



**IMPROVING THE EFFICIENCY OF PAYROLL AND WAGE PROCESSES IN  
SURABAYA'S CREATIVE INDUSTRIES: COULD MANAGEMENT  
ACCOUNTING INFORMATION SYSTEM DO IT?**

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**ABSTRACT**

The purpose of this study was to analyze and find out about the accounting information system in the process of payroll and wages. In addition, the purpose of this study is also to determine the effect of an effective and efficient payroll and payroll accounting information system, thus facilitating the payroll and remuneration process. The research method used in the research of payroll and wage accounting information systems is to use qualitative descriptive research methods and literature. An Accounting Information System (AIS) is a system designed to collect and display accounting information so that accountants and company executives can make informed decisions. The results of this study indicate that every government agency needs to implement public sector accounting because it can simplify and improve the quality of presenting financial reports.

**Keywords:** Accounting information system (AIS), Good Corporate Governance, Financial Performance

**A. INTRODUCTION**

Increasing technological developments also affect the development of performance in achieving company goals. The increasing technology in carrying out operational activities, of course, must also be supported by the existence of quality human resources or employees to support the achievement of the main goals. The accounting system is formally structured and functions to present information related to company activities. The accounting system that is prepared should be able to provide information that contains the principles and techniques of internal control so that the information produced can be trusted for its accuracy. The accounting system must be able to assist management in controlling the company's operations. The payroll accounting system includes matters related to employee payroll issues, including the classification of the payroll accounting system, related functions, the network of procedures that make up the system and the documents used in the payroll process. The employee payroll accounting system can also minimize fraud or errors that occur within the company either intentionally or unintentionally which can result in losses for the company, in other words the employee payroll accounting system can function as a control in company activities.

The internal control system Pratama, Sakti, & Listiadi, (2022) is a monitoring process that allows management to find out whether the actions taken and what the corrective actions are if the implementation is not in accordance with what was originally set. An internal control system is said to be adequate if by implementing this system all company goals can be achieved. These objectives are securing or maintaining assets owned, checking the accuracy and correctness of accounting data, ensuring efficiency in operations and ensuring that there are no deviations from established policies, thus it can be seen that the internal control system has a very important role for the company. The quality of an effective and efficient accounting information system is very necessary for a hospital, especially in payroll and wage accounting information systems. It is said to be effective when something can be used and useful according to a predetermined basis, while it is said to be efficient when doing something can

minimize or reduce the use of existing costs. All matters related to salaries and wages must be supported by forms, notes or other supporting evidence that are in accordance with generally accepted regulations, or regulations made and applicable within the company. Salaries and wages in the company if prepared and implemented properly and correctly, can increase employee confidence, so that they will think that their salaries and wages are safe, and all other matters related to increasing or decreasing salary. and wages they can know or carry out properly and correctly. (Hidayah et al., 2023)

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In the initial research it was found that the payroll and wages system had not been running effectively and efficiently because sometimes the time for payment of salaries was not in accordance with the existing time procedures. This research aims to identify and evaluate the remuneration and remuneration system which plays an important role in improving hospital services. With a good accounting information system in the payroll and wage system, it is expected to improve employee performance and control cash disbursement activities. An accounting information 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 the management of company data.

To carry out its activities effectively and efficiently, a company requires an information data processing system that supports it. This need will be fulfilled with the existence of an accounting information system. Accounting information systems must be designed and used effectively, because accounting information is the most important part of all information required by management. Accounting information systems in companies can help management parties obtain the right information in making decisions to achieve the company's main goals, including in terms of giving or paying compensation to employees in the form of salaries and wages. The cost of salaries and wages which are quite large can increase the risk of improper use of salaries and wages. (Fibriyanti, 2017)

## **B. LITERATURE REVIEW**

### **Accounting Information System**

This accounting information system Randi, (2018) includes people, procedures and instructions, data, software, information technology infrastructure, and internal controls as well as measures of security measures. An accounting information system is a computer-based information system designed to transform accounting data into information, which includes the transaction processing cycle, information technology users, and information system developers. (Puspitawati and Anggadini, 2011)

According to Turner, Weickgenannt, & Copeland (2017) an accounting information system is something that includes processes, procedures, and systems that capture accounting data from business processes, records accounting data into appropriate records, processes accounting data in detail by classifying, summarizing, and consolidate and report summarized accounting data to internal and external users. Then according to Hall (2011) Accounting

Information System is a sub-system that processes financial and non-financial transactions that directly affect the processing of these financial transactions.

### **Accounting Information System Components**

There are six components of the accounting information system according to Romney & Steinbart, (2015) which are as follows: 1) The users who use the system; 2) Procedures and instructions used to collect, process and store data; 3) Data containing the organization and its business activities; 4) Software used to process data; 5) Information technology infrastructure, which includes computers, peripheral devices, and network communication devices used in processing accounting information systems, and 6) Internal control and security procedures to protect the accounting information system.

### **Function of Accounting Information System**

Important functions formed by the Accounting Information System in an organization include to collect and store data about activities and transactions. Process data into information that can be used in the decision-making process, and Execute proper control of organizational assets. Meanwhile, according to Azhar Susanto (2013: 8) states that the functions of accounting information systems are: Support the company's daily activities, Support the decision-making process, and assist in fulfilling the responsibilities of managing the company. (Paulus, 2016)

Meanwhile, according to Romney & Steinbart, (2015) say that the six components of the accounting information system can enable the accounting information system to fulfill three important business functions, namely as follows: Collect and store data regarding the activities carried out by the organization, resources, and personnel from the organization. In meeting the information needs, both for the needs of external parties and internal parties, the accounting information system must be designed in such a way and as good as possible, so that it can fulfill its function. Likewise, an accounting information system in fulfilling its function must have objectives that can produce useful information. Especially in supporting planning and control. There are three objectives of the accounting information system according to (Mardi, 2011: 4), which are as follows:

1. It is useful to fulfill every obligation in accordance with the authority given to someone (to fulfill obligations relating to stewardship). Company management always refers to management or financial responsibilities in order to clearly organize everything related to the resources owned by the company. In addition, the existence of an accounting information system can help provide information needed by external parties through modern financial reports using and utilizing existing technology. Likewise, the availability of internal reports needed by all levels or the company in the form of corporate management accountability reports.
2. Any information generated is a valuable material for management decision making or the financial department of a company. The information system provides useful information to support every decision taken by the leadership in accordance with predetermined responsibilities.
3. An information system is needed and needed to support the smooth running of something the company's daily operations (to support the day-to-day operations).

### **Benefits of Using Accounting Information Systems**

A well-designed accounting information system can provide benefits and add value to a user or organization by: Improving the quality and reducing costs of the products or services (services) used, Increasing efficiency and effectiveness, Sharing knowledge, Improving the efficiency and effectiveness of its supply chain (supply chains), Improving the internal control

structure, and to increase the organization's ability to make decisions. (Romney & Steinbart, 2015)

The scope of accounting information systems has changed very quickly and drastically. Since the development of computer or digital technology that can process data quickly, precisely and tirelessly, the information that can be produced from accounting has also developed and the users of the accounting information system have also developed. Computers or digital technology Harti, Sakti, Sudarwanto, Pratama, & Habibah, (2022) are the right tools to solve this problem. The role of computers or digital today feels very large and very important if you can really use it properly and current accounting information systems are always associated with the use of computers or digital technology. In addition, now, information systems are not only involved in financial aspects, but also in management aspects which are more emphasized and important. Accounting information systems currently involve not only financial accounting systems, but also managerial accounting systems. So, the Accounting Information System is an accounting system with broader information development by emphasizing information to management without reducing information to outsiders. (Jogiyanto, 2000)

### **Payroll System (Salary) and Remuneration (Wage)**

#### **1. Definition of Payroll and Wages System**

The payroll accounting system according to (Mulyadi, 2016) is a function, document, record, and internal control system that is used for the benefit of the cost of products and the provision of information to monitor labor costs. This payroll and wage accounting system is designed to handle salary and wage calculation transactions for employees and their payments. This system consists of a network of procedures, namely: Attendance recording procedures, Procedures for making payroll, Procedures for distributing salary expenses, Procedures for making evidence of cash out, and procedures for paying salaries (Mulyadi, 2016).

The definition of payroll (salary) is a system that regulates the procedures for giving salaries/wages to all employees in the organization. In addition, salaries and wages are also known as net income, or also known as compensation. While the notion of remuneration (wages) is a right owned by workers or employees received and expressed in the form of money as a form of compensation from employers or employers to workers determined and paid according to an employment agreement, agreement or laws and regulations, including allowances for workers and their families for a job and or service that has been or will be performed. In addition, the notion of a payroll and wage accounting system is a payroll and wage accounting system in a construction service company involving employee, finance and accounting functions. (Priantara 2013)

#### **2. Functions Related to the Payroll and Remuneration Accounting System**

General functions related to the payroll and wage accounting system really need accuracy in choosing the function that will be used later, so that no function has been chosen but the use of this function is less effective and efficient, so that this function will interfere with its application. However, this function can be replaced with other functions. (Mulyadi, 2016)

#### **3. Accounting Records Used in the Payroll and Wages System**

The accounting records used in the payroll and remuneration system must be properly made and stored securely, because these records is real evidence of every transaction related to payroll and wages within the company, and can also prevent the company from losses or fraud that could have occurred. (Mulyadi 2016)

## **C. RESEARCH METHODS**

The model of the research method used is descriptive analysis with a qualitative approach which aims to describe and describe the existing information. The descriptive method is a research with qualitative data which is then processed and analyzed to draw conclusions. Sources and types of data used in this study are secondary data. Secondary data Arifin, Pratama, & Utomo, (2023) is a source of research data, which is obtained through intermediary media or other people, or indirectly in the form of books, notes, existing evidence, or archives that have been published or not published in general. The analytical method used is an interactive analytical method, with an interactive model analysis developed by Purba, (2018) , which consists of 3 components of analysis namely:

1. Data reduction, namely the process of selecting, focusing, simplifying and transforming raw data in the field. It aims to sharpen, classify, sort and organize data.
2. Presentation of data, namely the process of compiling complex information into a systematic form and giving the possibility of drawing conclusions and making decisions. The most common form used is in the form of descriptive text.
3. Drawing conclusions/verification, is the end of analysis activities in the form of drawing conclusions by reviewing the data obtained in the field so that the data is valid.

Evaluation characteristics according to William N. Dunn (2003) as follows: 1) Value Focus. Evaluation is different from monitoring, focused on assessing the need or value of a policy or program; 2) Value Fact Interdependence; 3) Present and Past Orientation; 4) Value Quality. (Arifin et al., 2023)

While the descriptive method according to Sugiyono is: "A method used to describe or analyze a research result but not used to make broader conclusions". In addition, Sugiono also argued that a qualitative approach as a research method based on postpositivism philosophy, is used to examine the conditions of natural objects, where the researcher is the key instrument, data collection techniques are triangulation, data analysis is inductive or qualitative, and qualitative research results emphasize meaning rather than generalization. This study interprets and describes the data concerned with the current situation and then compares it with the regulations that have been set. (Pabowo & Eldon, 2018)

#### **D. RESEARCH RESULTS AND DISCUSSION**

##### **Analysis of Payroll Implementation for Permanent Employees and Daily Employees**

Permanent and contract employees keep daily attendance but only to find out the level of attendance of the employee concerned. It is better if the employee attendance list is still used as a reference for determining the amount of salary received. Even though the salaries of permanent employees and contract employees have been determined by the company, it is better if the absence recap is still carried out and used as the basis for determining the amount of salary given if the employee attendance rate does not meet the standards. So that if the employee concerned is absent or absent exceeds the number of days off allowed by the company, it will affect the amount of salary given by calculating the salary based on the attendance list of the employee concerned. (Anggraini & Arifin, 2023)

However, being absent by using a check clock system is prone to fraud, namely entrusted absences, where employees can ask other co-employees to be absent first if they are late or unable to attend. The weakness of the implementation of daily employee payroll is that the accounting department does not perform the attendance list recapitulation, not the financial administration division. Where the accounting department is also responsible for recapitulating the attendance list. Salary for employees is based on the ability of an institution as a standard of basic salary, then added by position allowances, transport allowances, meal allowances, and attendance premiums, then reduced by salary deductions such as employee salary debts.

### **Analysis of Functions-Related Functions in the Payroll and Wages Accounting Information System.**

Functions related to the payroll accounting information system at PT. Popular Medika Facilities are:

1. Accounting Section The accounting section is tasked with making a recap of employee attendance lists, employee payrolls, payslips, payroll receipts, proof of cash out, and is responsible for recording payroll transactions in general journals and ledgers.
2. Director Director is authorized in the process of paying employees' basic salaries. Make transfers of basic salary, position allowances, transport allowances, meal allowances, and attendance premiums to each employee's account and transfer monthly income payment fees to the account of the Accounting Department via E-banking (Electronic Banking).
3. Staffing Function. This function is already working fine, but still it is necessary to develop human resource capabilities for those in charge of managing Payroll and Payroll Accounting Information System data.
4. Timekeeper Function The existing timekeeper has been carried out properly, because it has used a finger print system, which is done by placing a finger or fingerprint as a sign of employee attendance. This finger print system is very useful and beneficial because it can prevent fraud in attendance, such as the safekeeping of employee signatures, where the employee is actually not present but is registered as present having a sign that the employee is present, fraud such as this must be reduced.
5. Payroll and Wages Maker Function, is responsible for making payroll and wages lists that contain the gross income that is due and various deductions that are borne by each employee during the salary and wages payment period.
6. Accounting Function, The function of the accounting process can also be the basis for tax calculations and for determining company management policies. The accounting function that handles the payroll and wage accounting system includes accounts payable, cost cards, and journal sections. The explanation is:
  - a. Debt Section: This section holds the function of debt registrar which in the payroll and wages accounting system is responsible for processing the payment of salaries and wages as stated in the payroll and wages register. This section issues cash-out receipts that authorize the payroll function to pay salaries and wages to employees as stated in the payroll register.
  - b. Cost Card Section: This section holds the cost accounting function which in the payroll and wage accounting system is responsible for recording the distribution of costs into the product cost card and cost card based on the recap of payroll and wages lists and work hour cards (for factory direct labor).
  - c. Journal Section: This section holds the function of a journal recorder who is responsible for recording salaries and wages in the general journal.
7. Finance Function, the financial function in this company is closely related to the funding of the company itself. Or in other words, the purpose of this financial management is to maximize or provide added value to assets owned by the company. This function is responsible for filling out checks for payment of salaries and wages and cashing these checks to the bank. The cash debt is then put into the salary and wages envelope for each employee, to be further distributed to the employees who are entitled.

Alternatives to reduce weaknesses in the functions involved in the payroll accounting information system include:

1. There is a special section such as the payroll register function (accounting section) which is responsible for making a payroll list containing the basic salary and benefits given to employees and deductions that are borne by employees every month. The payroll is managed by the payroll generator function for making a payroll that will be submitted to

the cashier, for payment of employee salaries.

2. In addition, there must be a timekeeper function (personnel section) who is responsible for making a recap of employee attendance lists and organizing time attendance for all employees of PT. Popular Medika. A good internal control system requires that the function of recording employee time attendance should not be carried out by the operations function or by the payroll register function.

### **Analysis of Documents - Documents Used in Payroll and Payroll Accounting Information Systems.**

For the salary system, the documents used in the salary system are effective and efficient, because the salary system documents that generally have to be used are complete. For the wage system, namely the documents used in wages are not yet effective, because contract employees who receive wages in hospitals are rare, so these documents are rarely used and usually use documents or manual methods that are simpler.

#### **1. Attendance List of Employees**

The data obtained from this attendance system includes the hours of arrival and departure of existing employees. From this absence, it can also be known the cause of an employee's absence, whether he is sick or on leave due to a reason. The existence of this data will make it easier for business owners to calculate the amount of salary earned by each employee. Some business owners have implemented a sophisticated technology-based attendance system, employee overtime hours can also be done automatically automatically recorded. That way the value of overtime pay will also be immediately entered during the salary calculation process at the end of the month. (Arifin, Zaman, Anisa, & Utomo, 2022)

#### **2. Recap of Employee Attendance List**

The report also contains information about employee attendance and departure times including tardiness. In general, this report will usually record some data related to employee attendance such as: a) Employee leave or permission data; b) Employee data coming and going (clock in or clock out); c) Record employee data arriving late; d) In the case of an online system, there will be features to support remote working.

Then there are many benefits from using this report, as well as several types of attendance that are commonly used in companies. Reports also help companies to keep employees engaged by continuously increasing productivity. Companies need to know which employees are working, when they are working and when they usually take their annual leave. Because in reality, absenteeism has a big impact on company costs when compared to employee benefits.

#### **3. Employee Payroll**

The function of providing salary reports from employers to employees is as transparent information as well as written evidence if one day a different perception arises between employers and employees regarding the rights of employees who have not been paid and have been paid. This written evidence is considered authentic evidence to show that the employee's right to wages has been fulfilled by the employer.

#### **4. Salary Slips**

Salary slip is proof of payment of wages. This document is prepared together with payroll, so the date shown on the payslip is also the date the wages are paid directly or through a bank. By submitting a salary slip, the company has fulfilled the most basic employee rights, namely paying wages. Employee salary reports or often also called salary slips are authentic evidence and official information on salary payments from employers to employees. This wage report usually contains details of income as well as deductions from the company. So that employees can know transparently the net income they receive.

5. Supporting Documents for Changes in Salary and Wages

This document is generally issued by the staffing function in the form of a letter decisions related to employees.

6. Time Attendance Card

The document is used by the timekeeper function to record the attendance hours of each employee in the company. This time attendance record can be in the form of an ordinary attendance list or in the form of an attendance card filled with a time recording machine.

7. Business Hours Card

This document is used to record the time consumed by factory direct labor to work on certain orders. This document is filled out by the foreman and submitted to the payroll function for the direct distribution of wage costs to each type of product

8. Proof of Cash Out

This document is an order for spending money made by the finance function/department based on information in the payroll register and wages received from the payroll register maker function.

All of these documents must be prepared so that the payroll and wage information system process is carried out effectively and efficiently.

#### **Network Analysis Procedure Used**

In the salary system, Pratama et al., (2022) the existing network of salary system procedures has been running effectively but not yet efficient, because it is better if the procedures for documenting salary lists, salary recaps and salary receipts are carried out by only one department, so that existing data can be quickly processed and processed. In the wage system, the procedure network for the wage system has been made effectively and efficiently, but the implementation is still not in accordance with the procedures that have been made. Payment of employee benefits and transfer of basic salary to each employee's account is carried out by the cashier and recapitulation of employee attendance lists is carried out by the personnel department. The procedure for recording employee attendance still has weaknesses, namely supervision of filling out employee attendance lists and recapitulation of employee attendance lists is still carried out by the accounting department. (Fibriyanti, 2017)

#### **Analysis of Accounting Records Used**

The accounting records of a company must be adjusted to the document documents and networks that exist within the company. Can consist of general journals and ledgers that are made to record transactions related to the provision of employee salaries. Accounting records used in payroll and wage systems include: 1) General Journal: General journal is used to record the distribution of labor costs in each department in the company; 2) Product Cost Card: This record is used to record direct labor wages issued for certain orders; 3) Cost Card: This record is used to record indirect labor costs and non-production labor costs for each department in the company. The source of information for recording on this fee card is the memorial slip; 4) Employee Income Card: A record of income and various deductions received by each employee. The information on the employee's income card is used as the basis for calculating income tax article 21. The employee's income card is also used for receipt of employee salaries and wages by signing the card by the employee concerned.

#### **Analysis of Internal Control Effectiveness in the Payroll and Wages Accounting Information System**

1. Organizational Structure: In a good control system, the function of making payroll must be separate from the function of keeping track of time, as well as the function of finance and



payroll, which must be separated so as not to result in fraud. Therefore, the researcher proposes adding a financial admin sub-section in charge of managing finances, and keeping track of time.

2. Authorization and Recording System: With the existence of documents - documents in the payroll accounting information system that are used as important evidence relating to employee payroll procedures.
3. The accuracy and correctness of the calculation of the payroll is recalculated for accuracy by the Accounting Department before making payroll payments to employees.
4. Payment of the basic salary of employees is made by transferring salary money to each employee's account by the Director.
5. Payslips are made in duplicate. The first sheet is kept by the Accounting Section for the second sheet to be given to each employee. It is necessary to re-check the calculation of salaries or income per month by the Accounting Department before being paid to each employee because the accounting department is responsible for making employee monthly payroll.

## **E. CONCLUSIONS AND SUGGESTIONS**

### **Conclusion**

1. The Payroll and Payroll Accounting Information System implemented and implemented in the company must contain functions, documents, network procedures used and accounting records used related to the payroll and wages system in accordance with the functions, documents, network procedures and accounting records needed.
2. To avoid fraud, one must avoid overlapping duties in the financial administration section and carry out a clear separation of functions between superiors and subordinates as well as a good division of tasks and responsibilities for each employee.
3. The internal control system is a monitoring process that allows management to find out whether the actions taken and what the corrective actions are if the implementation is not in accordance with what was originally set. An internal control system is said to be adequate if by implementing this system all company goals can be achieved.

### **Suggestion**

1. It is better if the company conducts continuous training for human resources who process data about salaries and wages, so that the data about salaries and wages can be processed properly, and produce a more effective and efficient payroll and wage accounting information system.
2. The procedure network used related to the salary system should be more efficient in its use, so that the resulting data is more precise and can be processed quickly, without the need to send data to other procedure networks which will take a lot of time.
3. In the payroll accounting information system, there should be a clear separation of duties and authority so that dual functions can be minimized and can improve the company's internal control. The documents used in the employee payroll and wage accounting system should receive authorization from the responsible department in order to prevent fraud.
4. To make it easier for management to supervise the company's operations, a special section is needed that handles company internal control issues, because in this section there is a special section that oversees the company's finance, personnel, and operational departments.

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