

ABSTRAK

Pembayaran tunjangan profesi dosen dan tunjangan kehormatan profesor diberikan kepada dosen atas jasanya dalam mengembangkan pendidikan pada perguruan tinggi negeri di Indonesia, salah satunya pada Universitas Airlangga. Karena hal tersebut, keterlambatan dan perbedaan waktu pencairan pembayaran tunjangan profesi dosen dan tunjangan kehormatan profesor menjadi suatu hal yang harus dihindari dan disolusikan. Masalah keterlambatan dan perbedaan waktu pencairan pembayaran tunjangan profesi dosen dan tunjangan kehormatan profesor disebabkan karena belum terwadahi dalam aplikasi sehingga pengusulannya dan pemotongan pajak penghasilan pasal 21 masih menggunakan Microsoft Excel dan untuk pembuatan bukti potongnya masih dibuat secara manual. Penelitian ini menggunakan metode kualitatif eksploratori. Perancangan ulang sistem menggunakan flowchart, data flow diagram (DFD) dan entity relationship diagram (ERD). Hasil perancangan ulang sistem informasi pemotongan pajak penghasilan pasal 21 dengan model Human Resources Information System (HRIS) yang berbasis website memecahkan masalah dan diharapkan dapat mempercepat pembayaran tunjangan, pembuatan bukti potong secara otomatis yang sesuai dengan peraturan pajak yang berlaku serta penyampaian informasi pembayaran dan pemotongan pajak penghasilan pasal 21 kepada dosen.

Kata Kunci: Sistem Informasi Akuntansi, Sistem Informasi Sumber Daya Manusia, Tunjangan Profesi Dosen, Tunjangan Kehormatan Profesor, dan Pemotongan Pajak Penghasilan Pasal 21.

ABSTRACT

Payment of professional allowance of professors and honorary professions of professors are given to the lecturers for their services in developing education at state universities in Indonesia, one of them at Airlangga University. Because of this, the delay and time difference between the disbursement of profession payments of professors and professors' honor benefits becomes something that should be avoided and dissolved. The problem of delay and the difference of the disbursement time of the profession payments of the professors and the honorific benefit of the professor is due to not been contained in the application so that the proposal and the income tax deduction of article 21 still use microsoft excel and for the manufacture of the proof of his piece is still made manually. This research uses qualitative exploratory method. System redesign using flowchart, data flow diagram (DFD) and entity relationship diagram (ERD). The redesign of the income tax deduction system of article 21 with the human resources information system (HRIS) model based on the website solves the problem and is expected to speed up the payment of allowances, the manufacture of proof of deductions automatically in accordance with the applicable tax rules as well as the delivery of payment and tax withholding information income of article 21 to lecturer.

Keywords: Accounting Information System, Human Resource Information System, Lecturer Profession Benefit, Professor Honor Allowance, and Withholding Tax Article 21.