



## Optimizing Payroll Accounting Information System at West Serang Tax Service Office: A Case Study

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*Abstract: This study aims to determine whether the employee payroll accounting information system at the West Serang Pratama Tax Service Office. The research method used is descriptive method. The types of data used are primary data and secondary data. Data collection methods used are observation methods, interview methods, and literature methods. The employee payroll accounting information system at the West Serang Primary Tax Service Office is in accordance with the Standard Operational Procedure issued by the Directorate General of Taxes which is under the auspices of the Ministry of Finance of the Republic of Indonesia as a whole almost in accordance with the Standard Operational Procedure, this shows that the employee payroll accounting information system at The West Serang Pratama Tax Service Office has been implemented properly.*

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## Introduction

Every institution must be well-managed in order to achieve the goals set by the institution or company. This management can be achieved through effective management, by processing the information obtained and needed by the company for decision-making. Good decision-making is based on accurate and reliable information. To fulfill this requirement, an accounting information system is needed, which is one part of the management system (Rohman, 2017).

In general, an accounting information system plays three important roles in an organization, which are: (1) collecting and storing data about the organization, (2) processing data to generate useful information for decision-makers, and (3) organizing internal control procedures to ensure the reliability of the information generated and to safeguard assets (Krismiaji, 2015). Meanwhile, according to Mulyadi (2012), an accounting information system or accounting system is an organization of forms, records, and reports that are coordinated in such a way as to provide the financial information needed by management to facilitate company management.

The definition of an accounting system is the forms, records, procedures, and tools used to process data about the activities of an economic unit with the aim of generating feedback in the form of reports needed by management to monitor its operations and for other stakeholders such as shareholders, creditors, and government agencies to evaluate the results of operations (Baridwan, 2015), citing the definition by Howard F. Steltter. The definition of an accounting information system is the human and capital resources in an organization responsible for (1) preparing financial information and (2) information obtained from collecting and processing various company transactions (Romney, 2005:445).

The establishment of a good accounting information system is one of the key factors in realizing good governance. Within such a system, several requirements must be met when transparency and accountability are the benchmarks. These requirements include ensuring that all significant events in government activities are properly recorded with clear and summarized measures through the accounting process into reports that allow us to see what is inside that space, which is the government entity (Novia, 2015).

Payroll accounting system is a function, organization, forms, records, and reports related to the payment of salaries to employees on a monthly basis, coordinated in such a way as to provide the financial information needed by management to facilitate company management. Payroll accounting system is a function, documents, records, and internal control system used for the purpose of product cost and provision of information for labor cost monitoring (Mulyadi, 2012).

If a company has a good payroll accounting system, it is expected to have healthy practices such as comparing attendance cards with work hour cards before the latter is used as the basis for direct labor distribution, verifying the accuracy and precision of salary and wage lists by the accounting function before making payments, reconciling employee income tax calculations with employee income records, and keeping employee income records by the payroll maker function (Mulyadi, 2012).

A company should have a good payroll system, as the absence of one can result in misconduct or deviations in fulfilling respective responsibilities. To prevent misconduct, tasks or functions should be separated clearly between operational functions, authorization functions, and recording functions. With the elements of internal control over the payroll accounting system, it is expected to produce timely and accurate payroll accounting information, making it easier for management to make decisions and achieve effectiveness and efficiency in employee payroll management (Rohman, 2017).

The payment of salaries to employees should receive primary attention from management. Salary is a reward for the efforts or work performed by employees for a company. Every company has a different system in providing salaries, and the salaries given also vary according to the level of education, position, and length of service. Adequate and fair salary payments will have a positive impact on employee morale, as it serves as compensation for the labor and expertise provided by employees to the company or institution (Mondiani, 2012).

The West Serang Barat Tax Service Office is one of the well-managed agencies. The West Serang Barat Tax Service Office should have a good payroll accounting system to achieve the goals of the agency. With a considerable number of employees, there are increased monthly salary payments. Therefore, the payroll accounting system must be well-managed and receive proper attention.

The purpose of this research is to determine whether the employee payroll accounting information system at the West Serang Barat Tax Service Office complies with the government regulations regarding the payroll of civil servants in Indonesia.

### **Research Method**

According to Romney and Steinbart (2016), an accounting information system is a system that collects, records, stores, and processes data to generate information for decision-makers. This system includes people, procedures, and instructions, data, software, information technology infrastructure, as well as internal controls and security measures.

According to Kieso et al. (2017), an accounting information system is responsible for collecting and processing transactional data and disseminating financial information to relevant stakeholders.

According to Azhar Susanto (2013), an accounting information system can be defined as an integrated collection of physical and non-physical subsystems/components that are interrelated and work harmoniously together to process financial transaction data into financial information.

The definition translated from Bodnar and Hopwood states that an accounting information system is a set of resources and assets, such as people and equipment, designed to transform financial and other data into information. This information is communicated to diverse decision-makers (Bodnar & Hopwood, 2010).

Based on the various explanations that have been outlined earlier, it can be concluded that according to the authors, an accounting information system is a system that includes people and equipment to collect, record, store, and process data to generate information for diverse decision-makers.

The descriptive method used by the authors is expected to obtain data on the payroll accounting information system at the West Serang Primary Tax Service Office as implemented by the agency in real and factual situations in the field. The data collected is intended to be processed and analyzed to identify and address the issues.

The types of data used are primary data and secondary data. The primary data used by the authors are data collected directly by the researcher from the research site (respondents). The primary data consists of the results of direct interviews with the Internship Supervisor who is also an Employee of the General and Internal Compliance Subdivision regarding the payroll accounting information system of the West Serang Primary Tax Service Office, which is organized systematically and based on the objectives of the report. The secondary data used by the authors include: a brief history of the West Serang Primary Tax Service Office, the organizational structure of the West Serang Primary Tax Service Office, the profile of the West Serang Primary Tax Service Office, the official website of the West Serang Primary Tax Service Office, and other relevant data from literature books.

The data sources for this research are from field studies conducted by the authors by conducting direct observations at the research site, the West Serang Primary Tax Service Office, to analyze and obtain the necessary data. In addition, literature studies conducted by the authors involve collecting, reading, studying, and reviewing literature books and other sources such as the official website of the West Serang Primary Tax Service Office and relevant course materials directly or indirectly related to the topic.

The data collection methods used are observation method, interview method, and literature method. The observation method conducted by the author is through direct observation of tangible things or situations related to the accounting information system of Employee Payroll at the West Serang Pratama Tax Service Office to complement and verify the data obtained through interviews. The interview method conducted by the author is by asking questions to the supervisor and other employees about the sales system to obtain the required information, such as the flowchart of Employee Payroll at the West Serang Pratama Tax Service Office. The documentation method conducted by the author is by collecting examples of documents related to the accounting information system of payroll, such as Flowchart of Employee Payroll System, Institution Profile, and others, to complement the needed data.

## **Result and Discussion**

The Tax Inspection Office of Serang was established based on the Decree of the Minister of Finance of the Republic of Indonesia Number: 288/KMK/01/77 dated September 2, 1977. The Tax Inspection Office of Serang was initially a Field Service Office of Level I under the Tax Inspection Office of Bogor. In the reorganization of the Directorate General of Taxes, with the

Decree of the Minister of Finance of the Republic of Indonesia Number: 276/KMK/01/1989 dated March 25, 1989, the name of the office was changed from Tax Inspection Office to Tax Service Office. This was based on the tasks and functions of the Tax Service Office.

The Directorate General of Taxes continues to strive for reforms within the organization to better serve the public in the field of taxation. The demands of modern times with its increasingly modern society drive the Directorate General of Taxes to be more flexible in facing these developments. Therefore, the Directorate General of Taxes is modernizing tax services from the Central Office of the Directorate General of Taxes to the operational units throughout Indonesia.

Based on the Decree of the Director General of Taxes Number KEP-122/PJ/2007 dated August 9, 2007, the Tax Service Office of Serang (KPP Serang) changed its name to Tax Service Office Pratama Serang (KPP Pratama Serang), which is a merger of the Tax Service Office for Land and Building Tax Serang and the Tax Service Office Serang, which merged into one integrated tax service location. Meanwhile, KP-4 Rangkasbitung changed to KP2KP Rangkas Bitung, which is a separate unit office from KPP Pratama Serang and directly reports to the Regional Office of the Directorate General of Taxes in Banten.

Based on PMK No. 210/PMK.01/2017, KPP Pratama Serang underwent office expansion into KPP Pratama Serang Barat with the work area covering the city of Serang, and KPP Pratama Serang Timur with the work area covering Serang Regency. These new units officially commenced operations on October 1, 2018.

The payroll procedure at KPP Serang Barat is done in stages. By no later than the 5th of each month, the General Affairs and Internal Compliance Subdivision receives, examines, and records data related to changes in employee data that serves as the basis for salary payments (such as salary grade increment, promotion, salary slip, disciplinary sanctions, pension decree, etc.), and then forwards it to the Payroll Administrator. The Payroll Administrator records employee data that serves as the basis for salary payments (such as Promotion Decree, Periodic Salary Grade Increment Decree, Salary Slip, etc.) and then calculates the salary using the payroll application (GPP application), prints and signs the List of Employee Data Changes, List of Salary Payments, and prepares Income Tax Article 21 Payment Slip, and then submits it to the Disbursement Treasurer. If there are employees who use official residence, the rental deduction is made by preparing a List of Official Residence Rental Deduction.

The Treasurer of Expenditure examines and signs the List of Salary Payments, Article 21 Income Tax Withholding (SSP PPh Pasal 21), and List of Official Residence Deductions, and submits them to the Payroll Manager. The Payroll Manager prepares and delivers the draft of Absolute Responsibility Statement (Surat Pernyataan Tanggung Jawab Mutlak or SPTJM) and the signed List of Salary Payments to the Budget User (Kuasa Pengguna Anggaran or KPA) or the Commitment Making Officer (Pejabat Pembuat Komitmen or PPK) who has been delegated authority by the KPA for approval. The Budget User signs the List of Salary Payments and Absolute Responsibility Statement (SPTJM) and then submits them to the Payroll Manager. The Payroll Manager forwards the List of Salary Payments to the Commitment Making Officer. The Commitment Making Officer prepares and signs the Payment Request Letter (Surat Permintaan Pembayaran or SPP) based on the approved List of Salary Payments by the KPA and forwards the SPP to the Head of General Affairs and Internal Compliance Section as the Signing Officer for the Payment Order Letter (SPM). The

Signing Officer for the Payment Order Letter examines and signs the SPP, then conducts testing based on the SPP and issues the Salary Payment Order Letter (SPM Gaji) and delivers it to the Payroll Manager. The Payroll Manager organizes the List of Salary Payments along with the Recapitulation and SPTJM, and then submits the List of Salary Payments with Recapitulation, SPTJM, Article 21 Income Tax Withholding (SSP PPh Pasal 21), and Salary Payment Order Letter (SPM Gaji) along with ADK SPM to the Payment Order Letter Delivery Officer. The Payment Order Letter Delivery Officer sends the Salary Payment Order Letter (SPM Gaji), ADK SPM Gaji, and the List of Salary Payments with its attachments to the State Treasury Service Office. The State Treasury Service Office then issues the Disbursement Instruction Letter (Surat Perintah Pencairan Dana or SP2D) to the Operational Bank, which is a working partner of the State Treasury Service Office, to transfer the salaries to the employees' accounts electronically. Once the SP2D has been issued, the SP2D Collection Officer retrieves the SP2D from the State Treasury Service Office and delivers it to the Treasurer of Expenditure. The Treasurer of Expenditure receives and examines the SP2D, records it in the General Cash Book, and then archives it.

The employee payroll accounting information system at the West Serang Primary Tax Service Office is in compliance with the Standard Operational Procedure issued by the Directorate General of Taxes, under the supervision of the Ministry of Finance of the Republic of Indonesia. Overall, the system is aligned with the Standard Operational Procedure, indicating that the accounting information system for employee payroll at the West Serang Primary Tax Service Office has been effectively implemented. The procedures that form the system, related functions, and relevant documents are in accordance with the Standard Operational Procedure, which is based on the Directorate General of Treasury Regulation Number PER-66/PB/2005 dated December 28, 2005, regarding the Mechanism of Implementation of Payment for Budgetary Burden and State Expenditures.

## Conclusion

The employee payroll accounting information system at the West Serang Barat Tax Service Office has been implemented in accordance with the Standard Operating Procedure (SOP) issued by the Directorate General of Taxes under the Ministry of Finance of the Republic of Indonesia. Almost all procedures, functions, and related documents in the SOP derived from the Director General of Treasury Regulation Number PER-66/PB/2005 dated December 28, 2005, regarding the Mechanism for Implementing Payments for Budget Expenses and State Expenditures, have been followed diligently. This indicates that the accounting information system for employee payroll at the West Serang Barat Tax Service Office has been well-implemented.

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