# 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	КТЈРКВ	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	РТЈРКВ	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	<b>Cost And Profit Center</b>	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

tG	aji	by	Cost	Center	
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Repo

		Salary	Customer	Office	Wilayah	Service class	Profit centre	Cost Center	No
		32.083.545	C.C10.NESTL.011	KMONKM	REG1	CLS	BU	CL_Medan Nestle	1
		8.997.600	C.C10.PERFE.011	KMNDMP	REG1	CLS	BU	CL_Manado PVMI	2
		8.250.000	C.C10.UNILE.011	KPADLB	REG1	CLS	BU	CL_Padang Unilever	3
		2.20	-			lowance	A		
		Tax Borne	Total Income	JPK 4% Allowance - BPIS	JP 2% - Pension Allowance	All Tunjangan	JHT 3.7 % Allowance	IKK Allowance	JKM Allowance
		567.875	39.009.735	1364.720	521.148	3.560.160	1 119,950	269.396	90.807
		11.963	9.930.495	312.960	179.952		332.912	80.079	26.993
		92	9.373.425	330.000	165.000	225.000	305.250	73.425	24.750
	-					Deduction			
x Net S	Tax	Total Deduction	Ded JPK 4% - 8PJS	JP 2% Deduction	Others BPJS	Absent Deduction	JKM Deduction	JKX Deduction	HT Deduction 3.7%
875 32.70	567.875	6.309.327	1.364.720	521.148	1.207.137	1.736.160	90.807	269.396	1.119.960
.963 8.64	11.963	1281.063	312,960	179.952	348.168	8	26.993	80.079	332.912
- 7.81		1.558.425	330.000	165.000	330.000	330.000	24.750	73.425	305.250

## 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.

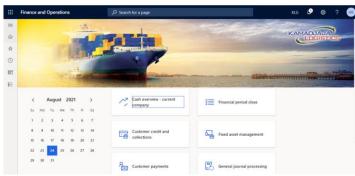
Rincian	DESCR 2	OR	CR	COA	KET	Profit I Cost Center	ice Clas	Vila yah	office code	Customer	FINDIM
Basic Salary	Basic Salary-KMENKM-CLS-C.CILINESTL.01-Per-07-2021	12(83545		5201020000	Beban Gajilpensiury/THTA, HT - Organik	BU	CLS	FEGI	KMENKM	CICILNESTLIN	52/01/20000-BU-CLS-REGIRIMON/MC.COMESTL01
JKM Allowance	JKM Allovance-KMENKM-CLS-CCIII.NESTL III:Per 07-2021	90.807		5201200500	Beban Premi asuransi yang dibagar pemberi kerja- Organik	BU	CLS	FEGI	KMENKM	CICILNESTLIN	52/01/200500-BU-CLS-REGHXMDINKM+-C.COUNESTL01+-
JKX Allowance	JKK Allovance-KMEINKM-CLS-C.CIUNESTL.01-Per 07-2021	289.396		5201200500	Beban Pretri asuransi yang dibayar pertuberi kerja - Organik	BU	CLS	FEGI	KMENKM	CICILNESTLIN	52.0012.00500-BU-CLS-REGI+XMDINKMC.DIUNESTL.01
JHT 3.7 % Allo	JHT 1.7 % Alb-HMENKM-CLS-C.CIUNESTL01-Per 07-2021	1/19.960			Beban Premi asuransi yang dibayar pemberi kerja- Organik		CLS	FEGI	KMENKM	CICILNESTLIN	52/02/05/0-BU-CLS-REGH/MCN/MC.C10/NESTL01
JP 2x - Allo	JP 2x - Prish Allo-KMENIAM-CLS-C CILINESTL (III-Per 07-2121	521.148		5201200500	Beban Pretri asuransi yang dibayar pemberi kerja - Organik	BU	CLS	FEGI	KMENKM	CICILNESTLIN	52.00.02.00500-BU-CLS-REGH/MENN/MC.CO.NESTL.01
JPK 4% Allo	JPK 4x Alo-EPJS-KMEINKM-CLS-C.CIONESTL (NPw 07-2021	1364,720		5201200500	Beban Pretri asuransi yang dibayar pemberi kerja - Organik	BU	CLS	FEGI	KMENKM	CICILNESTLIN	52.00.02.00500-BU-CLS-REGHXMENN/MC.CO.NESTL.01
All Tunjangan	Tunjangan Keelilan HMDNKM-CLS-C.CID/NESTL01-Per 17-2021	3,560,160		520120000	Beban Lembur dan tunjangan lainnya - Organik	BU	CLS	FEGI	KMENKM	CICILNESTLIN	52.00.0200300-BU-CLS-REGI+XMENVMC.CO.NESTL.01
Tax Borneo Gov	Tai Borneo Gov-KMDINIM-CLS-C.C10.NESTL.01-Per 07-2021	567.875		2107030000	Utang Pajak - PPh 21 Sudah Diraktur Direct Labour	BU	CLS	FEGI	KMENKM	CICIINESTLIM	21070300300-BU-CLS-REGHXMENNIMC.COMESTL01
JKM Deduction	JKM Deduction-KMDNKM-CLS-CC/IIINESTL III-Per 07-0121		\$0.807	21088130000	Utang BPJS	BU	CLS	FEGI	KMENKM	CICIINESTLIII	2100030000-BU-CLS-REGIRIMENNMC.COUNESTLOT
JKX Deduction	JKK Deduction-KMDIN(M-CLS-C.C10/NESTL.01-Per 07-2021		289.396	21088130000	Utang BPJS	BU	CLS	FEGI	KMENKM	CICIINESTLIII	210003000-BU-CLS-REGIRIMENNMC.COMESTLOT
JHT ded 3.7%	JHT ded 3.7x4/MEARIM-CLS-C.CILINESTL IITi-Per 07-2021		119.960	21088130000	Utang BPJS	BU	CLS	FEGI	KMENKM	CICIINESTLIII	210003000-BU-CLS-FEGIRIMENRMC.COUNESTLOT
Absent ded	Absent deck/MEN874-CLS-C.C10.NESTL 011-Per 07-2021		1736.80	5201020000	Beban Gajipensiur/THTA,HT - Organik	BU	CLS	FEGI	KMENKM	CICILNESTLIN	52/01/20010-BU-CLS-REGIRMONIMC.COMESTL01
JP 2X Ded	JP 2x Deduction #MDIN(M-CLS-C C10/NESTL.01-Per 17-2121		218	21080130000	Utang BPJS	BU	CLS	FEGI	KMENKM	CICILNESTLIN	210003000-BU-CLS-REGIRIMONIMC.COMESTL01
Others BPJS	JHT ded 2x40MENKM-CLS-C.CILINESTL J11-Per 07-2021		1207.07	21080130000	Utang BPJS	BU	CLS	FEGI	KMENKM	CICILNESTLIN	210003000-BU-CLS-REGIRIMONIMC.COMESTL01
Ded JPK 4%	Deb/PK 4%-EP//S-KMDINKM-CLS-C.CIDNESTL.01/Per/07-2021		1394.720	21080130000	Utang BPJS	BU	CLS	FEGI	KMENKM	CICILNESTLIN	210003000-BU-CLS-REGIRIMONIMC.COMESTL01
Total Taz	Total Tar-KMENKM-CLS-C.CIDNESTL01-Per17-2121		\$87.875	2107030000	Utang Pajak - PPh 21 Sudah Diraktur Direct Labour	BU	CLS	FEGI	KMENKM	CICILNESTLIN	2107000000-BU-CLS-REGH/MEN/MC.COMESTL01
Net Salari	Net Salarak METAK MACLES C. CHILDESTL. (1) Per (17-3) 21		32701408	1104.0100989	Fiana Lain-Lain Dibanar di Muka	BU	CLS.	REGI	NUMBER	COINESTUR	1104 0130898-RU-CLS-REGIKIMENAMC-CIDNESTL 01-

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 :

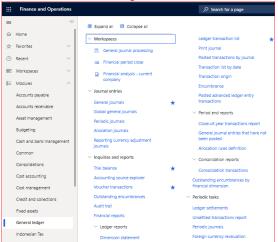
- For *salary* and Absent Deduction using COA:
- 5.2.01.02.00100 Salary/pension/ENT/JHT Expenses Organic
- For JKM Allowance, JKK Allowance, JHT Allowance, JP Allowance, and JPK Allowance using COA:
- 5.2.01.02.00500 Insurance premium expenses paid by employers Organic
- For other Benefits using COA:
- 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.



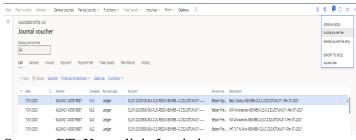
Source: PT. Kamadjaja Logistics Figure 3.12 *Modules* in *Microsoft dynamics* 

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.

6	ave	+	New 间 Delete Line:	s Open lines in Excel $\vee$ Validate $\vee$	Po	t ∨ Approval ∨ Inquiries ∨ Print ∨ Options ,	
Y		Ge	neral journals				
		Show	· ·	] Show user-created only Blocking Financial dimensions H	iste	ry	
		~	Journal batch number 1	Name		Description	Posted 🖓
			KLGJN000323297	м	-	Journal Memorial	
			KLGJN000001465	PettyCashOut		SJ Putih K25 Tgl 6 Jan 2020	
			KLGJN000001469	PettyCashOut		Ekstra Cost Tgl 7 Jan 2020	

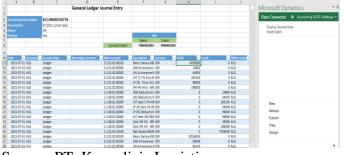
Source: PT. Kamadjaja Logistics Figure 3.13 General journals menu

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*.

P	Post in batch Validate	∨ Ge	neral journals Period jo	ournal 🗠	Functions 🗠	Fixed assets 🗸 Inquiries 🗸 Print 🗸 Options 🔑 🔇 🔇 👂	0 0	3
	KLGJN000310778 : JN	4						
	Journal vouc	her:						
	Display journal lines							
	List General II	invoice	Payment Paymen	t fee F	ired assets F	Remittance History		
	- Norr P Delete	Mercellune	Essecial dimensions 3		-			
			Financial dimensions *					
	+ New  B Delete Delete	S V			Account type	✓ Account Account na Description	\$	
		S V					< > <	
	✓ Date	S V	bucher	Company	Account type	Account Account na Description		
	✓ Date 7/31/2021	S V K	bucher LGJM21-000019837	Company KLG	Account type Ledger	Accent Accent Accent a. Description 5201020010-8U-CL5-REGJ-KBMM86-CL52-20TUND., Belan Gaju, Besic Selary KBMM86-CL5-CL52-X0TUND11-9Hr 07-2021	< ><	
	✓ Date 7/31/2021 7/31/2021	S V K K	bucher LGJM21-000019837 LGJM21-000019837	Company KLG KLG	Account type Ledger Ledger	Accesset         Accesset         Disorption           52:01:02.0010-88-UC\$480488-C\$32.00104:0         Betain Gaj.         Betain Gaj.         Betain Gaj.           52:01:02.0000-88-UC\$480488-C\$32.00104:0         Betain Pe ROM Alexander KRM88-C\$5-C\$32.0010401-8er 07-2021	~ > <	
	<ul> <li>Date</li> <li>7/31/2021</li> <li>7/31/2021</li> <li>7/31/2021</li> </ul>	S V K K K	bucher LGJM21-000019837 LGJM21-000019837 LGJM21-000019837	Company KLG KLG KLG	Account type Ledger Ledger Ledger	Accent         Accenta         Designe           \$23.01020070-08-01.54865-880466-02.0003A/L         Meesingle         Sector 20000000-00000000000000000000000000000	• • • • • • • • • • • • • • • • • • •	

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<sup>O</sup> 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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