

## Analysis of the Impact of Payroll Accounting and Service Charge on the Work Commitment of PT Samaja Bali Villas Employees

I Made Samjaya RAJISTHA<sup>1</sup>, Ni Putu RIASNING<sup>2</sup>, Ni Made Vita INDRIYANI<sup>3</sup>

<sup>1,2,3</sup>Faculty of Economics and Business, Warmadewa University, Indonesia

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### Abstract:

#### Purpose:

This study is entitled "Analysis of the Impact of Payroll Accounting and Service Charges on the Work Commitment of Employees at PT. Samaja Bali Villas." The problem discussed in this study is the implementation of work standards based on employee departments that must be met to achieve company goals. This gives rise to different views regarding financial compensation, making the company uncertain about employee perceptions regarding compensation. This study aims to prove whether payroll accounting and service charges influence employee work commitment.

#### Methodology:

This study was conducted at PT. Samaja Bali Villas, located at Jl. Kunti II No. 18, Seminyak. The study population included 31 employees of PT. Samaja Bali Villas uses a simple random sampling method. The data analysis technique used was descriptive analysis.

### Keyword:

Payroll Accounting, Service Charge, Commitment to Work.

### Corresponding Author:

I Made Samjaya Rajistha

#### Email:

[Samjayarajistha@gmail.com](mailto:Samjayarajistha@gmail.com)

### Findings:

The results achieved in this study are: (1) Payroll accounting at PT. Samaja Bali Villas is considered good and effective, with what employees receive based on their contracts. (2) Service charges at PT. Samaja Bali Villas certainly follow existing government regulations, so that it is effective and efficient in increasing employee work commitment.

### Implication:

This study has implications, namely, the aim of determining the impact of Payroll Accounting and Service Charge on the work commitment of PT. Samaja Bali Villas employees.

### Paper Type:

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## INTRODUCTION

The success of an organization, including its ability to achieve its goals, is inextricably linked to its human resources, which are key to achieving these goals. These people are defined as qualified human workers, possessing knowledge and skills, honesty, responsibility, and good thinking habits (Jannah, 2021).

The demands for sustainability and employee attitudes at PT. Samaja Bali Villas are expected to support the achievement of organizational goals and objectives. This is impossible if factors influencing employee performance levels are not incorporated into the organization (Jannah, 2021).

Competition is always present in the business world, challenging companies to remain competitive. In this competitive business environment, PT. Samaja Bali Villas, which operates in the hospitality industry, strives to remain resilient and achieve its goals. One way to achieve this is by implementing work standards based on employee departments, which must be met to achieve various or all of the company's objectives (Dewi, 2023). Furthermore, a strong work commitment underpins employees' commitment to achieving company goals. Therefore, PT. Samaja Bali Villas is currently focused on maintaining and enhancing employee commitment, both staff and casual workers (Dewi, 2023).

Work commitment is closely related to the length of employment and age. Younger workers have lower levels of satisfaction and organizational commitment. Employees who experience job satisfaction are more likely to feel committed to the company long-term. In addition to company performance, the company also evaluates its employees' performance in terms of quantity and quality, to ensure effective employee performance and the company's success (Yulzam, 2022).

Salary is a benefit paid over a relatively long period of time, such as monthly or annually. Salary serves as a motivator for individuals to carry out activities to achieve optimal results. Therefore, employee motivation must be increased to ensure optimal performance. Conversely, employees who lack high work motivation will continue to perform their jobs (Yulzam, 2022).

Similar to other hospitality industries, PT. Samaja Bali Villas continues to charge a service charge, as stipulated in existing regulations, because every good and service provided is subject to a service charge (Dewi, 2023). The amount of additional service fees as stated in the Regulation of the Minister of Manpower of the Republic of Indonesia No. PER-02/MEN/1999 concerning the distribution of service fees in the hotel restaurant business, as well as various tourism business activities, is 10% through a divisor of three percent as a replacement for the risk of damage or loss (loss and breakage), two percent for humanitarian activities (social activity) and the remaining ninety-five percent is distributed equally among employees. However, this is different for daily workers, where daily workers only receive a basic salary. This makes daily workers not serious about their work commitments, so they are often unmotivated to work and often make mistakes repeatedly without realizing it (Dewi, 2023). The problem to be addressed is how salaries and service charges impact the work commitment of PT Samaja Bali Villas' workforce.

**Attribution Theory.** Attribution Theory examines how people explain their actions, the reasons, or causes of their actions. This theory was developed by Fritz Heider in 1959, who argued that human behavior is created through a combination of internal forces, namely everything that arises through influences within the person, such as power or expertise, and external forces, namely things through external influences, such as difficulties encountered while performing a task or luck (Dwi Cahyono, 2020). According to Harold H. Kelley, when we observe another person's behavior when faced with a certain stimulus at the same time, we can say that this behavior is three different things: the person, the stimulus (called "entity" by Kelley), and/or the temporal state (called "time" by Kelley). This type of identification is based on the principle of agreement: "it is said that the consequences of any one possible event, over time, encompass" (Schmitt, 2020).

Covariance is characterized by three factors: consistency (does this person frequently exhibit the same behavior when faced with similar stimuli at different times), conformity (do other people behave the same way when faced with similar stimuli), and distinctiveness (do other people behave the same way when faced with similar stimuli). There are several elements in attribution theory, including:

- Internal Attribution, where success and disappointment are caused by inherent behavioral factors or factors within the individual.
- External Attribution, where forces outside the individual influence factors contributing to success and disappointment.
- Stable Attribution, where success and disappointment are influenced by factors that are long-term and difficult to change.
- Unstable Attribution, where temporary factors influence success and disappointment.
- Controllable Attribution, where success and disappointment can be managed and influenced.
- Uncontrollable Attribution, where success and disappointment cannot be managed and influenced.

**Payroll Accounting.** Accounting, specifically payroll and employee wage accounting, will assist companies in managing wage and salary payments, thereby preventing corruption and maintenance. Internal control is influenced by a solid accounting system (Resca Yuliana, 2022). Salaries and wages are a complex and sensitive element of a company. Therefore, managing salaries and wages for a company requires correct, appropriate, and effective processing methods for each department. To ensure effective management of each relevant section, a company will require appropriate payroll and wage accounting (Langi, 2019).

**Service Charges.** According to Ministerial Regulation No. 7 of 2016, a service charge is an additional fee charged on previously adjusted rates for additional services in hotel and restaurant businesses. Coverage costs can

be discounted as business expenses that do not directly impact staff salaries, tips, or service charges. Service charges are distinct from tips and wages. This occurs when the menu or rate card states that a commission will be added to the total bill when presented to the customer. This is typically 10 percent of the food and beverage bill, but it can go up to 15 percent. Service charges on room bills, especially in five-star hotels, rarely exceed five percent. The company determines the amount charged, and the revenue generated is legally the property of the company. There is no legal obligation to provide any or all of the service charge to staff, despite the perception among customers that the service charge belongs directly to the staff.

**Employee Commitment.** Employee engagement indicates the extent to which people support an organization and its goals and their desire to remain members. Employee engagement begins with what is known as the Organizational Commitment Questionnaire (OCQ) by Colquitt and LePine (Sry Rosita, 2019), which has three closely related sections: the inclusion of values in the organization, the individual's desire to work hard through the organization's name, and the desire for employees to identify with the organization. There are three dimensions of job involvement that serve as indicators in this study:

- Affective commitment refers to an employee's emotional connection to the organization and their participation in organizational activities.
- Continuance commitment, which refers to an employee's awareness that leaving the organization will result in a loss.
- Regulatory commitment refers to an employee's desire to remain with the organization.

## METHODS

This study was conducted at PT. Samaja Bali Villas, located at Jl. Kunti II No. 18, Seminyak. The study population included 31 employees of PT. Samaja Bali Villas uses a simple random sampling method. The data analysis technique used was descriptive analysis.

## RESULTS AND DISCUSSION

**Data Description.** PT. Samaja Bali Villas bases its salary determination on the budget agreed upon by management. Salary allocation is specified when employees are contracted by personnel, based on the employee's term and position. To implement this payroll, PT. Samaja Bali Villas operates through two cash requests: on the 5th and 25th of each month. As part of operational implementation, cash is collected on the 25th for payroll, as follows:

- Accounting, along with personnel, records employee attendance using fingerprints and the data of each supervisor.
- Accounting summarizes attendance data and totals all salary amounts, which are then entered into the cash request.
- A payment voucher is prepared for approval by the Operations Manager, the Chief Accounting Officer, and the Director.
- Payroll is paid on the 30th of each month, and if unforeseen circumstances arise, it can be advanced or delayed, depending on bank availability.
- A summary of recorded employee data will be sent to the relevant bank's head email, where it will be processed by the bank teller and transferred to each employee's account.
- Accounting journalizes salaries in the relevant department's wages & salaries account at Bank BNI.

PT. Samaja Bali Villas' service charge is applied after the relevant month's revenue is collected. The service charge itself is set for all products and services provided by PT. Samaja Bali Villas at 10% of the product and service price, with a 3% deduction for damage or loss of assets, 2% for social activities, and the remaining 95% distributed equally among staff employees in accordance with Regulation of the Minister of Manpower of the



Republic of Indonesia No. PER-02/MEN/1999. The service charge is submitted on the cash collection date of the 5th of the relevant month, as follows:

- The deducted service charge amount is submitted.
- Accounting prepares a list of staff receiving the service charge, calculating the total service charge divided by the number of staff.
- A payment voucher is prepared for approval by the Operations Manager, Chief Accounting Officer, and Director.
- Service Charge distribution will be carried out every 15th of the month. If there are any obstacles, it can be advanced or delayed according to the bank's availability.
- A summary of the recorded staff data will be sent to the relevant bank head's email address, which will then be processed by the bank teller and sent to each staff member's account.
- Accounting will journalize the Service Charge in the relevant department's A/E - Service Charge account at Bank BNI.

**Providing Appropriate Salaries to Employees.** The interview results revealed that 14 (41.9%) strongly agreed. 15 (48.3%) agreed. Meanwhile, 3 (9.6%) somewhat agreed. This was due to their employment period of less than six months, with the salary not meeting their expectations for three months.

**Providing Service Charges from Villa Visitors to Employees.** Samaja Bali Villas provides appropriate service charges to its 23 staff members, while considering the responses of its eight daily workers. Therefore, the study revealed that 12 respondents (35.4%) agreed. 10 (33.8%) somewhat agreed. 9 (30.8%) disagreed.

**The Role of Payroll Accounting in Improving Employee Commitment at PT. Samaja Bali Villas.** The payroll accounting system at PT. Samaja Bali Villas is considered robust and effective, as it relies on employee attendance records, which are then managed and processed using accounting data. These data are then submitted to the bank for direct payroll payments to each employee's account. While the salaries received by employees based on their contracts are largely not in line with the Badung Regional Minimum Wage (UMR), they are based on an agreement between employees, reflecting the company's separation and categorization of each employee's work, with a clear chain of command from a superior for issuing orders and reporting.

One method used by PT. Samaja Bali Villas measures employee commitment through periodic evaluations, which are set at weekly, monthly, semi-annual, and annual intervals. This evaluation monitors the progress or decline in each employee's commitment to work. As a concrete unit, the HR department, comprised of supervisors, assesses employee commitment. This assessment is based on how individuals behave toward visitors and colleagues, and how they handle assigned reports, all of which support this commitment.

Based on Attribution Theory regarding employee behavior, the company uses an approach that examines how employees' daily lives are influenced by the internal locus of control component, which influences an individual's actions and behavior in carrying out daily activities. The internal factor of salary also plays a significant role. An employee is said to have greater work engagement due to their success in achieving their work goals. If this is achieved successfully, the company will provide recognition in the form of bonuses (rewards), as a form of encouragement for employees to be more easily implemented.

However, if an employee's level of success falls short of the established goals, a warning letter or verbal reprimand will be issued. This is implemented to foster a strong sense of discipline and responsibility, thus fostering a positive personality. The next step, through the implementation of a baseline evaluation, is to increase commitment to work well, supported by various other evaluations such as employee attendance records and good behavior. This will undoubtedly earn a high level of company loyalty, such as cash bonuses or job promotions. Consequently, PT Samaja Bali Villas employees will be even more motivated to demonstrate their loyalty to the company. Based on this description, Samaja Villas' management immediately implemented employee behavior and actions. This approach is appropriate and can be used for sustainability, as individual influence also has a significant

impact on the environment. Therefore, this approach can be further developed to increase employee satisfaction and foster a constructive engagement with the company.

**The Effect of Service Charges on Increasing Organizational Commitment.** PT Samaja Bali Villas, with clear and regular compensation provided to employees according to policy, fosters employee commitment. The distribution of service charges at PT Samaja Bali Villas adheres to existing government regulations, ensuring an effective and efficient way to increase employee commitment.

Based on research on the distribution of service charge points to employees, the company needs to review its current point system to determine whether it is contributing to job satisfaction for all employees. The point system at Samaja Villas is evenly distributed, with most employees serving more than two years. This can lead to social jealousy among employees who feel they have more time but receive the same distribution as new staff. Furthermore, casual workers who do not receive service charge distribution tend to refrain from contributing more to the company. According to attribution theory, which underlies individual behavior, certain stimuli can at the same time influence individual behavior. Employees of PT. Samaja Bali Villas makes their behavior only work on their portion without thinking about other employees or other departments at any time because for them it tends not to have much influence on them, but the behavior of senior staff over time can consistently behave to help the department making them influenced by external factors by hoping for work commitment so that promotions can be obtained. Therefore, the hotel management needs to re-discuss the service charge point system so that employees can feel satisfied about the service points they get, and so that it can reduce social jealousy between employees.

## CONCLUSION

This study has implications, namely, to determine the impact of Payroll Accounting and Service Charges on employee commitment at PT. Samaja Bali Villas. The test results conclude that:

- 1) Payroll accounting at PT. Samaja Bali Villas is considered good and effective, with employee pay based on their contracts largely not in line with the Badung Regional Minimum Wage (UMR). However, it is agreed upon by employees, reflecting the company's separation and categorization of each employee's work, with a clear chain of command from a superior in issuing orders and preparing reports. Internal salary factors also play a role in employee well-being, which increases employee commitment to work toward goals aligned with their success, ultimately achieving or achieving various predetermined targets within their work.
- 2) The distribution of service charges at PT. Samaja Bali Villas adheres to existing government regulations, effectively and efficiently enhancing employee commitment. With clear and regular compensation provided to employees in accordance with policy, PT. Samaja Bali Villas fosters employee commitment. Over time, the behavior of senior staff can consistently help other departments, setting an example for other individuals, which is an external factor, with the expectation of employee commitment to work, leading to higher levels of career advancement and potential promotions.

Based on the research findings, the researcher can offer suggestions for further research, such as:

1. PT. Samaja Bali Villas should pay more attention to employee incentives and ensure equal pay for all employees based on the relevant year's minimum wage (UMR), which will undoubtedly impact employee performance and work commitment.
2. PT. Samaja Bali Villas needs to overhaul its service charge distribution system, which can create jealousy among employees and casual workers, disrupting operational activities and discouraging employees from developing themselves beyond their limits.
3. Future research should use this situation as a snapshot of a company experiencing a similar situation. This will allow for a more comprehensive and comprehensive understanding of how employees feel about their performance when receiving compensation that does not meet government standards. This will allow for a more comprehensive and comprehensive presentation of research results than this study.

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