PAYROLL ACCOUNTING INFORMATION SYSTEM DESIGN USING MICROSOFT ACCESS AND VISUAL BASIC 6.0 AT RAMLI COLLECTION IN GRESIK REGENCY

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ABSTRACT
Accounting information systems are very important for the development of the company. Very tight competition in the business world requires companies to have good information systems. One of them is the payroll accounting information system. The existence of a payroll accounting information system can help companies to process payroll properly and correctly. The manual payroll process is good, but it's better if you use an application or computerized basis. This study aims to design a payroll accounting information system using Microsoft Access and Visual Basic 6.0 on the Ramli Collection. This research uses a qualitative approach with a qualitative descriptive research type. There are two subjects of this research. Data was collected by means of observation and interviews. Data analysis aims to simplify the data obtained. Data analysis was applied through four stages, namely data collection, data reduction, data presentation, and drawing conclusions. The results of the study show that the Ramli Collection does not yet have a correct accounting information system and is still done manually. There are payroll functions, payroll elements, and payroll documents and records that are not in accordance with payroll theory. Then the results of this study the authors recommend designing payroll systems and programming payroll applications using MicrosoftAccess and Visual Basic 6.0. The results of the study show that the Ramli Collection does not yet have a correct accounting information system and is still done manually. There are payroll functions, payroll elements, and payroll documents and records that are not in accordance with payroll theory. Then the results of this study the authors recommend designing payroll systems and programming payroll applications using Microsoft Access and Visual Basic 6.0. The results of the study show that the Ramli Collection does not yet have a correct accounting information system and is still done manually. There are payroll functions, payroll elements, and payroll documents and records that are not in accordance with payroll theory. Then the results of this study the authors recommend designing payroll systems and programming payroll applications using Microsoft Access and Visual Basic 6.0.

Keywords: Payroll Information System, Microsoft Access, Visual Basic 6.0

INTRODUCTION

The era of globalization changes everything to be more effective. The Era of Globalization is seen by the existence of a worldwide process, a worldwide process that includes developments for the better, such as increased modernization.Wahyuni et al, (2020:541) concluded "Increasing regional competitiveness is a must to anticipate and participate in global competition". This development also has an impact on the business world, especially in the increasing development of technology. In today's increasing technological developments, competition in the business world will also increase. Many companies are starting to return to their post-Covid-19 pandemic situation. Intense competition shows that companies need a good accounting information system. The existence of a company accounting information system makes it easier to plan, supervise and make decisions for the future of the company.

Mulyadi (2016:3) explained that the accounting information system is an organization of forms, records, and reports that have been coordinated in such a way as to provide the financial information needed by management to facilitate the management of the company. A good Accounting Information System can produce information that is relevant, complete and of course reliable. In a company, the most important component is human resources. Human resources are one of the keys to the success of a company.Triatmanto et al, (2019:85) concluded "Age and gender are the influential factors on the entrepreneurship education".   The existence of human resources aims to continue the company's

operational activities.Safitri et al, (2020:58) concluded "Employees are pivotal resources because there are various interactions among many levels in the employment experience". Policies within a company will certainly vary, especially in the management of human resources and payroll. Payroll system procedures can be used to support the implementation of control systems in the payroll process. This aims to avoid data that has been manipulated and delays in the provision of salaries or wages of employees.

Ramli Collection is a family business founded in 1986 to produce Muslim clothing.S and Prajawati, (2020:148) concluded "...The development of SMEs must receive more attention from the government as a policy maker...". In 2018, Ramli Collection began to join as a partner of SIG and during his time as a partner, Ramli Collection has participated in exhibitions 3 times.Munir et al, (2021:157) concluded "Partnerships are carried out in the form of capitalization, coaching, and assistance in improving cooperative effort".Vatanasadakul et al, (2020:185) concluding "Each country has varying cutoff points in their definition of MEs, and these may even vary by Industry", Ramli Collection is classified as a small company because according to the owner of the Ramli Collection, the turnover that is obtained reaches around 2 billion per year.

Table 1. Business Classes Based on Assets and Turnover

Business	Asset criteria	Turnover Criteria
Micro	max. 1 M	max. 2M
Small	>1M – 5M	>2M – 15M
Intermediate	>5M – 10M	>15M – 50M

Source: PP RI, 2021

Eko Soetjipto et al, (2023:129) concluded "SMEs' sales and market share levels over three years show market performance". Ramli Collection does not yet have a computerized payroll accounting information system and in the employee payroll process errors often occur in calculating salaries, late payments, and unclear attendance data. This study focuses on designing a payroll accounting information system using Ms. Access and visual basic 6.0 which is still not owned by Ramli

Collection.Asnawi et al, (2023:233) concluded "Digital Transformation is needed to accelerate national economic recovery and strengthen the economic foundation to support sustainable development".

LITERATURE REVIEW

Accounting information system
(Romney & Steinbart, 2018)Explains that an accounting information system is a system that functions in collecting, recording, storing, and processing data to produce information for decision makers. Accounting Information System is a system that brings together resources such as data, materials, equipment, suppliers, and funds for input changes in the form of economic data that will be used as financial information used to carry out the activities of a tangible entity or unit and provide accounting information to stakeholders for decision making.

The design of an accounting information system is an activity that has the goal of developing new systems and procedures in order to produce an accounting information system that is able to manage the company more effectively and efficiently and obtain relevant information.(Sutabri, 2012) Explains that there are three stages in designing an accounting information system, namely (1). Planning stage, (2). Analysis and design stage, (3). Implementation and use stage.

Payroll Accounting Information System
(Sujarweni, 2015) Explains that the payroll accounting information system is a system used by companies to calculate employee salaries and aims to avoid errors that will occur. Salary

is a company gift to employees as a return for hard work to complete the work given by the company. The existence of a Payroll Accounting Information System is useful for management because this system will make it easier to plan and control company operations.(Mulyadi, 2013) explains that there are 5 (five) functions in the payroll system, namely (1). Personnel Function, (2). Time Recording Function, (3). Payroll Making Function, (4). Accounting Function, (5). Finance Function.

(Mulyadi, 2013) explains that there are several kinds of documents related to the payroll accounting information system, namely (1). Salary Change Supporting Documents, (2). Attendance Hours Card, (3). Work Hours Card, (4). Payroll and Wages List, (5). Recapitulation of Salary and Wages, (6). Statement of Salary and Wages, (7). Salary and Wages Envelope, (8). Proof of Cash Out. there are five accounting records that have been used in recording employee salaries and wages, namely (1). General Journal, (2). Product Cost Card, (3). Cost Card, (4). Employee Income Card.(Mulyadi, 2013) explains that there are 6 (six) procedures related to the payroll accounting information system, namely (1). Time Attendance Recording Procedure, (2). Work Time Recording Procedure, (3). Payroll Making Procedure, (4). Salary Cost Distribution Procedure, (5). Procedure for Making Proof of Cash Out, (6). Salary payment procedure.

Microsoft Access
(Haryanto, 2011) explained that Microsoft Access is a software that functions for managing databases so that they can store large amounts of data. Microsoft Access is part of Microsoft Office like Microsoft Word, Microsoft Excel, and Microsoft PowerPoint.(Junindar, 2010) Explains that Microsoft Access is a software that functions to manage Basic data that runs under the Windows operating system.

Visual Basic 6.0
(Indrajit, 2011) explained that Visual Basic 6.0 is a programming language for creating visual applications based on the Microsoft Windows operating system. A programming language is a language that can be understood by a computer to operate certain things. Visual Basic 6.0 has advantages that previous versions did not have, namely the compiler. A compiler is a program that is used to translate source code into machine language so that it can be run by a computer. In this study, Visual Basic 6.0 is used to display the Database.

METHODS

The approach used in this study is a qualitative approach. The type of research used is descriptive qualitative research. The location of this research is the place used in conducting research to obtain the required data. This research was conducted at the Ramli Collection. In this study the authors used 2 informants as the basis for interviews to find out activities at the Ramli Collection, namely the leadership of the Ramli Collection and employees of the Admin & Finance section. The data and types of data used are primary data, namely the results of interviews with research subjects and secondary data, namely (1). general description, (2). organizational structure, (3). job description from Ramli Collection.

Data collection techniques used in this study were interviews and observation. This study uses an analytical technique with an interactive model from Miles and Huberman (1994:12) in which this model has several parts, namely (1). Data collection, (2). Data reduction, (3). Presentation of data, (4). Drawing conclusions or data verification. The data validation technique used is triangulation and the triangulation technique used in this study is source triangulation

RESULTS

The results of observations and interviews at the Ramli Collection show that the activities in the payroll accounting information system currently implemented by the Ramli Collection are (1). Employee salaries at the Ramli Collection are carried out every month and the

salary is based on calculating the basic salary, meal allowance and overtime pay that will be received by Ramli Collection employees. The total number of Ramli Collection employees is 27 employees, (2). Tailor salaries are made once a week according to the tailor's request, Totol tailors in the Ramli Collection are 6 tailors. The salary of a tailor is based on the sewing results he gets every week. According to the explanation from Mr. Jefri as the leader of the Ramli Collection, the related parts are the parts involved in the payroll process.

> "parts related to the payroll process are Admin & Finance for making Attendance and Salary calculations and SPV Sewing as the data holder for sewing results while the payment is still fully held by the Company's Leaders." (Mr. Jefri).
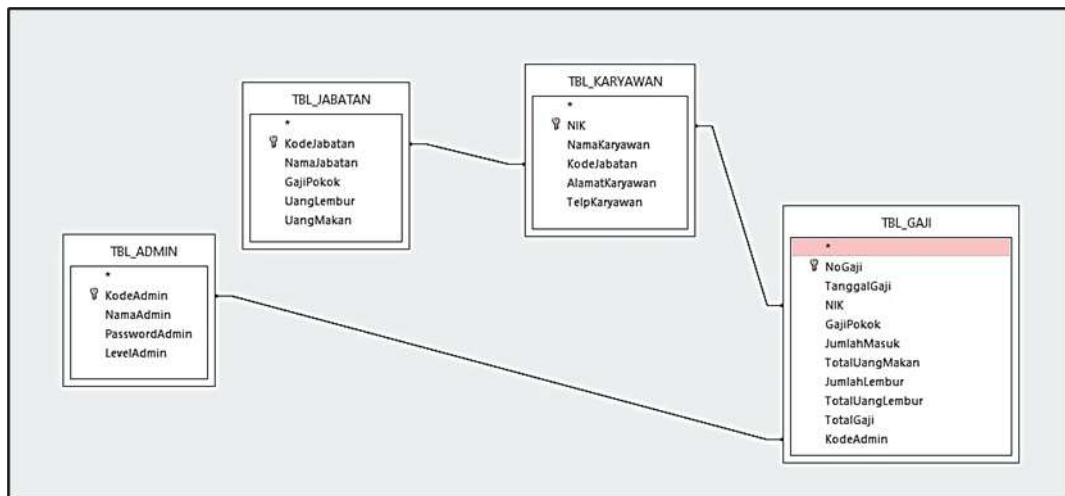
The functions that exist within the company are the function of keeping track of time and the function of making payroll which is carried out by the Admin & Finance section. This function is responsible for the attendance list of employees and the calculation of the salaries of employees and tailors. In addition there is a payroll function performed by the leadership of the company.

The task of this function is to pay the salaries of employees and tailors. The procedure for calculating salaries in the Ramli collection is carried out by the Admin & Finance section based on attendance data and sewing result data provided by SPV Sewing. While the salary payment procedure is carried out by the company leadership based on the payroll that has been given by the Admin & Finance section. There are weaknesses in the Ramli collection, namely (1). the absence of personnel and accounting functions, (2). documents used for payroll accounting information system procedures, (3). The accounting records used in the Ramli Collection do not have employee income cards or payslips, (4). No separation of responsibilities.
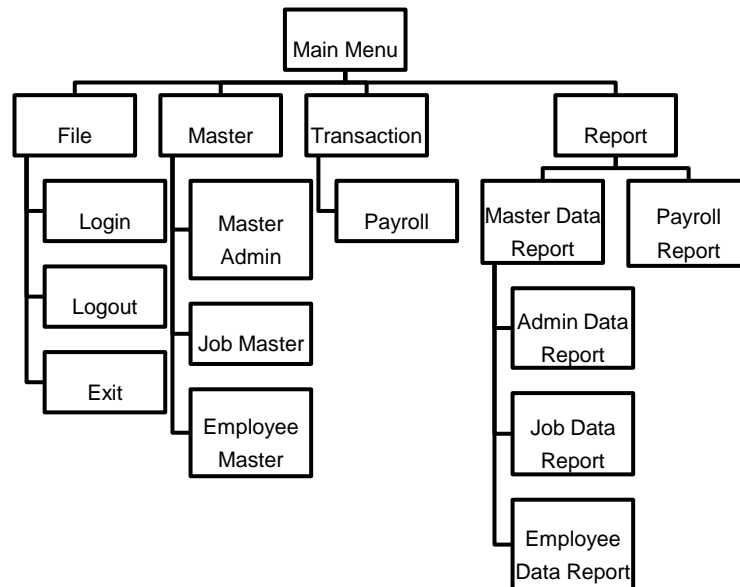
DISCUSSION

In accordance with the results of observations and interviews at the Ramli Collection, the authors analyze the system used by the company by describing the payroll accounting information system at the Ramli Collection so that it can be used as a basis for making payroll applications using Microsoft Access and Visual Basic 6.0. The functions related to the planning of the Ramli Collection payroll accounting information system are (1) Personnel Functions, (2). Time Recording Function, (3) Payroll Function, (4). Accounting Function. Documents and records related to the planning of the Ramli Collection payroll accounting information system, namely (1). Employee Attendance List, (2). Employee Payroll List, (3). Tailor Salary List, (4). List of Sewing Results, (5). Proof of cash out, (6). Salary slip. Payroll procedures related to the planning of the Ramli Collection payroll accounting information system, namely (1). Attendance List Recording Procedure, (2). Procedure for Making Employee Payroll, (3). Tailor Payroll Making Procedure, (4). Employee Salary Payment Procedures, (5). Tailor Salary Payment Procedure, (6). Procedure for Making Proof of Cash Out

Based on the results of the documents that have been provided, the Ramli Collection can be used as a basis for creating a database that will be needed when creating a payroll application using Microsoft Access and Visual Basic 6.0. The database is used as a place to store and manage data for making payroll applications. In addition, the database is also used as a link between one data and another in order to produce the desired information. There is a Quarry Design that illustrates that the data in the Database are interconnected in order to produce the desired information. The following is the Quarry Design for the database that will be used in making payroll applications.

Figure 1. Quarry Design Database
Source: Ramli Collection, 2023

Based on data modeling, processes, and databases on the Ramli Collection. produce a design of a main menu flow for the Ramli Collection payroll application which will be created using Microsoft Access as a place to create a database and Visual Basic 6.0 as a place to create a display design for the application. The existence of this flow will make it easier to design the display design of the payroll application.

Figure 2. The Main Menu Flow of the Ramli Collection Payroll Application
Source: Ramli Collection, 2023

CONCLUSION

The existence of this research aims to provide recommendations for the design of payroll accounting information systems to the Ramli Collection using Microsoft Access and Visual Basic 6.0. This research was conducted to design a payroll accounting information system using Microsoft Access and Visual Basic 6.0. Based on the results of research that has been carried out by observation and interviews, the authors conclude several things, namely (1). The Ramli Collection still does not have a clear and written payroll accounting

information system, so the authors provide suggestions for a payroll accounting information system which is expected to have a better impact on the Ramli Collection payroll process, (2). Ramli Collection still uses a payroll application with Microsoft Excel for employee payroll and sometimes it takes quite a long time if there are changes to salary increases, meal allowances, and overtime pay. Therefore, the author makes an appropriate and adequate payroll application under his supervision, (3). Functions related to the payroll process are still carried out as a whole by the Admin & Finance section. Meanwhile, in the internal control element, each function must be separate and each has its own responsibility, (4). Documents and records related to payroll activities are still not fully owned by the Ramli Collection. Functions related to the payroll process are still carried out as a whole by the Admin & Finance section. Meanwhile, in the internal control element, each function must be separate and each has its own responsibility, (4). Documents and records related to payroll activities are still not fully owned by the Ramli Collection. Functions related to the payroll process are still carried out as a whole by the Admin & Finance section. Meanwhile, in the internal control element, each function must be separate and each has its own responsibility, (4). Documents and records related to payroll activities are still not fully owned by the Ramli Collection.

Some of the conclusions that exist, the author recommends the design of a payroll accounting information system in the form of a payroll cycle for employees and tailors in the form of flowcharts, related functions, and related documents and records. In addition, the author also performs payroll application programming using Microsoft Access 2013 as a database and Visual Basic 6.0 as a display design.

LIMITATION

Based on the results of research that has been done in designing a payroll accounting information system using Microsoft Access and Visual Basic 6.0 on the Ramli Collection. then there are some suggestions that can be given by the author, namely (1). Companies are expected to accept and implement a payroll accounting information system design using Microsoft Access and Visual Basic 6.0 for payroll activities at the Ramli Collection, (2). For researchers who want to conduct research on payroll accounting information systems, it is hoped that these results can be used as a guide or reference to produce better writing and can provide system recommendations needed in the future.

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