

## ABSTRACT

**Sri Nur'ain Fitriany Lakoro**, 2013. "Employees Payroll Accounting System of Gorontalo Islamic Hospital". Study Program of Accounting Diploma, Faculty of Economics, Universitas Negeri Gorontalo. Principal supervisor was Dr. Gaffar Laccoke, M.Si and Co-supervisor was Nilawaty Yusuf, SE.Ak, M.Si.

Employees Payroll Accounting System of Gorontalo Islamic Hospital (RSIG) had some weaknesses, such as the recording of financial transactions related to employees' payroll and its manual payroll caused a slow process. The study aimed to find out how employees' payroll accounting system done at RSIG, which included documents used, the accounting records used, the associated function, the procedure used, and the flow chart used.

Subject of this study was Gorontalo Islamic Hospital. Object of study is how the implementation of employees payroll accounting system of RSIG is. Data collection methods used were interviews and documentation. The data were analyzed with descriptive qualitative method.

The results at RSIG showed that documents had some disadvantages which were the working hour card. Accounting records used was the general journal and employees' income card. Related functions were good and appropriate according to the theory. The procedure used only arrive time recorder procedure, payroll process procedure and payment of salary procedures. Flow chart system is appropriate according with the procedures implemented.

Gorontalo Islamic Hospital is expected to run well such establishing implicated data collection software and payroll calculations that make easier to work with and having a record working hour machine to such as fingerprints attendance machine connected to communication tool that attach directly to the computer.

**Keywords: System, Accounting, Payroll**

