Chapter 5

Conclusion and Recommendation

5.1 Conclusion

Based on many summaries from previous chapters, some conclusions can be drawn. This is related with the analysis and design of payroll accounting information system in PT HOBBY SENTOSA.

5.1.1 General Conclusion

General conclusion is more emphasized to the wide description of the company. Based on many summaries from the previous chapters, PT HOBBY SENTOSA is a company that engaged in textile. The activities of the company consist of knitting and dying process. PT HOBBY SENTOSA has a line organizational structure. It set its departmentalization based on its function. In the organizational structure of PT HOBBY SENTOSA, there is a line authorization.

The overall system of PT HOBBY SENTOSA is quite good. The company is quite profitable. Policies and procedures that are used by PT HOBBY SENTOSA are good. The company has never gotten any complaints from the employees and labors.

Based on the research, PT HOBBY SENTOSA has a weakness in the segregation of duties. The segregation of duties that was conducted in PT HOBBY SENTOSA is not appropriate. Many employees do multi jobs, and some of the jobs are not suitable for them.
5.1.2 Specific Conclusion

Specific conclusion is more described about the company’s payroll accounting information system. The payroll accounting information of PT HOBBY SENTOSA is quite good. Although like that, there are still some weaknesses.

Based on the discussion of payroll accounting information system in PT HOBBY SENTOSA, the conclusions are:

- The related functions are: time card function, personnel and payroll function, accounting function, and financial function. These functions are not yet appropriate. There are still some employees that do multi jobs.
- The documents that are used consist of: time card, manual job ticket, payroll register, personnel action form, “bukti pengeluaran kas kecil” / ”bukti kas keluar”, and salary envelope. These documents are still not yet appropriate. There is no employee paycheck.
- The accounting records that are used consist of: general journal, worksheet, manual payroll calculation, and employee payroll records. These accounting records that are used in PT HOBBY SENTOSA are good enough. It will be better if the company can add more expense card.
- Payroll procedures that are used in PT HOBBY SENTOSA consist of: time record procedure, payroll register procedure, “bukti pengeluaran kas kecil” / “bukti kas keluar” procedure, payroll record procedure, and payroll payment procedure. These procedures are already appropriate.
- Reports that are resulted by PT HOBBY SENTOSA consist of: time card, labor distribution summary, payroll register, “bukti pengeluaran kas kecil”
- There is another problem that occurred in PT HOBBY SENTOSA which is a delay in sending the payroll documents. Some documents were sent behind the schedule.

5.2 Recommendation

Based on the previous chapter discussions, there are some weaknesses in the payroll accounting information system of PT HOBBY SENTOSA. Thus, some recommendations are needed to be able to overcome the weaknesses. Hopefully, these recommendations can be useful for the company.

5.2.1 General Recommendation

General recommendation is made to overcome the weaknesses of the company in general. Looking from the previous chapter summaries, a weakness in general is founded. The weakness is related with the segregation of duties. The segregation of duties that was conducted in PT HOBBY SENTOSA is not appropriate. This thing can be seen through the organizational structure of PT HOBBY SENTOSA where many employees do multi jobs.

In order to overcome the general weakness of PT HOBBY SENTOSA which are related with the segregation of duties, a new organizational structure is needed.
5.2.2 Specific Recommendation

The specific recommendation is related with the payroll accounting system problems in PT HOBBY SENTOSA. From the discussion of the previous chapters, some weaknesses related with the payroll accounting system of PT HOBBY SENTOSA are founded.

The full recommendations have been stated in the previous chapter. The recommendations consist of: segregation of duties, payroll system flow correction, appropriate documents completion, and also internal control enhancement.