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Information System Optimization: Accounting, Remuneration, and Tax Compliance Perspectives

Helmy Aulia Rachman^{1*}, Muhammad Dimar Alam¹, Nur Hazbiy Shaffan¹

¹ Universitas Brawijaya, Malang, Indonesia

* Corresponding author: Helmy Aulia Rachman (helmyauliarachman11@gmail.com)

Abstract

This study discusses the influence of accounting information systems, satisfaction with remuneration, and satisfaction with taxation on the performance of lecturers and employees at Brawijaya University. The urgency of this study is motivated by the phenomenon of a new system at the University, namely UB Satu Data, which can support the performance of lecturers and employees in terms of accounting information systems, remuneration systems, and also taxation. The purpose of this study is to measure the influence of accounting information systems, satisfaction with remuneration, and satisfaction with taxation policies on the performance of lecturers and employees at Brawijaya University. The research method used is quantitative with a comparative causal research type using a survey of all employees and lecturers at Brawijaya University. The results of this study indicate that a good remuneration system can improve job satisfaction and performance of lecturers and educators through financial and moral rewards. Satisfaction with taxation policies such as transparency and administrative efficiency have a significant effect on performance with a coefficient of 0.527 ($p = 0.009$). Changes to PP No. 58 of 2023 affects the calculation of PPh 21 tax, increases taxpayer compliance but raises concerns regarding administration and net income. Institutional support for a transparent tax system affects subjective norms and academic productivity.

Keywords

Accounting, Employee Performance, Information System, Remuneration, Taxation

1. Introduction

Brawijaya University has experienced many developments with 18 faculties and 221 study programs for vocational, undergraduate, master's, doctoral, specialist, and professional levels. Brawijaya University has consistently managed to become one of the top five universities in Indonesia based on the official assessment of the Ministry of Research, Technology, and Higher Education (*Kementerian Riset, Teknologi, dan Pendidikan Tinggi/Kemenristekdikti*). Brawijaya University is also one of the State Universities with Legal Entities (*Perguruan Tinggi Negeri Berbadan Hukum/PTN-BH*) which was established in 2021 through Government Regulation of the Republic of Indonesia Number 108 of 2021 concerning the State University of Brawijaya Legal Entity. As a consequence of the change in the status of PTN-BH, Universitas Brawijaya is given full autonomy to manage its resources as government intervention is minimized (Darlis et al., 2023). This condition has implications for Brawijaya University's need to manage its own funding. However, the PTN-BH transition, which seems to be rushed without a qualified preparation process, has affected the performance of lecturers and teaching staff. Issues regarding the quality of education where the presence of the state is still minimal due to accreditation, curriculum, and the quality of teachers who still use voluntary concepts (Azis, 2021).

The management of staffing performance of Universitas Brawijaya is closely related to the institution of PTN-BH itself, where a regulation is needed that can accommodate the flexibility of PTN-BH management. There are 3 types of rules needed related to staffing in PTN-BH, namely clarity of employment status, organizational structure of PTN-BH position nomenclature and career paths for all PTN-BH personnel, both ASN and non-permanent personnel (Utama, 2017). The Brawijaya University (*Universitas Brawijaya/UB*) Chancellor's Regulation is a guideline for the management of staffing at Brawijaya University. However, in its implementation, the UB Chancellor's Regulation is often not followed up due to the hasty formulation of Pertor UB so that it does not cover all the needs of the UB academic community, especially lecturers and teaching staff. Based on the findings of the UB Internal Audit Unit personnel audit, the problem that is often found is that the status of employees is not in accordance with the rector's regulations. These problems result in the career development of the employees concerned will experience problems and are not in accordance with the provisions and are at risk of becoming case findings due to the invalidity of the provision of honorarium due to the employment status concerned is not in accordance as stipulated in the Rector's Regulation. This is certainly a big challenge for Brawijaya University because it can have an impact on the overall performance of Brawijaya University.

The transformation of Brawijaya University towards PTN-BH status requires an accounting information system that can develop flexible and adaptive software. The system must be developed in an effective and efficient manner that allows changes to occur in each process according to the needs and results of system evaluation so as to increase user satisfaction. *UB Satu Data* - an academic service owned by Brawijaya University - is currently one example of an integrated information system with the concept of applications that have been organized according to their respective flows. This application integrates all business flows that occur at Brawijaya University. Application synchronization has been implemented consisting of SELMA, SIMKEU, ADMISI, SIM UB (SIKAD, SIADO, scholarship), SIUDA, SINATRA, UPKK and alumni, and IKA UB. This integration allows users to only need one login to access UB information system services according to their access rights. Task compatibility with technology will lead individuals to achieve better performance (Ballarini et al., 2009). The application of information systems that are not in accordance with user needs will not provide benefits for improving individual performance. Several previous studies have discussed the effect of information

systems on employee performance in educational institutions (Yuliana, 2017; Hutasuhut & Palahi, 2021). This shows that the application of accounting information systems can improve the performance of lecturers and teaching staff at Brawijaya University as an educational institution (Sitorus et al., 2021).

The remuneration system, which is one part of the overall information system, also plays an important role in improving performance. Remuneration satisfaction refers to the extent to which employees are satisfied with the financial compensation they receive from their work. In improving the performance of lecturers and teaching staff at Brawijaya University, several ways can be taken, including: training, education, appropriate compensation, providing motivation, and a conducive work environment. (Fatayati et al., 2020). Through the remuneration process, it is hoped that lecturers and teaching staff will be more maximally responsible for their work because they have been provided with education and training related to work application. Since turning into a PTN-BH, Brawijaya University has regulated the remuneration system in the Rector's Regulation which has been adjusted to the State Civil Service Agency (*Badan Kepegawaian Negara/BKN*) and Ministry of State Apparatus Empowerment and Bureaucratic Reform (*Kementerian Pendayagunaan Aparatur Negara dan Reformasi Birokrasi/Kemenpan-RB*) remuneration regulations. The remuneration policy is also a solution so that there is no overlap in income between education personnel, where previously civil servant education personnel earned more and had more activities than permanent non-civil servant education personnel (Geonardo et al., 2021). Research by Pomoeng & Rombeallo (2022) found that remuneration has a positive effect on employee performance at Tax office (*Kantor Pelayanan Pajak/KPP*) Pratama Palopo. Prawira & Farida (2016) also found that there was a positive effect of remuneration variables on employee performance. The existence of this positive influence shows that remuneration is directly able to make a significant contribution to improving the performance of lecturers and teaching staff of Brawijaya University.

In addition, there is a phenomenon related to the tax withholding system that has recently caused pros and cons, which can affect the performance of lecturers and educators. The Average Effective Rate or (*Tarif Efektif Rata-Rata/TER*) is a new method for calculating Income Tax 21 that is enforced by the government starting in 2023. TER aims to simplify the process of calculating International Testing Agency (ITA) 21 and make the tax system fairer. The ITA 21 simplification policy applies the Average Effective Rate at each tax period to simplify the ITA 21 withholding system which has been considered complicated due to the application of various withholding scenarios by considering various components of gross income deduction costs, including Non-Taxable Income (*Penghasilan Tidak Kena Pajak/PTKP*). On the one hand, the determination of PTKP aims to protect taxpayers from tax collection by taking into account the burden of family dependents, but on the other hand, the existence of a PTKP deduction mechanism directly against gross income makes the Income tax (*Pajak Penghasilan/PPh*) Article 21 withholding scenario even more complex (Jalil et al., 2024). Sumali & Lim (2024) found that the use of the Average Effective Rate does not have an impact on the additional new tax burden so that taxpayers do not need to worry about the increase in the amount of tax to be withheld. But on the contrary, Hidayah & Kurniawan (2024) found that changes in TER had a positive effect on taxpayer loyalty at KPP Pratama Gresik. Thus, changes in ITA 21 TER regulations should be a concern so as not to invite dissatisfaction for employees, especially lecturers and educators of Brawijaya University.

This study examines the effect of accounting information systems, satisfaction with remuneration, and tax satisfaction on employee and lecturer performance at Brawijaya University. This study adds to the novelty by adding a tax satisfaction variable that uses the Effective Rate scheme in deducting PPh 21. The TER

regulation is the latest regulation established and has become one of the concerns of lecturers and teaching staff at Brawijaya University because the deduction scheme is different from the old PPh 21 deduction scheme. Thus, in accordance with the phenomena that occur in the field, this research is expected to be a study for Brawijaya University in improving the performance of lecturers and teaching staff. In explaining the relationship between information systems and employee performance of Brawijaya University, Theory of Planned Behavior (TPB) is the theory used to underlie the research. Theory of Planned Behavior is a cognitive theory that states that an individual's decision to engage in a particular behavior can be based on their intention to engage in that behavior (Ajzen, 1991). The factors in question can be attitudes to behavior, subjective norms, and perceived behavioral control. The purpose of this study is to measure the influence of accounting information systems, satisfaction with remuneration, and satisfaction with taxation policies on the performance of lecturers and employees at Brawijaya University

2. Literature Review

Accounting Information System (AIS) is a tool that can help an organization's management to improve its control over company operations and to develop its performance (Trabulsi, 2018). When Brawijaya University lecturers and teaching staff feel that the accounting information system is easy to use, it will increase their intention to use the accounting information system. Especially Brawijaya University, which has transformed into PTN-BH requires support with information systems that will make it easier for accountants to improve their performance. The accounting information system used at Brawijaya University is Accurate. Accurate offers a range of modules covering all aspects of accounting and finance, including purchasing, sales, inventory, fixed assets and cash management. User interface design. Accurate is quite intuitive, making it easy for users to operate this software, both for those with experience and those who are just learning accounting. Business entities and units at Brawijaya University that have used Accurate are the Business Management Agency, PT, UB Foundation, and UB Hospital. Accounting data that has been inputted into Accurate will then be integrated with UB's financial information system (*Sistem Informasi Manajemen Keuangan/SIMKEU*). Data that has been inputted in SIMKEU will then be synchronized to other information systems such as SIM Reporting, Government Agency Performance Accountability System (*Sistem Akuntabilitas Kinerja Instansi Pemerintahan/SAKIP*), Financial Management Information System of the Management Agency (*Sistem Informasi Manajemen Keuangan Badan Pengelola/SIMKEU BP*), University Remuneration Information System (*Sistem Informasi Remunerasi Universitas/SIREMUN*), and other Information Systems. With the integration of these information systems, all information that has been managed can be processed as the basis for preparing the strategic plan of Brawijaya University which is implemented in the performance of lecturers and teaching staff of Brawijaya University.

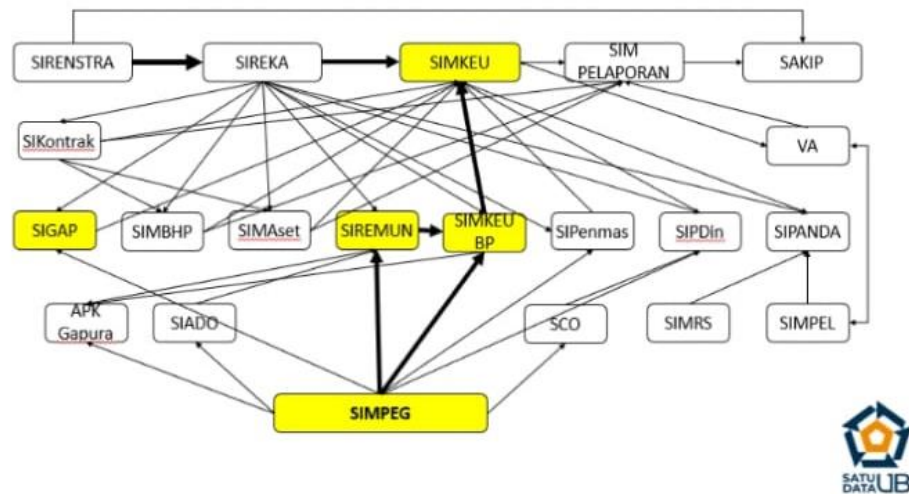


Figure 1. Flowchart of One UB Data

Several studies have examined the effect of information systems on performance in the field of educational institutions. Hutasuhut & Palahi (2021) found that information technology has a positive effect on lecturer performance at Al-Washliyah Nusantara Muslim University. Yuliana (2017) shows that the performance of accounting information systems with indicators of training education, top management support and formalization of system development affects user satisfaction at Private Universities (PTS) in Bandar Lampung. However, accounting information systems have no effect on individual performance in private schools in Palembang city. The inconsistency in the results of previous research is a research gap to test previous research using different research objects.

The Theory of Planned Behavior (TPB) previously explained, it can be concluded that this theory can analyze the factors that influence the performance of lecturers and teaching staff at Brawijaya University. Attitude towards behavior affects a person's behavioral intention, if the attitude of lecturers and teaching staff at Universitas Brawijaya responds positively. The accounting information system which is a research variable will affect the performance of lecturers and teaching staff at Universitas Brawijaya. The existence of an understanding of the accounting information system used will be one of the triggers for the enthusiasm and performance of lecturers and teaching staff at Universitas Brawijaya.

H1: Accounting information systems have a positive effect on the performance of lecturers and educators at Brawijaya University.

Based on UB Rector's Regulations (*Peraturan Rektor/Pertor*) No. 18 of 2023 Article 1 No. 3, remuneration is the total compensation received by employees based on professional responsibilities and demands. Remuneration is regulated in the remuneration system, a system used to support the performance assessment process, calculation of the amount, and payment of remuneration. In addition to Salary, Permanent Lecturers and Permanent Tendik UB receive academic position allowances, family allowances, food allowances, and other allowances in accordance with laws and regulations, as well as additional Non-tax revenue (*Penerimaan Negara Bukan Pajak/PNBP*) salaries and performance incentives in the remuneration system regulated in the Rector's Regulation on remuneration at UB. Based on UB Rector Regulation No. 5 of 2022 Article 9 No. 1, remuneration is given by considering the level of position, position value, performance achievement, and Remuneration Index. The index is calculated by considering the amount of PNBP, number of students, number of employees, number of assets managed, number and accreditation of study programs, and performance targets and/or achievements. Remuneration financing

comes from funds other than the state budget in the current year and/or cash balances stipulated in the Annual Work Plan and Budget. An example of lecturer remuneration based on functional positions at Brawijaya University.

Table 1. Nominal Remuneration according to UB Rector Regulation No. 5 of 2022 Article 9 No. 1

Job Class	Position	Additional PNBP Salary (Per Month)	Maximum Performance Incentive (Per Month)
12	Professor	IDR 3,140,300	IDR 14,654,600
11	Associate Professor	IDR 2,508,500	IDR 11,706,200
10	Lector	IDR 2,085,700	IDR 9,733,400
9	Expert Assistant	IDR 1,723,800	IDR 8,044,400
8	Instructor	IDR 1,458,600	IDR 5,105,100

Remuneration earned by lecturers and teaching staff can be accessed through the UB Apps remuneration section. The remuneration obtained varies, depending on the functional position, class, and so on. Remunerators consisting of validators, verifiers, operators, and administrators are tasked with validating and verifying remuneration data before it is inputted into the Remuneration Management system application or commonly referred to as SIREMUN. The legal product regarding remuneration is regulated in UB Pector no. 18 of 2023. The provision of remuneration aims to improve the performance of lecturers and teaching staff so as to maximize their performance. However, the effectiveness of remuneration often brings polemics, whether the remuneration given to lecturers and teaching staff is ideal and has the potential to improve the performance of lecturers and teaching staff or vice versa.

Several previous studies have examined the effect of the remuneration system on employee performance. According to research from Azis (2013), remuneration has a positive effect on employee performance at Tax office (*Kantor Pelayanan Pajak/KPP*) Tuban. According to Fatayati et al. (2020), remuneration has a positive effect on the performance of non-civil servant education personnel within the head office of Brawijaya University. According to Nasution et al. (2021), remuneration has a positive effect on the performance of employees of UIN North Sumatra Medan. According to Pomoeng & Rombeallo (2022), remuneration has a positive effect on employee performance at KPP Pratama Palopo.

The Theory of Planned Behavior, subjective norms are a factor that is also considered. Subjective norms can be influenced by the social environment such as remuneration. If lecturers and teaching staff at Brawijaya University get remuneration and feel that the remuneration is appropriate, then lecturers and teaching staff at Brawijaya University will show their best performance in order to get more remuneration. The success of the remuneration system can be influenced by the perceptions of lecturers and teaching staff at Brawijaya University, which are subjective norms. Thus, based on the results of previous research.

H2: Remuneration satisfaction has a positive effect on the performance of lecturers and educators at Brawijaya University.

The calculation technique applied to Income Tax 21, namely in the January-November period using the monthly or daily average effective rate (TER) scheme and in the December period using the progressive tax rate article 17. The calculation of Income Tax 21 starting in January 2024 is very different from the previous calculation of Income Tax 21.

The average effective rate method, taxpayers only need to calculate the total income earned and the classification of groups and rates each month. The groups

here are based on the status of taxpayers and Non-Taxable Income (*Penghasilan Tidak Kena Pajak/PTKP*) which is classified into 3, namely TER A (PTKP TK/0, TK/1, K/0), TER B (PTKP TK/2, TK/3, K/1, K2), TER C (PTKP K/3) (Santioso & Salim, 2024). The amount of monthly and daily TER is contained in the appendix of PP 58 Year 2023. With the increase in Provincial Minimum Wage (*Upah Minimum Provinsi/UMP*) in 2024, it is above the Non-Taxable Income, which means that they must pay Article 21 income tax on wages, allowances, Holiday Bonus (*Tunjangan Hari Raya/THR*) and other income. The problem with the new regulation is that it will be applied starting January 2024 throughout Indonesia using ebupot PPh 21/26. With ebupot 21/26 every company is directly connected to the server from the DGT, this makes university leaders and employees worried considering the limited ability of university staff and the calculation of PPh 21 using ebupot has never been done or run.

The government policy on TER PPh 21 became a new polemic at Brawijaya University due to the imposition of a much higher tax in December. This has drawn protests from all employees of Brawijaya University because the take home pay will be significantly reduced in December. On the other hand, the calculation of TER PPh 21 is quite difficult to implement so many companies still make mistakes in the calculation. According to Rosalia et al. (2020), the calculation of Income Tax Article 21 deductions was not in accordance with the regulations because there were errors in the PTKP section, the tariff layer did not charge a 20% higher rate for those who did not have an Tax ID number (*Nomor Pokok Wajib Pajak/NPWP*), and the amount deposited was different so that there was an overpayment. According to Anissa et al. (2024), in the January and February 2024 tax periods, the income received by employees on average increased as for the company, the calculation for the tax period became easier, more concise and the amount of tax paid during that period was reduced compared to using the Harmonization of Tax Regulations (*Harmonisasi Peraturan Perpajakan/HPP*) Law No. 7 of 2021.

Based on the Theory of Planned Behavior, lecturers and teaching staff at Universitas Brawijaya will rely heavily on their perceived behavioral control support. If lecturers and teaching staff at Universitas Brawijaya have a positive attitude, get help from people around them, and have few problems in their work, they will have better intentions than if they have a positive attitude and support from the surrounding community but have many problems in their work. Tax satisfaction, which is the research variable, will be an important factor that supports good intentions and opinions for lecturers and teaching staff at Brawijaya University because taxation is one of the important elements that are the main thoughts of lecturers and teaching staff at Brawijaya University. Thus, based on the results of previous research.

H3: Tax satisfaction has a positive effect on the performance of lecturers and educators at Brawijaya University.

3. Methods

This research is quantitative research using a questionnaire. The population used in this study includes lecturers and teaching staff at Brawijaya University in 2024, namely 2292 lecturers and 1062 teaching staff with a total of 3354 employees as reported in the Central Bureau of Statistics of Malang. The sampling technique uses purposive sampling by selecting samples based on criteria used as data sources with the following criteria (Bougie & Sekaran, 2019). The sample selection criteria are lecturers at Brawijaya University in 2024 and are teaching staff at Brawijaya University in 2024. The results of calculations using the Slovin formula in determining the sample showed a result of 97 respondents. Each question will be measured using a Likert scale. After all data from the specified minimum target is

successfully obtained, the next step the data will be tested using Statistical Product and Service Solution (SPSS) 25 and the results of the data will be analyzed

4. Results

Research results Hypothesis testing was carried out to evaluate the influence of independent variables on dependent variables in accordance with the research framework. The independent variables in this study are accounting information systems (x1), remuneration satisfaction (x2), and taxation satisfaction (x3), while the dependent variable is the performance of lecturers and teaching staff (y). The analysis was carried out using multiple linear regression and coefficient testing results.

Table 2. Hypothesis Test Results

Variables	Multiple Regression		Linear	Description
	B	t	Sig.	
Accounting Information System (x1)	0.771	5.991	0.000	H1 Accepted
Remuneration Satisfaction (x2)	0.480	2.332	0.022	H2 Accepted
Tax Satisfaction (x3)	0.527	2.665	0.009	H3 Accepted

The accounting information system (x1) has a positive and significant influence on the performance of lecturers and education staff (y), with a coefficient value of 0.771. This finding supports the hypothesis that an effective accounting information system can improve individual performance in higher education institutions. In the context of TPB, the existence of a reliable and transparent accounting information system affects users' normative beliefs towards academic and financial data management. This is in line with the arguments of Ajzen (1991) and Ajzen & Fishbein (2005), which perceived control over quality accounting information can increase perceived behavioral control, where workers have better access to manage administrative tasks such as workload reporting, achieving performance targets, and monitoring fund allocations, thus encouraging better performance.

A good information system allows lecturers and teaching staff to feel confident that their efforts will be accurately recorded and rewarded. According to Trabulsi (2018), the existence of an accurate system not only creates efficiency, but also increases user confidence in the fairness of the institution. At Brawijaya University, the integration of technology in the accounting information system reflects innovation in line with the development of digital governance. This implementation supports the argument of Yuliana (2017), which appropriate information technology provides convenience and accountability in strategic decision making. Structured information systems allow organizations to achieve optimal work efficiency. In the context of Universitas Brawijaya, the use of technology-based information systems not only helps improve administrative transparency, but also supports data-based strategic decision making. This is in accordance with the statement Hutasuhut & Palahi (2021), that proper adoption of information technology can contribute to increased organizational and individual productivity.

From a practical perspective, lecturers and teaching staff can focus more on academic and learning activities without being burdened by administrative uncertainties. This rationalization indicates that with a good information system, control over performance results becomes more measurable, so that lecturers and teaching staff feel more involved and responsible for their duties. Furthermore, remuneration satisfaction shows a significant positive effect on the performance of lecturers and teaching staff with a coefficient value of 0.480 and a significance level

of 0.022. This finding supports the theory that adequate remuneration is one of the main factors that motivate individuals to improve their performance (Ajzen, 1991; Ajzen & Fishbein, 2005). In the context of TPB, satisfaction with the remuneration system can affect attitude toward behavior. Lecturers who are satisfied with the remuneration system will have a positive attitude towards their duties and responsibilities, so they are more motivated to provide the best performance. As explained by Azis (2013), the remuneration system acts as a motivator that rewards individual achievement. At Brawijaya University, the performance-based remuneration system incentivizes lecturers and teaching staff to meet or exceed performance targets. This creates a sense of fairness and satisfaction that drives productivity. Furthermore, remuneration satisfaction also indicates that the institution gives equal recognition to individual contributions. As mentioned by Fatayati et al. (2020), transparent and fair compensation policies not only strengthen working relationships, but also increase employee loyalty to the institution.

From a practical point of view, adequate remuneration not only fulfills financial needs, but also provides moral rewards that have an impact on individual psychology (Ridwan, 2023). Lecturers and educators who feel valued will show higher commitment to the organization. Conversely, if the remuneration system does not meet expectations, it can lead to dissatisfaction that affects their performance. Therefore, a well-designed remuneration system is an important instrument in creating a productive and harmonious work environment (Paulus, 2023). Tax satisfaction also shows a significant positive effect on the performance of lecturers and teaching staff with a coefficient value of 0.527 and a significance of 0.009. This finding confirms that satisfaction with taxation policies, such as transparency of tax deductions and administrative efficiency, contributes to improved individual performance (Ajzen, 1991; Ajzen & Fishbein, 2005). In TPB, tax satisfaction affects the subjective norms of lecturers and teaching staff. They feel that the institution provides sufficient support in carrying out tax obligations, so that they can focus on improving academic performance. As expressed by Anissa et al. (2024), transparent taxation policies can increase individuals' trust in institutions. At Brawijaya University, the tax system integrated with the information system provides clarity regarding the tax withholding and reporting mechanism, thus reducing uncertainty that can affect individual satisfaction. According to Garini (2019), transparent tax management reflects the institution's commitment to the principles of accountability and legal compliance.

Government Regulation No. 58 of 2023 has had a major impact on the calculation and withholding tax scheme for ITA 21 in Indonesia, which also affects lecturers and employees at Brawijaya University. Basically, the changes in this case include tax rate adjustments, broader tax imposition, and several other changes. The policy is expected to increase taxpayer compliance in tax payments. Although this policy is quite positive for the country, people have concerns about the administration for companies and the impact on the net income received by employees (Harahap, 2023). The effect of tax satisfaction on performance lies in the emotional involvement of individuals (Ciziceno & Pizzuto, 2022). When lecturers and educators understand that the tax system is well-run and fair, they feel that the administrative burden does not prevent them from making greater contributions (Bell & Smith, 2022). Conversely, dissatisfaction with tax policies can create frustration that negatively impacts productivity (Soumadi & Alrjoub, 2023).

5. Conclusion

This study investigates the impact of accounting information systems, remuneration satisfaction, and tax satisfaction on the performance of lecturers and teaching staff at Brawijaya University. The findings reveal that all three factors positively and significantly influence individual performance. Transparent and

reliable accounting information systems enhance work efficiency and support better decision-making. Remuneration satisfaction acts as a strong motivator, driving optimal performance among staff. Furthermore, satisfaction with taxation policies fosters trust in the institution, contributing to increased productivity. The study emphasizes that effective management of these factors is crucial for creating a productive work environment. To build on these findings, the researcher recommends improving accounting information systems by enhancing access speed, data accuracy, and system integration to streamline performance data management. Additionally, performance-based remuneration policies should be refined by incorporating staff input, while clear communication about tax deductions and reporting must be ensured to build trust. The research provides actionable insights for higher education managers to enhance lecturer and staff performance through well-managed information systems, remuneration, and tax policies. Implementing data-driven policies based on these recommendations can boost operational efficiency and foster employee loyalty. Furthermore, these findings highlight the importance of continuously improving administrative systems as part of broader human resource management strategies. By doing so, universities can create a competitive and productive organizational environment that supports long-term institutional success.

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