ANALYSIS OF ACCOUNTING INFORMATION PAYROLL SYSTEM AT PT. FRAMAS INDONESIA WITH SQL SERVER PAYROLL SYSTEM

BY:

NINA ASTRIASARI

4320911-0040

ABSTRACT

The purpose of this research is to see whether the payroll procedures of PT Framas Indonesia has structured ,complied with the established standard and to minimize the fault in payroll and then to make payroll process fast, timely, and accurately in using SQL Server of payroll system. The method used in this research is a descriptive method in order to describe the analysis of payroll accounting information system factually, systematically, and accurately. Data were analyzed by qualitative analysis means the researcher describes and explaines the structure of company's organizational, recruitment procedures, payroll procedures and other related procedure, then attempt to compare the theory with actual situation in the company

The result of this research is to show that the payroll procedure in PT Framas Indonesia is not complied with the standard of accounting information system. Where the timekeeper is collaborated with the man who calculated the salary, and it should be separated both of them. The function of salary calculating and recording fuse as salary payer and it should be done by finance function, thus there is an opportunity for deviation and fraud that can make disadvantage for company. And the SQL Server payroll system is not fully yet assisted in the payroll because in this system is still an error in the overtime calculation and employees report, so that it necessary to check manually.

Key words : SIA, SQL Server, Overtime