Abstract

Objectives
To analyze the payroll accounting information system of PT HOBBY SENTOSA, find the weaknesses of the existing payroll system, and make a better design for it so this company can have a good payroll system which is expected to increase the company’s performance effectiveness.

Method
This thesis uses interview to gain knowledge about company’s payroll system from the managers and head of divisions there and applying an appropriate payroll system design according to the theories from many credible books and articles.

Results
PT HOBBY SENTOSA should change its organizational structure with a better segregation of duties, try to get more documents that are needed to make a good payroll accounting information system, and implement a more effective internal control.

Conclusion
By analyzing the payroll accounting information system of PT HOBBY SENTOSA, some weaknesses could be found and the existing payroll accounting information system could be designed into a better one which is appropriate with the theories from many accounting information system experts.

Key Words: Payroll Accounting Information System, Payroll Functions, Payroll Procedures, Payroll Documents, Payroll Accounting Records, Internal Control, Flowchart.