# IMPLEMENTATION OF SALARY JOURNAL RECORDING WITH FINANCIAL DIMENSIONS AT PT. KAMADJAJA LOGISTICS IN SURABAYA

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**ABSTRACT**

This study aims to describe the implementation of payroll journal recording with financial dimension at PT. Kamadjaja Logistics. The data collection technique used is data collection and documentation from Microsoft Dynamics 365. The data analysis technique used is descriptive qualitative analysis. The result of this research is the implementation of payroll journal recording with financial dimension at PT. Kamadjaja Logistics uses the Microsoft Dynamic 365 application. Financial dimension filling is needed to determine costs.

*Keywords: Journal, Salary, and Financial Dimension*

## INTRODUCTION
### Background of the problem

In general, every company has the same goal, namely achieving maximum profits. A company is a business entity that produces goods or services with the aim of making a profit. This causes competition in the business world, where every company will try to produce quality products or services.

PT. KAMADJAJA LOGISTICS is a member of the Kamadjaja Group of companies. This company was founded in 1968 as UD Kamadjaja which was involved in domestic sea freight expeditions. Over the last 53 years it has expanded into the Kamadjaja Group, providing one-stop integrated goods delivery solutions for customers from various regions.

PT Kamadjaja Logistic is also one of the successful expedition companies in Indonesia and a local company that has received quite a lot of awards, PT. Kamadjaja Logistic has also been included in the Top 25 Logistic Providers and Top 250 most successful local companies in Indonesia according to SWA magazine. In 2003, PT Kamadjaja Logistic Group provided services such as *Sea freight forwarding, warehouse and land transport.*

Meanwhile, PT Pusaka Lintas Samudra is another part of the Kamadjaja Group which provides services *international freight forwarding* . As a group, Kamadjaja Logistics specializes in *supply chain* management services.

Service company activities are any action or activity that can be offered by one party to another party, which is basically intangible and does not result in any transfer of ownership. Service production may or may not be related to physical products (Kotler, 2014.

Journals are the first permanent accounting records, which are used to record company financial transactions (Mulyadi 2010). Because the journal is the first accounting record to be maintained in the accounting process, in the accounting system, the journal must be designed in such a way that no transaction will occur that is not recorded. Journals are divided into 2, namely General Journals and Special Journals. General journals are used when there are only a few types of company transactions, to accommodate sales, purchases, cash receipts and disbursements, asset depreciation, and others.

Salary is a form of compensation, namely service benefits provided regularly for work performance given to an employee. The difference between wages and salaries only lies in the strength of the work bond and the period of time for which it is received. A person receives a salary if the work bond is strong. Judging from the period of receipt, salaries are generally given every month (Wursanto 2010:53).

According to Hariandji (2002:245), salary is remuneration in the form of money received by employees or employees as a consequence of their position as an employee or employee who contributes to their position in an organization. It can also be said to be a fixed payment that a person receives from membership in an organization or company.

Every company requires a salary journal to be recorded to find out monthly salary expenses. Recording salary journals at PT. Kamadjaja Logistics uses the Microsoft Dynamics 365 system to determine salary expenses according to each business unit and division. Microsoft Dynamics 365 is a product line of intelligent enterprise resource planning and customer relationship management business applications. Microsoft Dynamics 365 can provide flexible solutions that can be tailored to your business needs. Choose stand-alone applications to meet the needs of specific lines of business, or use multiple CRM tools that work together as a powerful integrated solution.

The reason the author chose PT. Kamadjaja Logistics in carrying out this final assignment is to describe the recording of salary journals in accordance with the financial dimensions that have been determined by Kamadjaja Logistics. Based on this, the author is interested in writing a final assignment with the title "Implementation of Salary Journal Recording with Financial Dimensions at PT. Kamadjaja Logistics".

**Formulation of the problem**

Based on the background above, the problem formulation in this research is "How to Implement Salary Journal Recording with Financial Dimensions at PT. Kamadjaja Logistics".

## CHAPTER II DISCUSSION
## DISCUSSION

Expenses are all sacrifices whether paid with money or which are a reduction in active value or assets because they are used in the production process incurred by the company to obtain income.

According to Andrew F. Sikula (2007: 119), the definition of salary is remuneration in the form of money received by employees as a consequence of their status as employees who contribute to achieving company goals.

Salary Expenses are expenses that must be paid by the company to other parties or services that have been performed by other parties for the benefit of the company.

In accordance with the problem formulation, the following is a description of the implementation of salary journal recording with financial dimensions.
1. *Financial Dimension* (Findim)
a. Understanding *Financial Dimensions* (Findim)
   *The financial dimension* is a strategic business dimension that is used to obtain information from posted transactions based on elements that have been determined by the company. Dimensions are decided according to business needs and keeping in mind business objectives. *Financial dimensions* are used to post costs according to those who use these costs based on their business needs. And you can easily get reports according to the dimensions set by the company.
   The purpose of designing *financial dimensions* is to find out the costs of a company based on the dimensions that have been determined by the company.
b. *Financial Dimension* Structure (Findim)
   *The financial dimension* structure is the organization of business units based on company needs in journal recording in order to achieve company goals.
   1) *Cost And Profit Center* / Cost And Profit Center at PT. Kamadjaja Logistics is divided into two, namely *Business Unit* (BU) and *Corporate* (CRP).
   2) *Service class* is *a method* for dividing services based on *cost and profit centers*.

| Entity | Cost And Profit Center | Service class | Keterangan |
|--------|------------------------|---------------|------------|
| KLG | BU | CLS | Contract Logistics |
| KLG | BU | DFF | Domestics Freight Forwarding |
| KLG | BU | LTO | Land Transport |
| KLG | CRP | CA | Corporate Affair |
| KLG | CRP | FAT | Finance. Accounting, & Tax |
| KLG | CRP | ICT | Information, Communication, & Technology |
| PLS | BU | IFF | International Freight Forwarding |
| PLS | CRP | CA | Corporate Affair |
| PLS | CRP | FAT | Finance. Accounting, & Tax |
| PLS | CRP | ICT | Information, Communication, & Technology |

Source : PT. Kamadjaja Logistics

**Figure 3.5 *Financial Dimension***

**(Findim)** *Service Class*

1) Region is *a findim* for dividing regions based on *service class* .
   - DFF, LTO, and IFF are divided into east and west.
   - CLS is divided into regional 1, regional 2, and regional 3.

| Entity | Cost And Profit Center | Service class | Wilayah | Keterangan |
|--------|------------------------|---------------|---------|------------|
| KLG | BU | CLS | REG1 | Regional 1 |
| KLG | BU | CLS | REG2 | Regional 2 |
| KLG | BU | CLS | REG3 | Regional 3 |
| KLG | BU | DFF | DFEA | DFF East |
| KLG | BU | DFF | DFWE | DFF West |
| KLG | BU | LTO | LTEA | LTO East |
| KLG | BU | LTO | LTWE | LTO West |
| KLG | CRP | CA | CRP | Corporate |
| KLG | CRP | FAT | CRP | Corporate |
| KLG | CRP | ICT | CRP | Corporate |
| PLS | BU | IFF | IFEA | IFF East |
| PLS | BU | IFF | IFWE | IFF West |
| PLS | CRP | FAT | CRP | Corporate |

Source : PT. Kamadjaja Logistics

**Figure 3.6 *Financial Dimension* ( Findim ) Region**

2) Office is *findim* for dividing cities by region.

| Entity | Cost And Profit Center | Service class | Wilayah | Office | Keterangan |
|--------|------------------------|---------------|---------|--------|------------|
| KLG | BU | CLS | REG1 | KMDNKM | KLOG MEDAN KIM |
| KLG | BU | CLS | REG2 | KBKSCB | KLOG BEKASI CIBITUNG |
| KLG | BU | CLS | REG3 | KSBY66 | KLOG SURABAYA K66 |
| KLG | BU | DFF | DFEA | KSBYKR | KLOG SURABAYA KREMBANGAN |
| KLG | BU | DFF | DFWE | KTJPKB | KLOG TANJUNG PRIUK KEBON BAWANG |
| KLG | BU | LTO | LTEA | KSBYLT | KLOG LAND TRANSPORT SURABAYA |
| KLG | BU | LTO | LTWE | KCBTLT | KLOG LAND TRANSPORT CIBITUNG |
| KLG | CRP | CA | CRP | KJKTWM | KLOG JAKARTA WOLTER MONGINSIDI |
| KLG | CRP | FAT | CRP | KSBY66 | KLOG SURABAYA K66 |
| KLG | CRP | ICT | CRP | KSBYKR | KLOG SURABAYA KREMBANGAN |
| PLS | BU | IFF | IFEA | PSBYPT | PLS SURABAYA PERAK TIMUR |
| PLS | BU | IFF | IFWE | PTJPKB | PLS JAKARTA KEBON BAWANG |
| PLS | CRP | FAT | CRP | PSBYPT | PLS SURABAYA PERAK TIMUR |
| PLS | CRP | FAT | CRP | PTJPKB | PLS JAKARTA KEBON BAWANG |

Source : PT. Kamadjaja Logistics

**Figure 3.7 *Financial Dimension* (Findim) Office**

3) The customer is *the findim* for financing according to the customer who uses the fee.

| Entity | Cost And Profit Center | Service class | Wilayah | Office | Customer | Keterangan |
|--------|------------------------|---------------|---------|--------|----------|------------|
| KLG | BU | CLS | REG1 | KMDNKM | C.C10.NESTL.011 | PT. NESTLE INDONESIA |
| KLG | BU | CLS | REG1 | KMNDMP | C.C10.PERFE.011 | PT. PERFETTI VAN MELLE INDONESIA |
| KLG | BU | CLS | REG1 | KPADLB | C.C10.UNILE.011 | PT. UNILEVER INDONESIA Tbk |
| KLG | BU | CLS | REG2 | KBKSCB | C.D35.DAIKI.011 | PT. DAIKIN AIRCONDITIONING |
| KLG | BU | CLS | REG2 | KTGGOP | C.G45.KONEK.011 | PT. KONEKSI NIAGA SOLUSINDO |
| KLG | BU | CLS | REG3 | KSBY66 | C.C11.INDOL.011 | PT. INDOLAKTO |
| KLG | BU | CLS | REG3 | KSPTBG | C.C10.UNILE.011 | PT. UNILEVER INDONESIA Tbk |

Source : PT. Kamadjaja Logistics

**Figure 3.8 Financial Dimension (Findim) Customer**

Report Gaji by Cost Center

| No | Cost Center | Profit centre | Service class | Wilayah | Office | Customer | Salary |
|----|-------------|---------------|---------------|---------|--------|----------|--------|
| 1 | CL_Medan Nestle | BU | CLS | REG1 | KMDNKM | C.C.10.NESTL.011 | 32.083.545 |
| 2 | CL_Manado PVMI | BU | CLS | REG1 | KMNDMP | C.C.10.PERFE.011 | 8.997.600 |
| 3 | CL_Padang Unilever | BU | CLS | REG1 | KPADLB | C.C.10.UNILE.011 | 8.250.000 |

| Allowance | | | | | | Total Income | Tax Borne |
|-----------|--|--|--|--|--|--------------|-----------|
| JKM Allowance | JKK Allowance | JHT 3.7 % Allowance | All Tunjangan | JP 2% - Pension Allowance | JPK 4% Allowance - BPJS | | |
| 90.807 | 269.396 | 1.119.960 | 3.560.160 | 521.148 | 1.364.720 | 39.009.735 | 567.875 |
| 26.993 | 80.079 | 332.912 | - | 179.952 | 312.960 | 9.930.495 | 11.963 |
| 24.750 | 73.425 | 305.250 | 225.000 | 165.000 | 330.000 | 9.373.425 | - |

| Deduction | | | | | | | Total Deduction | Tax | Net Salary |
|-----------|--|--|--|--|--|--|-----------------|-----|------------|
| JHT Deduction 3.7% | JKK Deduction | JKM Deduction | Absent Deduction | Others BPJS | JP 2% Deduction | Ded JPK 4% - BPJS | | | |
| 1.119.960 | 269.396 | 90.807 | 1.736.160 | 1.207.137 | 521.148 | 1.364.720 | 6.309.327 | 567.875 | 32.700.408 |
| 332.912 | 80.079 | 26.993 | - | 348.168 | 179.952 | 312.960 | 1.281.063 | 11.963 | 8.649.432 |
| 305.250 | 73.425 | 24.750 | 330.000 | 330.000 | 165.000 | 330.000 | 1.558.425 | - | 7.815.000 |

Source : PT. Kamadjaja Logistics

**Figure 3.9 Salary Summary Report by Cost Center**

In figure 3.9 above is a salary summary report created by the OHCD team and has been processed accounting team for determine *findim* based on existing cost centers determined . Report summary consists from :

- Salary salary
- Death benefit benefit (JKM)
- Work accident insurance benefit (JKK) Old age insurance benefit (JHT)
- And other benefits.
- Pension Guarantee Benefit (JP)
- Health care insurance allowance (JPK)
- Death benefit discount (JKM)
- Work accident insurance discount (JKK)
- Old age insurance deduction (JHT)
- Absence Deductions
- Pension Guarantee Deduction (JP)
- Health care insurance deductions (JPK)
- And other pieces
- Tax
- Net salary (Net Salary)

So, *a report summary* is really needed as guidelines between recording journal salaries and record keeping payment wages the . Based on description stated that *report summary* is used as guidelines between recording and payments that will be input into the system.



Source : PT. Kamadjaja Logistics

**Figure 3.10 Recording Journal Manual salary by Microsoft Excel**

In figure 3.10 above is recording journal manual salary worked through *Microsoft Excel* and based on report summary by cost center . Salary summary components the grouped into their respective COAs, as following :

- For *salary* and Absent Deduction using COA:
- 5.2.01.02.00100 - Salary/pension/ENT/JHT Expenses – Organic
- For JKM Allowance, JKK Allowance, JHT Allowance, JP Allowance, and JPK Allowance using COA:
- 5.2.01.02.00500 - Insurance premium expenses paid by employers - Organic
- For other Benefits using COA:
- 5.2.01.02.00300 - Overtime Expenses and other allowances - Organic
- For JKM Deduction, JKK Deduction, JHT Deduction, JP Deduction, JPK Deduction, and others BPJS uses COA:
- 2.1.08.01.30000 - BPJS debt
- For net salary using COA: 1.1.04.01.30999 - Other Expenses Paid in Advance

Based on the description above, it is stated that the results of manual salary journal recording by *Microsoft Excel* are used as a reference for input in the Dynamics system.
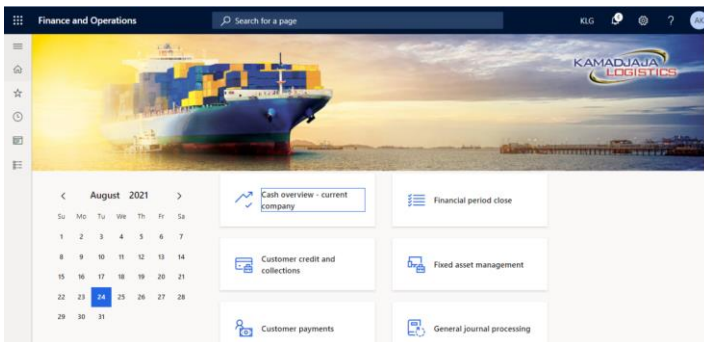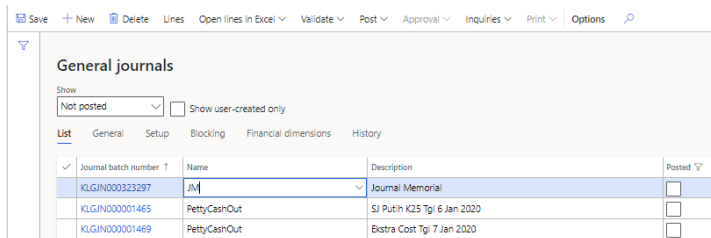


Source: PT. Kamadjaja Logistics
**Figure 3.11 Dynamics Dashboard**

In figure 3.11 above is the *Microsoft Dynamic 365 dashboard. Microsoft Dynamic 365* is the system currently used by companies. *Microsoft Dynamic 365* is a product line of business applications for planning company resources and management. When *logging in* to *Ms. Dynamic 365* must enter address e-mail And password.
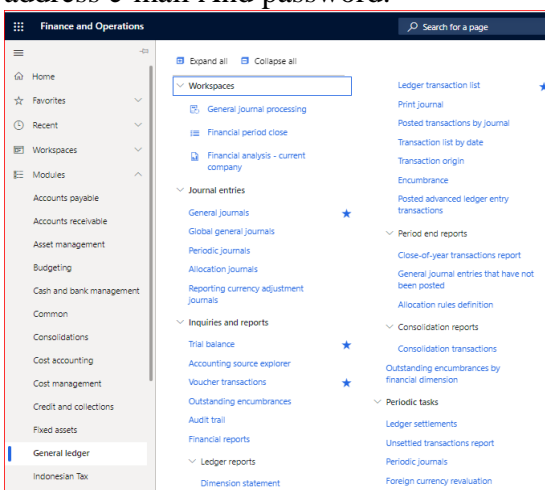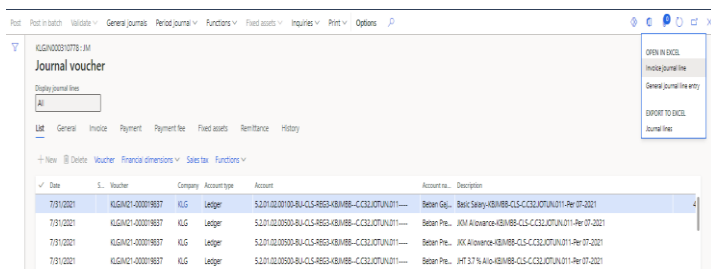


Source: PT. Kamadjaja Logistics
**Figure 3.12 *Modules* in *Microsoft dynamics***

In figure 3.12 above is several menus in *Microsoft dynamics.* After selecting the modules menu, will appear a number of module Then select the General Ledger menu. *General ledger* module containing about activity journaling and reports finance. Then click *general journals* for start making journal.
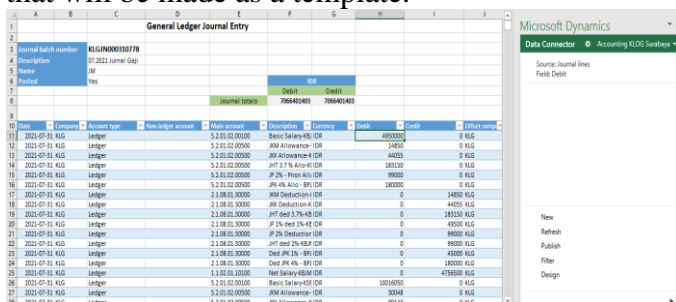


Source: PT. Kamadjaja Logistics
**Figure 3.13** *General journals menu*

In figure 3.13 above is the *general journals* menu used For make number journal new . With click "+ New" directly automatic will appear number journal new . Then, select JM ( Memorial Journal ) on the name tab for journal.
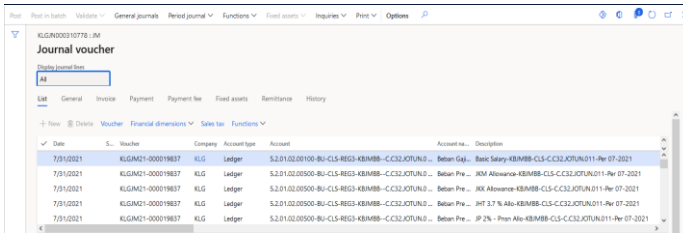


Source: PT. Kamadjaja Logistics
**Figure 3.14 Journal Voucher**

In figure 3.14 above is voucher journal for input journal to be created . _ Click Microsoft image , then will 2 open in excel menus appear for open voucher journal at Ms. Excel will makes it easy to upload journals with large quantities and the export to excel menu for makes it easier check on time will upload the journal because the data is exported in Ms. Excel. Because I want to upload journal with large amount _ select the open in excel menu then click download to download the excel file that will be made as a template.



Source: PT. Kamadjaja Logistics
**Figure 3.15 Journal Entry Template by** *Ms. Excel*

In figure 3.15 above is a journal entry template in *Ms. Excel* , which is used For input to system dynamics. After done manual journal by excel, then fill all column in accordance journal to be uploaded . If all column Already filled in , select the *publish* menu For do *publish* journals and data will automatic updated in *the Microsoft Dynamics 365 voucher journal.*

Source : PT. Kamadjaja Logistics
**Figure 3.16 Journal Voucher**

In figure 3.16 it is appearance *journal vouchers.* After finished publish , then return to *Microsoft Dynamics journal voucher* , click the icon ↻ For refresh journal that has been uploaded. Then , click the *Post* menu For post existing journal _ uploaded.



Source : PT. Kamadjaja Logistics
**Figure 3.17 Journal posting results wages**

After finished posting, then formed lah journal wages in Microsoft *Dynamics 365.*

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