**UNIVERSITAS INTERNASIONAL BATAM**

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***DESIGN AND IMPLEMENTATION OF PAYROLL SYSTEM, INCOME TAX ARTICLE 21, AND INTERNAL CONTROL SYSTEM ON CV. GROTAS CREATIVE***

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***ABSTRACT***

*The aim of this research is to give a solution for some problem faced by the company. Some of the problems that company faced are the company does not pay attention and control the using of cash money and stock difference that can cause disadvantages unknowingly. The payroll system used by CV. Grotas Creative only uses Microsoft Office Excel in a simple way and could not calculate income tax. This system could help the company for doing a better control activity, income tax article 21, and payroll calculation.*

*The system of payroll and internal control in CV. Grotas Creative is designed by using Microsoft Office Access and it has been adapted to the conditions and request of the company. This system is also equipped with a main menu that can directly connects users to forms and reports in a single tap. The results of this system consist of 3 reports which are cash reports, stock reports, and salary slip.*

*The positive impact is felt by the user after the system is implemented. The salary calculation results become more accurate and already completed with income tax calculation. Cash and stock reports are being a basis for controlling costs and stocks. This system is expected to be used so that it can continuously help the company in its daily operations.*

*Keywords: accounting system, payroll, cost management*



Christy Florencia Susanto. Perancangan dan Penerapan Sistem Perhitungan Gaji, PPH 21, dan Sistem Pengendalian Internal pada CV. Grotas Creative.
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