ANALYSIS OF PAYROLL ACCOUNTING INFORMATION SYSTEMS AT THE MINISTRY OF RELIGIOUS AFFAIRS OFFICE IN SURABAYA CITY

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ABSTRACT

The Surabaya City Ministry of Religion Office is responsible for managing governmental duties in the religious sector. This research aims to analyze how the accounting information system for State Civil Apparatus (ASN) employee payrolls is applied in this office. This study is qualitative in nature, utilizing both primary and secondary data sources. Data were collected through interviews, observations, and documentation to provide a certain challenges remain. Common issues include outdated data in employee decrees and insufficient updates from employees, particularly regarding their children's education status. The research suggests several improvements, including enhancing human resources involved in the payroll system to facilitate a quicker understanding and application of updated government regulations related to ASN payroll. Additionally, conducting regular training for system users and scheduling routine audits on employee data could improve system efficiency. Improving the payroll accounting information system at the Surabaya Ministry of Religion Office is essential, and one recommendation is to implement a notification system to remind employees to update relevant data, such as decree information and children's educational status, to maintain data accuracy effectively.

Introduction

The Ministry of Religion is a government agency responsible for organizing government affairs related to religion and assisting the president in running the religious government. Its purpose is to improve people's understanding of religious teachings and improve the quality of their religious life. Government agencies need workers who have an important role in carrying out their activities. These workers can be employees or workers who help achieve organizational goals. Fair and appropriate compensation or salary payments are needed for employees to achieve the goals of government agencies.

In today's digital era, many jobs depend on computer-based technology. [1] stated that the development of increasingly advanced and increasing technology also affects the development of performance in achieving goals, the increasing technology in

carrying out operational activities must of course also be supported by the existence of quality human resources or employees. Computerized technology is very helpful and makes it easier for humans to complete tasks, including payroll in government agencies. Government institutions must implement payroll procedures to overcome problems or errors in storing data and calculating services that must be provided to employees every month .

Payroll must be managed professionally and properly so that it is not manipulated by certain parties. Incorrect payroll control can lead to a decrease in the quality and quantity of employee work because good procedures in government offices can encourage employee work ethics in carrying out their respective duties and responsibilities. With this motivation, less productive employees can become more productive, and productive employees can be retained to achieve the goals of government institutions that have high levels of productivity. This requires support from a payroll system designed to store employee data and handle salary calculations and payment processes.

The government focuses on providing services to the community and implementing the government's vision and mission, while commercial companies focus more on generating profits or gains. Government Regulation Number 15 of 2019 concerning the eighteenth amendment to Government Regulation Number 7 of 1977 concerning Civil Servants (PNS), signed by the President concerning personnel, regulates the civil service salary system. The basic salary of civil servants must be adjusted according to the applicable Government Regulation. However, the applicable Civil Service salary procedures have not fully met expectations because there are several obstacles.

Information technology systems are one of the technologies widely used by companies to carry out their operational activities by implementing this system correctly, it is expected that employee performance will increase. Through the existence of a payroll accounting system, it will minimize fraud or errors that occur in a company that can cause the company to experience losses, either intentionally or unintentionally. Another benefit obtained by the existence of a payroll accounting system is that it can regulate the activities of a company so that the company can run smoothly without fraud related to finances [2].

The Surabaya City Ministry of Religious Affairs Office is one of the accounting entities in accordance with the Regulation of the Minister of Religious Affairs Number 13 of 2012 which stipulates the Surabaya City Ministry of Religious Affairs Office as one of the accounting entities. Regarding the Structure and Procedures of the Vertical Agency of the Ministry of Religious Affairs Madrasah Education, Early Childhood Education and Islamic Boarding Schools, Islamic Religious Education, Hajj and Umrah Organization, Islamic Community Guidance, Sharia Organization, Christian Organization, and Functional Position Groups are all its responsibilities. Payroll processing did not go as expected due to several obstacles. Common obstacles are data that is not updated or updated, and the employee's own obstacle is the child's college information data that is not updated. In order to accelerate the payroll system that has been integrated with the payroll accounting system, periodic employee data checks are needed.

[3][4][5] "Accounting information system is a system that processes data and transactions to produce data that is useful for planning, supervising and running business operations". "Accounting Information System is a system that focuses on collecting, processing, controlling, presenting and providing financial report information to be used as an object in decision making" [6] [2]. Accounting information systems must be designed to meet government regulations and needs for management information. Incomplete or incorrect payroll records not only complicate decision making but can result in fines and detention, so an effective and efficient payroll system is essential [7].

Based on [8] states that the network related to carrying out employee payroll includes: (1) Attendance recording procedure, used to document employee attendance records. (2) Payroll procedure, this process functions to create an employee payroll list which is used as the basis for paying employee salaries. (3) Salary payment procedure, the salary payment process involves accounting and financial functions.

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Based on [12] states that the network related to carrying out employee payroll includes: (1). Attendance recording procedure, used to document employee attendance records. (2). Payroll creation procedure, this process functions to create an employee payroll list which is used as the basis for paying employee salaries. (3). Salary payment procedure, the salary payment process involves accounting and financial functions.

Based on the explanation above, the author wants to know how the payroll of the State Civil Apparatus (ASN) at the Surabaya City Ministry of Religious Affairs Office is carried out. The author conducted a study entitled "Analysis of the Payroll Accounting Information System at the Surabaya City Ministry of Religious Affairs Office". The objective to be achieved in this study is to prove and analyze how the payroll accounting system at the Surabaya City Ministry of Religion Office.

Research Methods

This study uses a descriptive qualitative research method. The location of this study is at the Office of the Ministry of Religious Affairs of Surabaya City, located at Jln. Masjid Agung Timur no. 4 Surabaya. This case study is designed to study the phenomenon of ASN payroll at the Surabaya City Ministry of Religious Affairs Office and determine whether ASN uses an accounting information system. The author conducted this research in government institutions, especially at the Surabaya City Ministry of Religious Affairs Office, and the author conducted it for two months. The research was conducted using a qualitative method, which uses word data rather than numbers. Descriptive methods are used to provide an overview of payroll problems.

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problems. The subjects in this study were the financial staff, while the object was the Analysis of the Employee Payroll Accounting Information System at the Office of the Ministry of Religious Affairs of Surabaya City.

Data collection techniques with interviews, observations and documentation. Interactive model data analysis [13], namely: Data Reduction, Data Presentation, Data Verification, Drawing Conclusions. In validating the data, the study used method triangulation and source triangulation. Method triangulation was conducted by conducting interviews with valid informants and conducting observations at the research location. Source triangulation was conducted by comparing data from the targeted informants in the finance section of the Surabaya City Ministry of Religious Affairs Office.
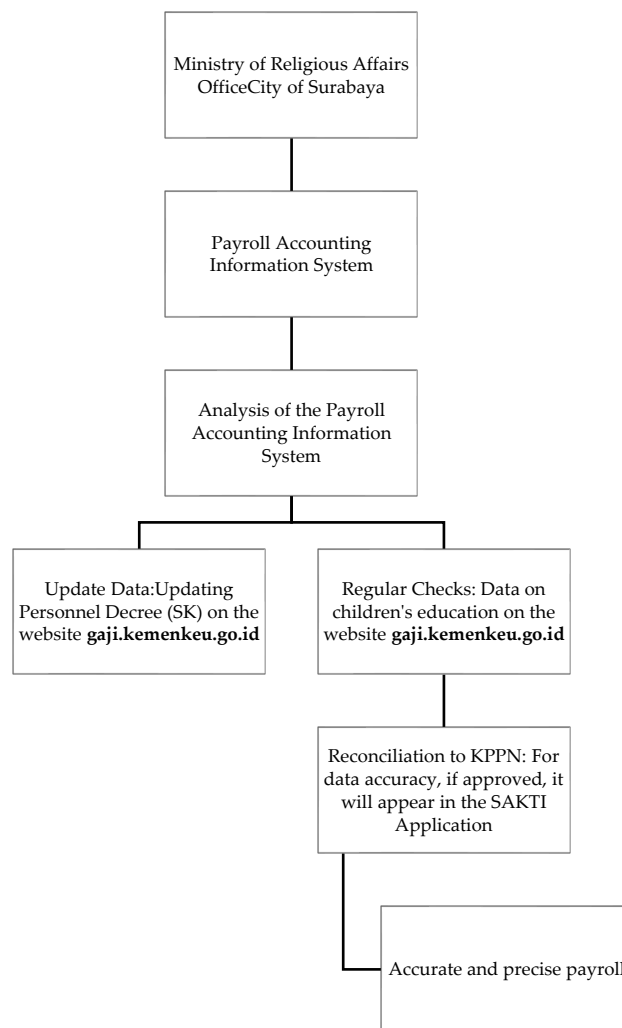

Figure 1. Framework of thinking

Result and Discussion

The Office of the Ministry of Religious Affairs of Surabaya City is located at Jalan Masjid Agung Timur No.4 Surabaya is a Ministry Agency in the Central Government of Indonesia that handles all aspects related to religion. However, this study discusses the

employee payroll accounting information system at the office of the Ministry of Religious Affairs of Surabaya City.

Salary is a monthly compensation given by government agencies to employees. Salary is a right of achievement that must be received by employees. Salary has an important role as a motivator in working, so that employees feel calm working and create social status in society. Tasks, responsibilities, and levels of effort must be given the same and fair salary. In addition, there must be external justice, namely the salary received must be in accordance with the salary received in other companies for the same job. At the Office of the Ministry of Religion of Surabaya City, the salary recording process is carried out by the expenditure treasurer and paid once a month regularly according to the specified date. The salary of employees at the Surabaya City Ministry of Religion office uses a system which is in accordance with research [14] states that a system must have two activities; first, there is input which is a source of energy for a system to operate; second, there are operational activities (processes) that change input into output in the form of operational results (goals/targets/targets of operating a system).

Discussion of the results of the research that has been conducted at the Office of the Ministry of Religious Affairs of Surabaya City is related to the employee payroll accounting information system. Documents used in the Payroll Accounting System according to [15] are, Supporting documents for salary and wage changes, Attendance card, Work time card, Payroll, Payroll summary, Salary statement letter, Pay envelope, Proof of cash out. Employees use attendance cards to record employee attendance in the form of online attendance using the Pusaka application if there are obstacles in the application system, employee attendance uses a manual signature, the absence is a determinant of the amount of employee salary.

The salary recording process is carried out by the Treasurer of Expenditures and is paid once a month regularly according to the specified date. Based on the results of interviews with respondents at the Surabaya City Ministry of Religious Affairs Office, employees use attendance cards to record employee attendance in the form of online attendance using the Pusaka application. If there are obstacles in the application system, employee attendance uses manual signatures. This attendance determines the amount of employee salary.

The document used is a salary envelope, while at the Surabaya City Ministry of Religious Affairs Office, salary envelopes are no longer used because there are salary account books for each employee, so the wages received will be transferred to each employee's account. Proof of cash out is in the form of information on the SAKTI system as an accounting system at the Surabaya City Ministry of Religious Affairs Office.

The aspect of the document procedure can be seen that the personnel function issues a Decree as the basis for payroll, while the financial function makes a payroll list, a list of changes to employee data, a salary summary, a tax deposit letter, a payment request letter, a salary payment order letter for the basis for salary payment, this is said that for the document it is in accordance with the procedures in the Surabaya City Ministry of Religious Affairs Office and in line with [1] research.

Accounting records used at the Surabaya City Ministry of Religion Office have used a system, namely the SAKTI application. According to [16] Sakti is an application

built to support the implementation of the State Treasury and Budget System, the SAKTI application used in 2022 is a combination of previously existing applications, namely the Ministry of Institutions Budget Work Plan application, Work Unit Accounting System, Accrual-Based Agency Accounting System, State Property Management and Accounting Information System, application, Central Government Salary, Treasurer application and Inventory application.

Based on findings in the field, in the theory that has been presented that the document used is a salary envelope, while at the Surabaya City Ministry of Religious Affairs Office, salary envelopes are no longer used because there are salary account books for each employee, so the wages obtained will be transferred to each employee's account. Cash disbursement evidence in the form of information on the SAKTI system as an accounting system at the Surabaya City Ministry of Religious Affairs Office. The document procedure aspect can be seen that the personnel function issues a Decree as the basis for payroll, while the financial function creates a payroll list, a list of employee data changes, a salary summary, a tax deposit letter, a payment request letter, a salary payment order letter for the basis for salary payment, this is said that for the document it is in accordance with the procedures in the Surabaya City Ministry of Religious Affairs Office.

Field findings for organizational aspects show that the functions related to the payroll system include personnel functions and financial functions. The operational function is carried out by the personnel department which issues a decree on promotion, recruiting new employees, transferring employees, employee transfers, leave, retirement and dismissal of employees. The financial function to calculate and process salaries with the help of a web-based system www.kemenkeu.go.id both monthly master salary, continuation, follow-up salary, and salary shortfalls, salary calculations at the Surabaya City Ministry of Religious Affairs Office are carried out by the expenditure treasurer every month and according to his rank. The payment function is carried out by the State Treasury Service Office (KPPN) by issuing a Fund Disbursement Order (SP2D). Findings in the field can be said that the organizational aspects are in accordance with the research [8].

Documents used payroll documents used at the Surabaya City Ministry of Religious Affairs Office are Decree, Salary List, Employee Change List, Salary Summary, Tax Payment Letter, for payment documents Payment Order and Fund Disbursement Order. This is done so that the government can more easily conduct evaluations, because each section has supporting documents for healthy accounting records. The accounting records used to pay employees at the Surabaya City Ministry of Religious Affairs Office already use the Agency Level Financial Application System (SAKTI) and employee payroll accounts. Accounting records are entered into the SAKTI application and then transferred by the Bank to each employee's account.

Previous research that confirms the results of this study, namely [7] on the Analysis of Civil Servant Payroll Accounting Information Systems at Gorontalo State University, the Payroll Accounting Information System implemented at UNG is quite good and the functions are interrelated. In line with these results [17] in their research on the Employee Payroll Accounting Information System in the Representative Area of the National Population and Family Planning Agency (BKKBN) of West Sumatra

Province, the payroll procedure at the BKKBN Representative Office of West Sumatra Province has been carried out properly and fairly because in determining the amount of salary, everything is based on the latest government regulations.

Analysis of payroll documents used at the Surabaya City Ministry of Religious Affairs Office, namely Decree (SK), Payroll List, Employee Change List, Payroll Summary, Tax Payment Letter (SSP), for payment documents Payment Order (SPM) and Fund Disbursement Order (SP2D). This is done to make it easier for the government to conduct evaluations, because each section has supporting documents for healthy accounting records. Accounting records at the Surabaya City Ministry of Religious Affairs Office no longer use manual records but use the Agency Level Financial Application System (SAKTI), an application used as a means for work units to support the implementation of the State Treasury and Budget System (SPAN) to carry out financial management covering the planning stages to budget accountability, Sakti integrates all existing work unit applications. Based on field findings, the procedure for recording employee attendance using online attendance cards on the Pusaka application which has been in effect since March 20, 2023, if an error occurs in the Pusaka application, attendance is signed manually. Attendance is used to document employee attendance records, whether employees will receive full compensation or be subject to deductions, because it can be decided by looking at the available attendance list including seeing employees working according to hours or overtime and other documents related to salary changes. This research is in line with [14] research.

Network Analysis of procedures that form the system at the Surabaya City Ministry of Religious Affairs Office consists of making a payroll list and salary payment procedures are adequate. The payroll system at the Surabaya City Ministry of Religious Affairs Office uses an application, namely the website www.gajikemenkeu.go.id to facilitate payroll. This application records all employee data. The data recorded in this application is synchronized directly with the payment party, namely the State Treasury Service Office (KPPN). However, when submitting a salary, sometimes the system is rejected by the KPPN due to the invalidity of employee data, including general obstacles in the form of data that is not updated from the employee decree, while from the employee itself in the form of data on children's college information that is not updated. Every time there is an obstacle or problem with the system during payroll, the agency must involve an external party, namely the Treasury Service Office (KPPN).

Based on the analysis above, it is known that the system at the Surabaya City Ministry of Religious Affairs Office was built with the objectives of the agency. The payroll accounting information system also aims to ensure the accuracy of employee salary payments both in terms of amount and time of payment. The payroll accounting information system that has been implemented at the Surabaya City Ministry of Religious Affairs Office has been running properly and in accordance with applicable regulations. This study is in line with research [18] on the Analysis of Civil Servant Payroll Accounting Information Systems at Gorontalo State University, the Payroll Accounting Information System implemented at UNG is quite good and the functions are interrelated. and also research [19] in their research on the Employee Payroll Accounting Information System in the Representative Area of the National Population and Family Planning Agency (BKKBN) of West Sumatra Province, the payroll procedure

at the West Sumatra Province BKKBN Representative has been carried out properly and fairly because in determining the amount of salary, everything is based on the latest government regulations.

Conclusion

Based on the results of the research and discussion that has been done, the following conclusions can be drawn: The payroll system implemented at the Surabaya City Ministry of Religious Affairs Office has been run according to the Standard Operating Procedure (SOP) based on the existing Accounting Information System. The payroll system has been computerized using the website www.gajikemenkeu.go.id to process payroll, for the practical aspect it has been running well because the activities have been clearly recorded.

The author provides suggestions for improving the quality of the payroll accounting information system at the Surabaya Ministry of Religious Affairs Office. For example, developing a notification system for updating SK data or children's education status that can help employees update data more effectively. System improvements are made so that there are not many obstacles that cause errors and delays in employee payroll. There needs to be increased training for system users to overcome existing obstacles, or routine scheduling for employee data audits, improving Human Resources (HR) in the State Civil Apparatus (ASN) employee payroll system, with the aim of facilitating the absorption of the latest government regulations on the payroll of State Civil Apparatus (ASN) employees so that they are easier to understand and implement faster.

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