

# Design Payroll Accounting Information System Using Microsoft Access Systems

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**Abstract:** This study aims to analyze the payroll systems and procedures applied and to design a payroll accounting information system on CV. Jewel of Asia Jember. The design of this payroll accounting information system uses the system development life cycle design method which has several stages, namely the stages of system analysis, conceptual design, physical design, implementation and conversion, operation and maintenance. Based on the findings of the payroll system in CV. Permata Asia Jember still uses a manual system and inaccurate salary calculations. thus causing the payroll system to be complicated. CV. Permata Asia Jember uses attendance card documents, employee payrolls, salary recaps and salary envelopes that still use a manual system, a function that runs on the CV. Permata Asia is an administrative and financial function. The author's contribution raises the topic of designing a payroll accounting information system using the Microsoft Access application. This can increase the efficiency and effectiveness of employee performance and make payroll reports more accurate so that fraud occurs nor will it happen to CV. Jewel of Asia Jember. Apart from that, with the development of a payroll application system using Microsoft Access, inputting data is even easier and faster.

**Keywords:** payroll accounting information system design; Microsoft Access. employee payroll system analysis procedures

## INTRODUCTION

Information technology in the modernization era is currently developing very rapidly, so that it has a significant impact on companies, especially in the field of accounting. The development of information technology increases the importance of implementing accounting information systems in company operations to support decision making and control company operational activities [1].

One type of information system is a payroll information system that is needed for corporate entities to be able to manage employee salary payments easily and accurately. In addition, this system acts as a control in the company's operational activities. So that it can minimize the occurrence of fraud in the company [2].

Payroll accounting system is managed to handle salary calculations and salary payments paid every month permanently. (Mulyadi, 2016) Salary is a reward given by the company to each employee in order to increase motivation to work for each employee. The payroll itself has a managerial position in the company. Based on the explanation above it can be concluded that the payroll accounting information system is an accounting information system that can be applied in handling the payroll process flow from beginning to end and can produce a payroll report by providing complete information on employee net salary [3].

CV. Permata Asia Jember is a company engaged in printing distributor and general trading based in Malang and has opened a branch in Jember. This company is supported by high-tech machines that are capable of producing the best quality with a fast printing process and affordable prices. This company is supported by employees who are reliable in operating printing machines and packing exam manuscripts and books with a fast, neat and timely process. This CV has 30 employees who are divided into several sections, namely permanent employees with salaries of around Rp. 1,000,000 to Rp. 1,500,000 per division of administration, head of warehouse and marketing finance. For non-permanent employees or freelance daily workers with salaries based on the number of hours worked, which ranges from Rp. 4,000 to Rp. 5,000. division of production and drivers.

Based on preliminary interviews with the informant Mrs. Novita Ayu as the owner of the CV. Permata Asia Jember is known for research phenomena as follows:

"So this is how Ma'am Nabila payroll at CV. Permata Asia Jember is still fairly simple, using a handwritten manual system, just writing it down in a book. For the problems you asked about, the problem is that there

are frequent miscalculations and recording employee salaries, so when we are at the end of the month, you have to pay the employee's salary. It's not on time, sis, because we have to crosscheck and recalculate employee salary recaps one by one. In addition, this salary notebook is sometimes damaged and lost, which in the end we have to rewrite employee salary data reports” (Results of interview, March 6, 2023).

Therefore, managing the payroll system using the manual method causes implementation to be more complicated and has weaknesses at a time that is less efficient in inputting salary data. according to research(Sanosra et al., 2022) the role of leadership is very affect the implementation of knowledge sharing in organizational life. Therefore leadership is necessary pay attention to the activities that exist in the knowledge sharing so that employees can focus more deeply support performance improvement. Another disadvantage is the vulnerability (Human Error) due to discrepancies in calculating salaries resulting in inaccurate reports. For this reason, a payroll accounting information system based on a computerized system is needed to facilitate work and overcome recording errors using the manual method. One of the software that can be used in designing a payroll accounting system is Microsoft Access.

Microsoft Access is an output application program that functions as a database manager aimed at lower middle companies. The microsoft access application has the advantage of being easy to operate, cheap, save time, and data security. The Microsoft Access application is the default application of the Microsoft Office Office that is most widely used in Indonesia today. But Microsoft Access also has weaknesses such as oriented to local users and only small and medium networks scales, and Microsoft Access does not have the ability to manage databases in a structured manner and carry out various operations according to user needs. To make it easier for users to run the Microsoft Access program, also provides a wizard facility that can be used by the usser when experiencing difficulties in starting to create a database [4]

1. Tables, in creating tables in Microsoft Access can select three facilities that are tailed, namely using Design View, Wizard, and input salary data.
2. Query in the form of table data that functions as a medium for embezzlement of data in the table
3. Form functions as a media user friendly, interface with a database. In this case the form is also a window used to input the database.
4. Report has a function as a medium for making reports for information users in the database.

Even though Microsoft Access has several weaknesses, for businesses that are still at the small and medium level, such as CVs, this application is still quite good and very helpful for use in payroll activities. For this reason, the writer is interested in making "Payroll Accounting Information System Design Using Microsoft Access Applications on CV. Jewel of Asia Jember". By using payroll data for 2022 in this final project.

## METHOD

In designing the payroll system design on the CV. Permata Asia Jember uses the systems development life cycle design method. SDLC is a five-step process used to design and implement new systems [5]. The following stages are used in the system development life cycle :

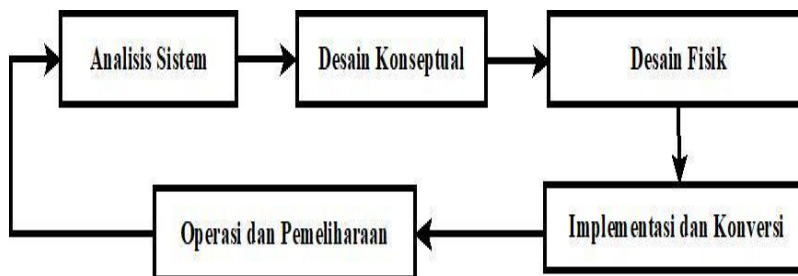


Figure 1 System Development Process  
Source: Romney & Steinbart (2016)

### System analysis

System analysis is the initial stage of the system development life cycle. System analysis is needed in the development and modification of the system. At this stage, conduct an initial investigation through pre-research regarding existing system development activities. After that, carry out a system survey stage that aims to obtain information at this system survey stage. After that conduct interviews and analyze the documents used, payroll procedures, availability of hardware, software, and human resources. After

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conducting a system survey then determine the information needs and new system requirements in writing that will be made. So, it can explain the system problems that occur at this time. The systems needed are such as attendance data, department data, salary data, and employee data. In the analysis of this system using Microsoft Access software as a CV payroll system design. Jewel of Asia Jember.

a. Preliminary investigation

Preliminary investigation is an initial investigation to determine the proposed new system that is needed by the company and is suitable for use [5].

b. System survey

The system survey aims to gain an understanding of procedures, payroll flows, availability of hardware, software, and human resources, in addition to developing cooperative relationships with users, and building support for payroll accounting information systems [5]. The following data collection methods:

1. System documentation is a documentation technique for collecting data on questionnaires, notes, interviews, memos, and documents.
2. The physical model is a function that regulates the running system by explaining the computer process document and the equipment used.
3. The system survey report is a report that summarizes the system activities that occurred during the system survey, including all relevant documentation.

4. Information needs and system requirements

After system development is deemed feasible, the company identifies the information needs of users and prepares documentation of system requirements [5].

5. System analysis report

The system analysis report is a report containing the contents of a summary of system analysis and documentation of findings regarding system analysis activities [5].

### Conceptual design

Conceptual design is the second step of SDLC. After the identification stage of system analysis. Then identify and evaluate design alternatives to be made, so that it can easily develop detailed system specifications to be used. In the identification and evaluation stage, this system has several stages by carrying out various considerations through the output system frequency of monthly reports, input system frequency and transaction process flow. After the system identification and evaluation stages are completed, the designer specifies the physical design design.

1. Evaluate design alternatives

Evaluation of design alternatives is the initial stage in conceptual design by providing an initial description to meet user needs, so that it can easily meet company goals regarding the designed system [5].

2. Prepare design specifications and reports

Preparing design specifications and reports is one of the conceptual design specifications required for a system specification of system output, data storage, input, processing procedures, and operations [5]. The following elements of an alternative design are selected:

- a. Output is a result designed to meet the information needs of users with output specifications that have been prepared in advance.
- b. Data storage is a decision in terms of data storage including data elements that must be stored to produce payroll reports properly, as well as how data must be stored, and what type of database file is used by the system.
- c. Input is an input design consideration that includes payroll data, location and number of employees, and how to collect data.
- d. Processing and operating procedures are design considerations of the system that processes input and stored data to generate payroll reports, and in what order these processes should be executed.
- e. Conceptual system design report

The conceptual system design report has a function to guide payroll activities, and assist administration and finance in conducting briefings by assessing the feasibility of the system [5].

## **Physical design**

At the physical design stage focusing on input design, and output of the payroll design system requires detailed specifications through output design in the form of reports, input design in the form of inputting salary data, user interface design, platform design, data-based design, control design, and documentation that will be used in test and convert software. After obtaining information through the observation and interview stages, then proceed with designing a CV payroll system. Jewel of Asia Jember.

### **a. output design**

The output design is a document that determines the format of the content, document appearance and reporting time. Design outputs in the form of reports and document designs include attendance data reports, departmental data, salary data, and employee data [5]. Scheduled reports are reports that have been prepared regularly, with predetermined content and format.

1. A special purpose analysis report is a report that has no format, usually this report is prepared in response to a request by management.
2. Exception reports are reports with previously classified content and format, which have been prepared only in response to abnormal conditions.
3. Request report is a report with previously classified content and format, and is prepared only at the request of management.

### **b. File and database design**

File design is a stage in managing storage space, managing file access and ensuring the integrity and security of the stored database. The design file also designs database relations, and manages the operating system database. So that it has a goal of creating a structure that is effective, safe, and easy to use in accessing data. The design of the database file is determined through the specification capacity which has a field size of 255 and a data type of short text [5].

### **c. Input design**

Stated that input design is the stage of designing a payroll accounting information system, input design has principles namely completeness, accuracy, timeliness, consistency, easy of use, flexibility, and control system. In addition, the input design has considerations about the type of data that will be used as material for inputting database methods, including media, source, format, type, volume, personnel, frequency, cost and system error repair. The input design includes attendance data, departmental data, salary data, and employee data [5].

### **d. Form design**

Form design is an approach that designs payroll accounting information system forms using Microsoft Access with the aim that these forms can be used easily and effectively in inputting employee data [5].

### **e. Computer screen design**

Computer screen design is a stage in designing between users that aims for users to easily access data, computer screen designs are also designed using the add document menu, save documents, delete documents and print out documents [5].

### **f. Program design**

Program design is a stage in designing Microsoft Access software which has the goal that the program can run easily, effectively and efficiently [5].

1. Determine user needs
2. Create and document a development plan
4. Create program instructions
5. Meet the test program
6. Documenting the program
7. Train program users
8. Installing the system
9. Using and modifying the system

### **g. Procedure and control design**

The physical system design report is a summary of procedures and controls so that they can be used in the program implementation phase [5].

## **Implementation and conversion**

Program implementation and conversion entered the system testing phase involving each division. With implementation and conversion, it requires training of employees in finance and administration in testing the new system. As well as changing the old system to the new system. In addition, supporting

documents are also needed to be used, namely attendance data, department data, salary data, and employee data. In testing the financial system, administration and owners do not need to install software because this software is default software from Microsoft.

a. Implementation planning and site preparation

An implementation plan is a written plan that provides the results of a new system that will be implemented and running well [5].

b. Select and train personnel

Selecting and training company personnel transfer employees from old companies to new companies as a cheap alternative, because these employees already understand the company's business and operating systems [5].

c. Complete documentation

At the documentation stage, the company prepares documents to be used in the new system, such as output documents, input documents, program flowcharts, test results, and user acceptance forms. Apart from that, it also requires a system operating schedule document, as well as providing direction to employees in order to be able to operate the Microsoft Access application [5].

1. The development document is a document that describes the new accounting information system. This document includes system descriptions, layout copies of outputs, inputs, as well as files and databases, program flow charts, test results, and user acceptance forms.
2. Operations document is a document included in the operational schedule for files and databases to be accessed, as well as requirements for equipment, security, and storage of new file systems.
3. User documentation at the user document stage teaches users to operate the accounting information system. This action is a manual procedure.

d. Test the system

At this stage the company tests the Microsoft Access system that has been made by carrying out various considerations, namely the data processing testing stage, as well as computer exams [5].

1. Walk Through is a step-by-step review of program logic or procedures to find errors in the system.
2. Data processing test is a valid transaction process and has errors to determine the program operates as designed and valid transactions are handled properly and errors can be detected and dealt with appropriately.
3. Acceptance test is a stage in testing a new computer-based system that uses a number of real transactions to determine if the criteria developed by the user are met.

e. System conversion

Conversion is the stage of the process of changing from the old manual system to the new computer-based system by stopping the old system. At this stage the company uses direct conversion [5].

1. Direct conversion is a change from the old manual system to a new computer-based system by stopping the old accounting information system when the new one is about to be introduced.
2. Parallel conversion is a change from the old manual system to a new computer-based system by operating both systems simultaneously until the company is sure that the new system can function properly and correctly.
3. Gradual conversion is a change from the old manual system to a new computer-based system by replacing the old elements with new elements gradually until the old system as a whole is replaced.
4. Pilot conversion is a change from the old manual system to a new computer-based system by implementing the system in one location, using it until all problems are resolved, and then implementing it in the company's

## Operation and maintenance

Operation and maintenance are stages in perfecting the post-implementation and conversion system, so that the system that has been created can be operated easily. So that the system can be maintained properly by the company [5].

a. Post implementation review

Post-implementation review is the result of a review that is made after the new computer-based system has been operational for a short period of time. In order to ensure that the new computer-based system has met the planned goals, identify the adequacy of the system standards, and evaluate the results of system control [5].

b. Post implementation review report

The post-implementation review report is an analysis report of a system that has just been submitted, to determine whether the system is achieving the desired objectives and is being completed within budget [5].

### RESULTS AND DISCUSSION

1. The login display is the initial display for logging into the main menu and functions as a security for the payroll system

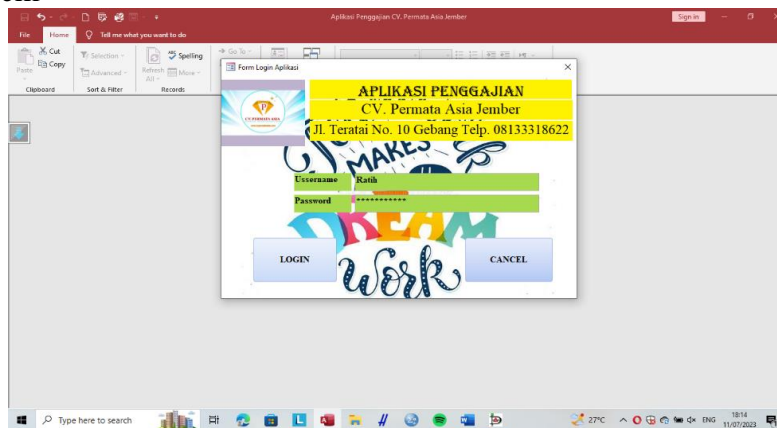


Figure 2 Login system display

2. The main menu display has a function to display the program selection menu



Figure 3 menu utama display

3. The attendance data input display has the function of inputting each employee's attendance data and generating attendance reports

id	Np Karyawan (Nama)	Hari Kerja	Datang	Pulang	Keterangan	Jumlah Jam Kerja
Absen-001	100001 (Dwi)	13/07/2022	08:00:00	16:00:00	Masuk	08:00:00
Absen-002	100001 (Dwi)	14/07/2022	08:00:00	16:00:00	Masuk	08:00:00
Absen-003	100001 (Dwi)	18/07/2022	08:00:00	16:00:00	Masuk	08:00:00
Absen-004	100001 (Dwi)	19/07/2022	08:00:00	16:00:00	Masuk	08:00:00
Absen-005	100001 (Dwi)	20/07/2022	08:00:00	15:00:00	Masuk	07:00:00
Absen-006	100001 (Dwi)	21/07/2022	08:00:00	15:00:00	Masuk	07:00:00
Absen-007	100001 (Dwi)	22/07/2022	08:00:00	15:00:00	Masuk	07:00:00
Absen-008	100001 (Dwi)	25/07/2022	08:00:00	15:00:00	Masuk	07:00:00
Absen-009	100001 (Dwi)	26/07/2022	08:00:00	16:00:00	Masuk	08:00:00
Absen-010	100001 (Dwi)	27/07/2022	08:00:00	16:00:00	Masuk	08:00:00
Absen-011	100001 (Dwi)	28/07/2022	08:00:00	15:00:00	Masuk	07:00:00
Absen-012	100001 (Dwi)	29/07/2022	08:00:00	15:00:00	Masuk	07:00:00
Absen-013	100001 (Dwi)	01/08/2022	07:00:00	16:00:00	Masuk	09:00:00
Absen-014	100001 (Dwi)	02/08/2022	08:00:00	16:00:00	Masuk	08:00:00
Absen-015	100001 (Dwi)	03/08/2022	08:00:00	16:00:00	Masuk	08:00:00

Figure 4 attendance display

4. The department view has a function to input CV data departments. Permata Asia Jember and produce departmental reports



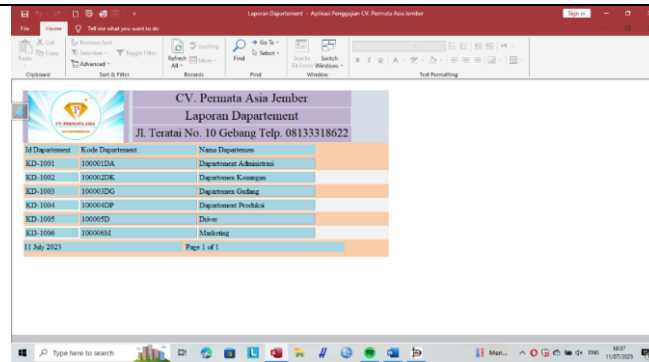


Figure 5 departments display

5. The employee data display has a function to input CV employee data. Permata Asia Jember and generate employee data reports.

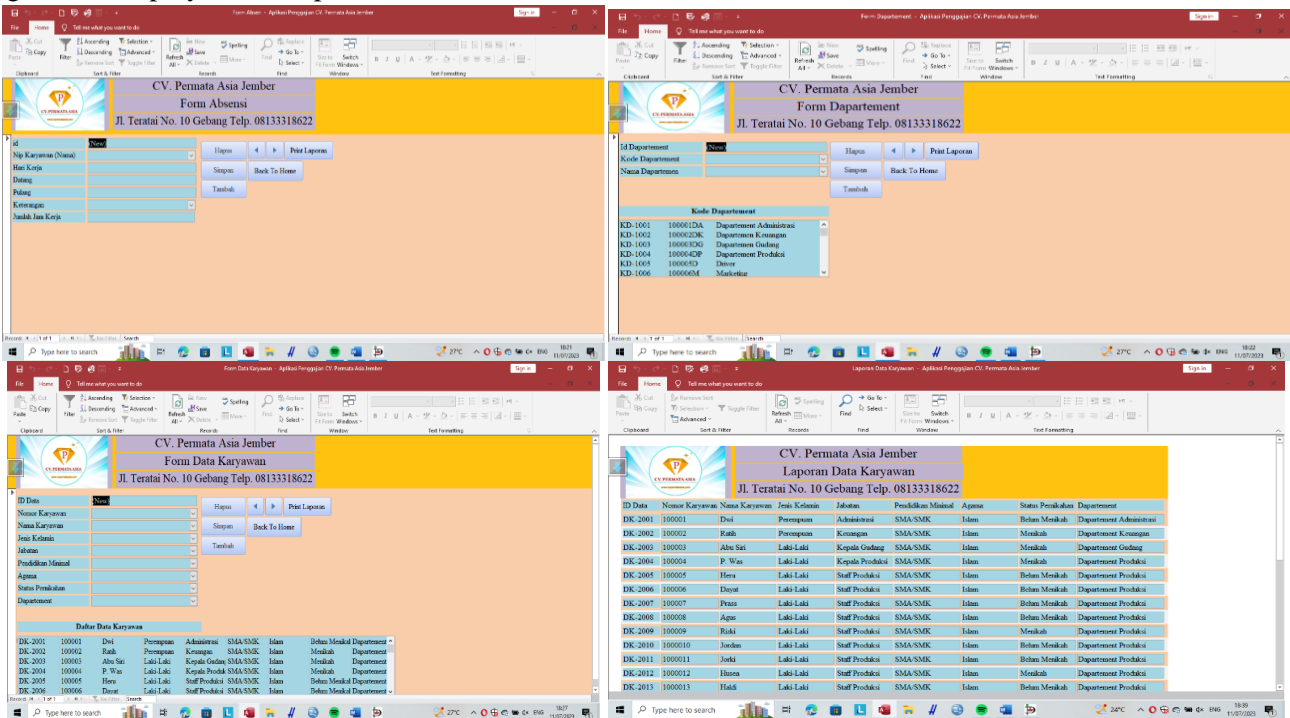


Figure 6 employee data display

6. The employee salary display has a function to input salary data for each employee and generate salary reports and employee payslips

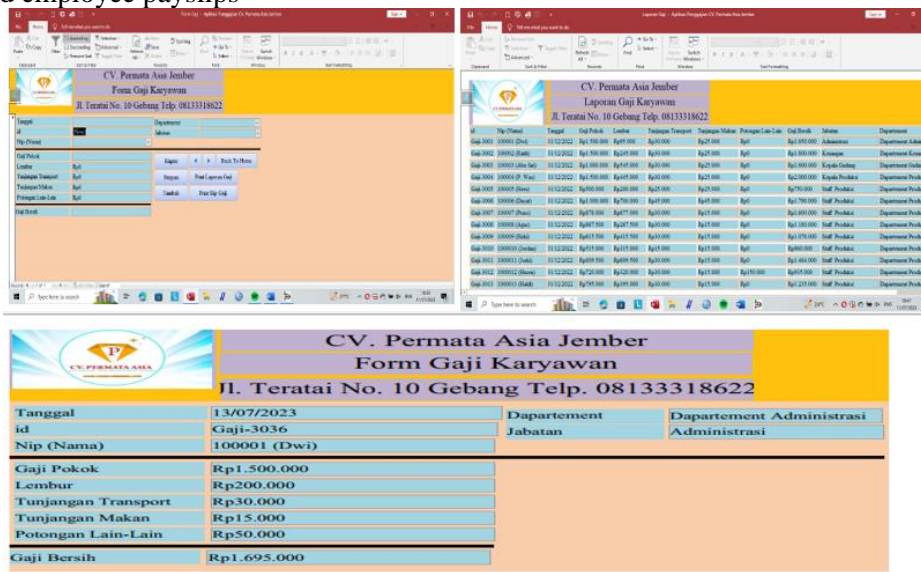


Figure 7 employee salary display

**Normalization**

Normalization is a stage in grouping data components to obtain structured databases so as to form tables that indicate a good relationship entity to create the efficiency of storage space. The following is the normalization of the design of the payroll system that occurs in CV. Permata Asia Jember

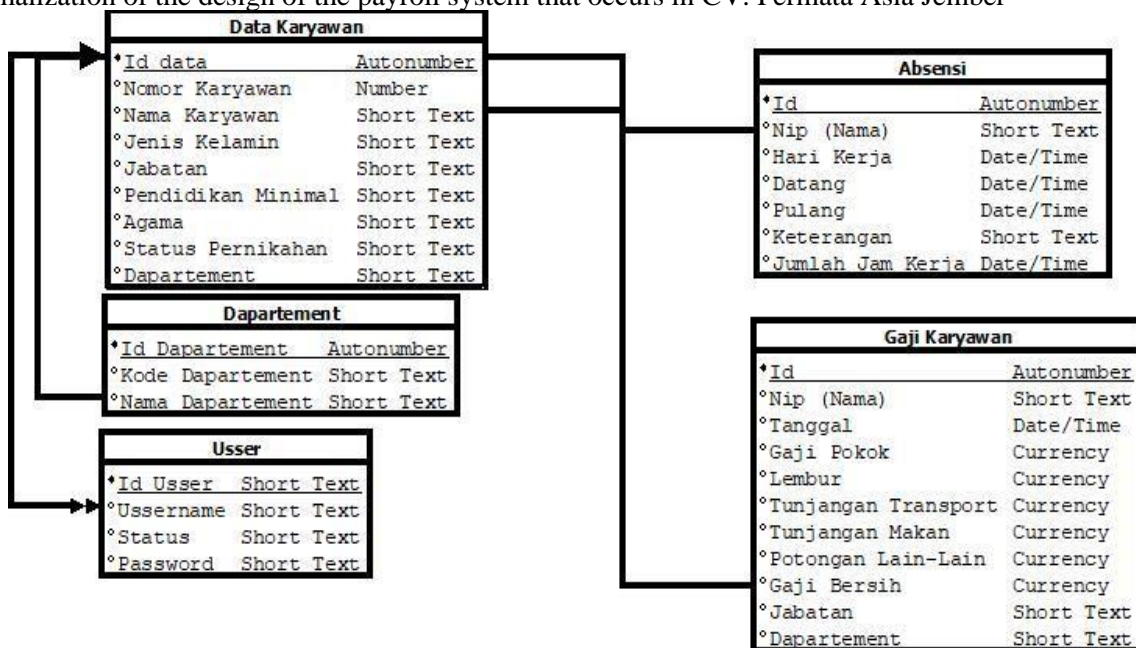


Figure 8 Normalization

**Information :**

1. Relationships between employee data tables and attendance tables are one to one, have the meaning of only having one interconnected entity relationship.
2. Relationships between employee data tables and employee salary tables are one to one, have the meaning of only one interconnected entity relationship.
3. Relationships between employee data tables and Departement tables are one to one, have the meaning of only one interconnected entity relationship.
4. Relationships between employee data tables and the usser table are one to many, have the meaning of having many interconnected entity relations.

1. Departement File Specifications

Departement files have a function to store departement data on CV. Permata Asia Jember.

No	Nama Field	Tipe	Panjang	Keterangan
1.	Id	Autonumber	16 byte	Primary Key
2.	Kode Departement	Short text	255	Foreign Key
3.	Nama Departement	Short text	255	Foreign Key

2. Attendance File Specifications

The attendance file has a function as a storing employee attendance data on CV. Jember Asia Permata every month.

No	Nama Field	Tipe	Panjang	Keterangan
1.	Id	Autonumber	16 byte	Primary key
2.	Nip (Nama)	Short text	255	Foreign key
3.	Hari Kerja	Date/time	8 byte	Foreign Key
4.	Datang	Date/time	8 byte	Foreign Key
5.	Pulang	Date/time	8 byte	Foreign Key
6.	Keterangan	Short text	255	Foreign Key
7.	Jumlah Jam Kerja	Date/time	8 byte	Foreign Key



### 3. Employee Salary File Specifications

Employee salary files have a function as storing employee salary data on CV. Jember Asia Permata every month.

No	Nama Field	Tipe	Panjang	Keterangan
1.	Id	Autonumber	16 byte	Primary key
2.	Nip (Nama)	Short text	255	Foreign key
3.	Tanggal	Date/time	8 byte	Foreign key
4.	Gaji Pokok	Currency	8 byte	Foreign key
5.	Lembur	Currency	8 byte	Foreign key
6.	Tunjangan Transport	Currency	8 byte	Foreign key
7.	Tunjangan Makan	Currency	8 byte	Foreign key
8.	Potongan Lain-Lain	Currency	8 byte	Foreign key
9.	Gaji Bersih	Currency	8 byte	Foreign key
10.	Jabatan	Short text	255	Foreign key
11.	Dapartement	Short text	255	Foreign key

### 4. Employee Data File Specifications

Employee data files have functions as storing employee biodata on CV.Permata Asia Jember.

No	Nama Field	Tipe	Panjang	Keterangan
1.	Id Data	Autonumber	16 byte	Primary key
2.	Nomor Karyawan	Number	16 byte	Primary key
3.	Nama Karyawan	Short text	255	Foreign key
4.	Jenis Kelamin	Short text	255	Foreign key
5.	Jabatan	Short text	255	Foreign key
6.	Pendidikan Minimal	Short text	255	Foreign key
7.	Agama	Short text	255	Foreign key
8.	Status Pernikahan	Short text	255	Foreign key
9.	Dapartement	Short text	255	Foreign key

### 5. User file specifications

This user file has a function to store user data or users who will log in to the CV Payroll application. Permata Asia Jember. User access rights that can log in to the payroll application are the owner, finance, and administration.

No	Nama Field	Tipe	Panjang	Keterangan
1.	Id Ususer	Short Text	255	Primary key
2.	Ususername	Short Text	255	Foreign key
3.	Status	Short Text	255	Foreign key
4.	Password	Short Text	255	Foreign key

## A. The payroll procedure that runs on the CV. Jember Asian Gems are as follows :

### 1. Procedure for recording employee attendance

Every CV employee. Permata Asia Jember is given an attendance card that has been made by the administration. Employees who come directly take attendance using a manual system by writing down the time of arrival, time of return and the number of hours worked. Absence is done twice, namely on arrival attendance and return attendance. After the employee is absent, the attendance is given to the head of the division to be initialed and then submitted to the administration section to recap employee absences. After being recapitulated by the administration section, then at the end of each month the results of this

attendance recap are submitted to the finance department. The finance department then calculates the attendance recap for each employee. Then the attendance is stored in the employee attendance archive.

## **2. Procedure for making payroll**

Based on the attendance recap archive data, then the finance department calculates employee salaries, by requiring several other data archives such as employee benefits data, employee debts, and employee overtime pay. These data are used to determine transportation allowances, meal allowances, overtime and other deductions (employee payables). Then after calculating as a whole, you can find out the amount of net salary received by each employee, and do a recap of employee salaries. After making a salary recap then make proof of cash out for the disbursement of employee salaries.

## **3. Procedures for making evidence of cash out**

After making the employee payroll, then the finance department makes proof of cash out for disbursing employee salaries. After making proof of the cash out, it is then submitted to the administration section to carry out the process of paying employee salaries at CV. Jewel of Asia Jember.

## **4. Salary payment procedures**

After disbursing evidence of cash out then the administration section pays salaries to employees of CV. Permata Asia Jember, by distributing salary envelopes to each individual employee. The employee salary envelope contains the employee identification number, the total net salary received by each employee for the full month.

## **B. Documents used in the payroll system on the CV. Permata Asia Jember.**

### **1. Attendance card**

The time card document is created by the timekeeper function which functions to record employee attendance hours. This timekeeping function is carried out by one person in the administration section. The attendance card document is in the form of employee attendance which is carried out every day when arriving and returning from work by filling in a paper manual hours attendance card that has been made by the administration function section

### **2. List of employee salaries**

The payroll document is made by the CV finance function. Permata Asia Jember which contains a list of gross salaries received by each employee, which has been reduced by other deductions, namely in the form of employee debts

### **3. Recap payroll**

Employee payroll recap made by the finance department of CV. Permata Asia Jember which contains a summary of the overall amount of net salary received by each employee of CV. Jewel of Asia Jember. This salary recap is determined based on the number of hours present and working hours of the employee. A recap of the payroll is recorded using a manual system containing the name of the payee, the signature of the payee, and the amount of salary received in a certain period.

### **4. Pay envelope**

After the payroll is recapitulated by the finance department. Then the finance department makes proof of cash out to be used as payment of employee salaries. After the money is disbursed, the finance department gives it to the administration to pay salaries to each individual employee by giving a salary envelope. This payroll envelope contains the employee identification number, the total net salary received by each employee for the full month.

### **5. Proof of cash out**

Proof of cash out on CV. Permata Asia Jember is an order for the issuance of an amount of money. This proof of cash out contains the information listed in the employee payroll received by each employee.

## **C. The payroll function that runs on CV. Jewel of Asia Jember**

### **1. Finance Function**

The financial function is carried out by one person in charge of making employee salaries. This financial function is in charge of making salary data, the number of other discounts, and overtime wages, establishing procedures for implementing financial statements, compiling and supervising CV finances. Jember Asia Permata in accordance with established regulations

### **2. Administrative Functions**

The system of forming was on the road by the administrative function performed by 1 person in charge of recording the time of employee's attendance time. The administrative function is in charge of controlling the wealth activities of CV. Permata Asia Jember in terms of data in the data of data, attendance

data, and employee data reports. In addition, this administrative function is blind in responsibility for the disbursement of the salary cash that has been edited by the leadership and payment of the salary of employee of CV. Permata Asia jember.

**D. hardware specifications :** processor, keyboard, RAM, mouse

**E. Software specifications :** Microsoft Access, Microsoft Windows 10, DIA Software, Microsoft Word

**F. CV Flowchart Program Flow. Jewel of Asia Jember.**

CV. Permata Asia Jember still uses a manual system which results in incorrect recording of payroll reports.

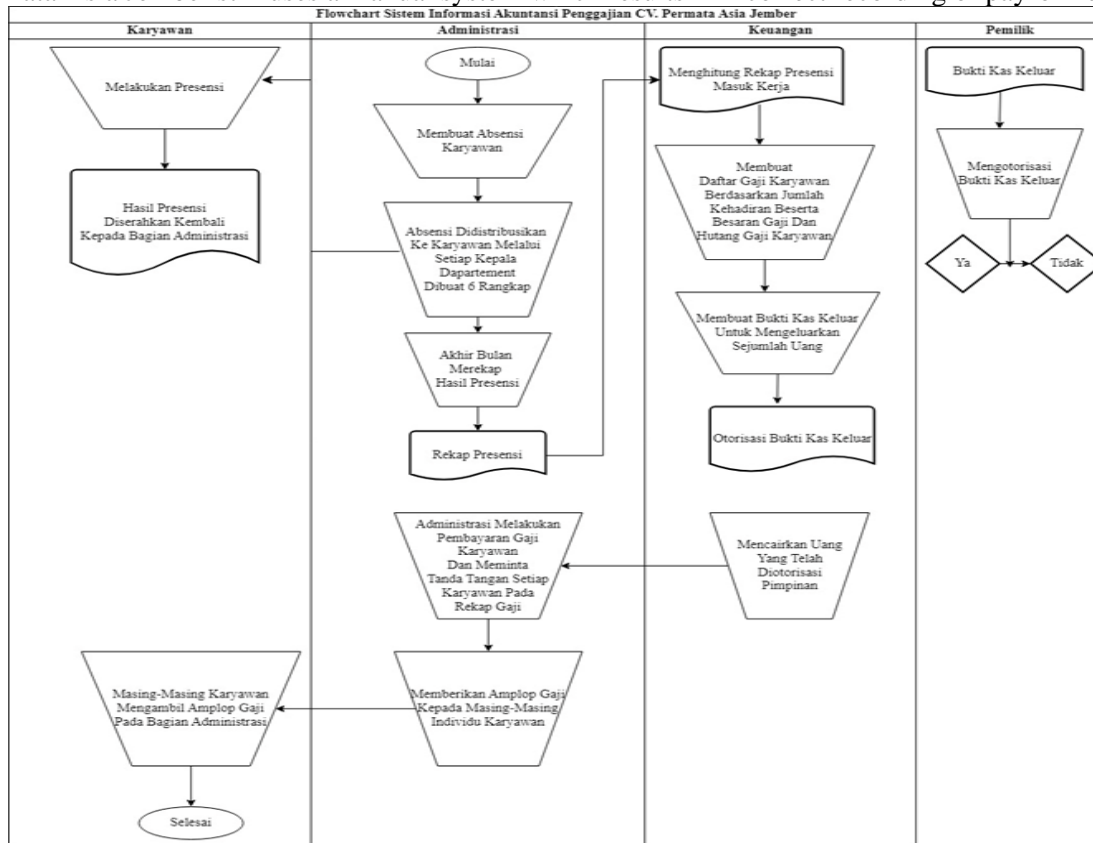


Figure 9 Flowchart Program CV. Permata Asia Jember

**1. Administration Section**

The administration section makes six copies of attendance data, namely for the finance, production, warehouse, drivers, marketing sections, as well as the administration section itself, the attendance data is then distributed to the heads of departments in each field. After the end of the month the administration section recaps the results of the employee’s attendance. Then after recapitulating the attendance data, the administrative section submits it to the finance section for calculating the number of hours worked. This administration section is also the part that pays the salaries of CV employees. Permata Asia Jember by giving salary envelopes to employees. The salary envelope contains the employee identification number, the total net salary received by each employee for the full month.

**2. Employees**

Employees make attendance that has been made by the administration. Employees who come directly take attendance using a manual system by writing down the time of arrival, time of return and the number of hours worked. This attendance was carried out twice, namely when the attendance came and when the attendance came home. After the employee makes attendance, the attendance is given to the head of the division to be initialed and then submitted to the administration section to do a recap of employee attendance. At the end of the month, employees take the salary envelope to the administrative division.

**3. Finance Section**

After being recapitulated by the administration section, then at the end of each month the attendance recap results are submitted to the finance section. The finance department then calculates the recap of each employee’s work attendance. Then the attendance is stored in the employee attendance archive. Then the finance department also makes a list of employee salaries based on the number of attendance along with the

amount of salary and employee salary payable. The finance department requires several other data archives such as data on individual employee benefits, employee salary payables, and employee overtime pay. These data are used to determine transportation allowances, meal allowances, overtime and other deductions (employee payables). Then after calculating as a whole, you can find out the amount of net salary received by each employee, and do a recap of employee salaries. After making a salary recap then make proof of cash out for the disbursement of employee salaries. After making proof of cash out and disbursing the cash, the finance department then submits it to the administration section to process employee salary payments at CV. Jewel of Asia Jember.

**4. Owner**

The owner has the duty and authority to authorize proof of cash out for the disbursement of CV employee salaries. Jewel of Asia Jember. This result is related to (Qomariah et al., 2022) research, leadership has authority and at the same time must be able to set a good example to his subordinates so that subordinates can also emulate the behavior of their leaders

**User (Usser)**

The user is someone who has access rights to use this payroll system. There are three users in this payroll system, namely owner, administration, finance. The following are the access rights for each user.

Num ber	Usser	Information	Function Usser
1.	(Owner)	The owner has the right to view all reports contained in the Microsoft Access payroll application system and authorize existing payroll documents	1. In the user function, the owner can view employee salary reports in the CV. Permata Asia Jember which has been generated by the system and can authorize these payroll documents.
2.	Administr ation	The Administration Section has access rights to access all features in the payroll system.	1. Inputting or recording reports in the form of attendance data 2. Inputting or recording reports in the form of departmental data
3.	Finance	The finance department has access rights to access all the features in the payroll system.	1. Inputting or recording reports in the form of employee salary data

**CONCLUSION**

Based on the results of the analysis of the findings of the payroll accounting information system at CV. Permata Asia Jember Employee payroll accounting information system CV. Permata Asia Jember needs to be improved because it still uses a manual system. So it takes a long time in processing employee salary data. With this computerized payroll system, it will make it easier for users and can save time and labor in inputting employee salary data. Converting a manual payroll system to a computerized system is urgently needed, because given the existence of a computerized payroll calculation system it can be more accurate so that the payroll activities of CV employees. Permata Asia Jember can run smoothly, effectively and efficiently. In addition, this computerized payroll system is capable of producing payroll reports that are needed by the company.

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