

ABSTRACT

Sirwandi. 2014, THESIS. Title: "System Information Accounting of Salary cycle at cooperation NandhiMurni, Batu".

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Keynotes : System Information Accounting of Salary

A company needs accounting information system for its viability. Accounting information system is all communication document and many kinds of report that designed to transform financial data to financial information. One of important system is salary system, because it is related to the employees. Employees are the important part of the company and every company has much of employees. Cooperation NandhiMurni at Batu is one of company who has much of employees, beside that this cooperation has many business units. Because of that, the researcher formulate about the implementation of accounting information system of salary cycle at cooperation NandhiMurni, Batu.

The goal of this research is to knowing about the implementation of accounting information system of salary cycle at cooperation NandhiMurni, Batu. This research is done by describe accounting information system of salary. The data sources are primary data and secondary data, and it was gotten by observation and interview and also qualitative analysis.

Cooperation NandhiMurni at Batu has two salary systems to make the employees easy to take their salary. But, the salary system is not related to the theoretical. It can looks from the function which is related to the salary system like document, accounting notes, reports, procedure, now chart, and intern control element that was implemented on salary system. That many things will make fraud that is probably done by the official.