

ANALYSIS OF ACCOUNTING INFORMATION SYSTEM ON HONORARY TEACHERS' PAYROLL AT STATE ISLAMIC SENIOR HIGH SCHOOL 2 JEMBER

Dessy Putri Andini, S.E.,M.M

Sheshilita Virliana Anggraini
*Public Sector Accounting Study Program
Business Department*

ABSTRACT

This research aims to analyze the application of the Accounting Information System (AIS) in the salary process for honorary teachers at Madrasah Aliyah Negeri (MAN) 2 Jember. The main problem faced is the payroll process which is still done manually, giving rise to various obstacles such as calculation errors, late payments and lack of transparency. With a qualitative descriptive approach, data is collected through interviews, documentation and observation of the parties involved in payroll. The research results show that MAN 2 Jember has implemented a computer-based payroll system for PPNN employees through the SAKTI application from the Ministry of Finance. However, for honorary teachers whose funds come from the committee, the salary process is still done manually. However, the process remains based on adequate accounting principles and internal controls. The implementation of SIA has been proven to be able to increase efficiency, accuracy and timeliness of payments, while supporting transparency and accountability in financial management. Thus, the use of SIA in the salaries of honorary teachers at MAN 2 Jember shows great potential in improving school financial governance and can be used as a reference for other educational institutions in implementing better and integrated salary systems.

Keywords: *Accounting Information System, Payroll, Honorary Teachers, Efficiency, Accountability, MAN 2 Jember.*