
Tunjangan Ketenagakerjaan	:	162,201
Jumlah kotor	:	3,105,693
Potongan	:	
Iuran Dana Kesehatan	:	112,018
Iuran Dana Ketenagakerjaan	:	207,008
Keterlambatan	:	-
Angsuran	:	-
Biaya Admin bank	:	-
Jumlah bersih	:	2,786,667

Source: 2022 secondary data

Figure : 4.8. Employee Salary Slip

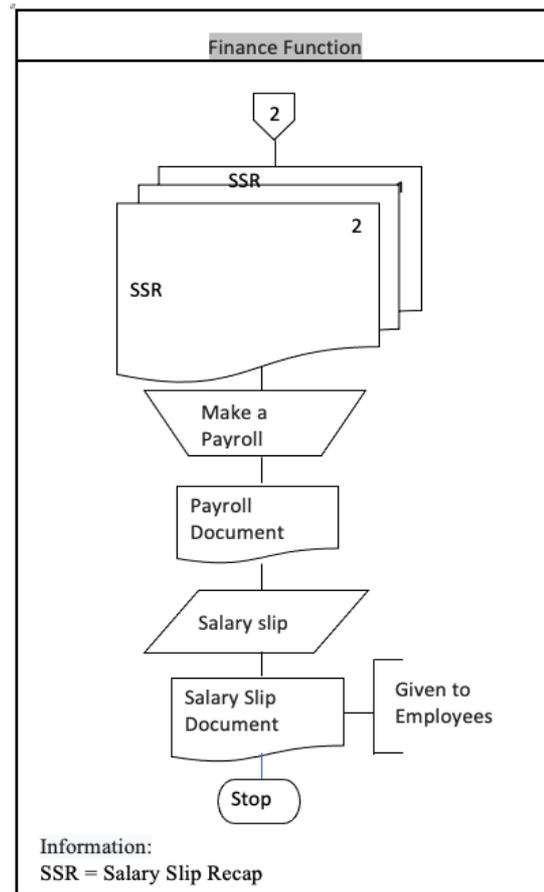
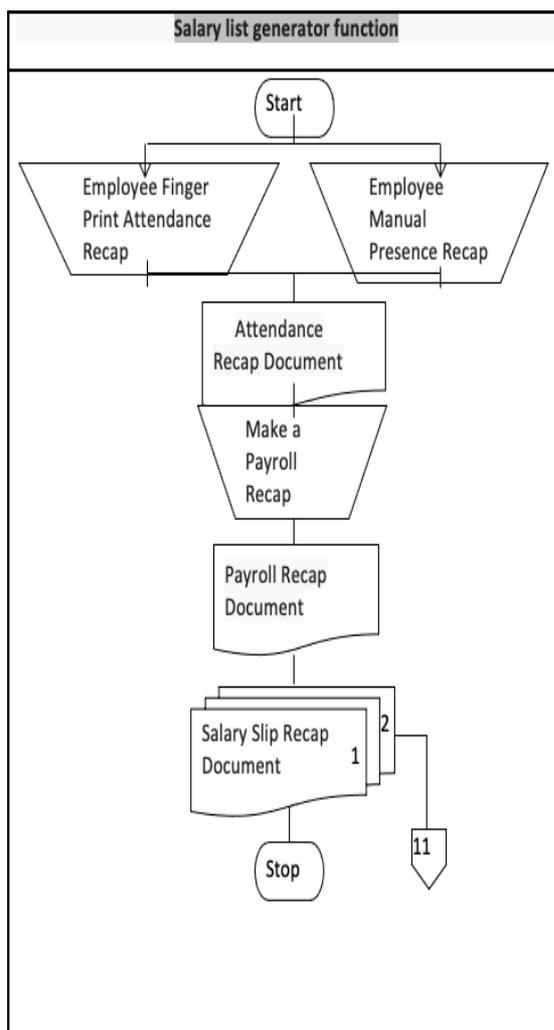
5. Procedures related to the payroll system  
 a. Salary and Wage List Generator Function

Activities in the function of making payroll and wages are recapitulating employee fingerprint attendance, recapitulating employee manual attendance, recapitulating employee salary lists and making employee payslips.

b. Finance Function

Activities in the financial function are checking employee fingerprint attendance recap, checking employee manual attendance, checking employee payroll and checking employee salary slips.

6. Payroll System Flowcart



**CONCLUSION**

Based on the author's observations, the employee payroll accounting system at the Yogyakarta Film Academy is in accordance with the SOP. The system is structured and runs well and smoothly. The payroll process is still very simple. It's just because in calculating attendance is still manual so it takes quite a long time in the reporting process. This can hinder the performance of the finance department.

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