

## **ABSTRACT**

The development of information technology is developing very rapidly nowadays is happening a lot. One of these fields is accounting was recording with manually, but with the development of technology and information, the recording can be done by computerization to be known as the accounting information system. Of course, this also affects finances, while entrepreneurs collect their own businesses. There is company that does not yet have a system that can manage their company's finances properly, making financial records that are less accurate and not yet computerized. Therefore, making this final report to create an accounting information system about making this report helps in recording employee payroll for tax calculation of article 21 for the Kue Balok Mang Salam company.

The design of the application for recording and calculating income tax article 21 was made using the SDLC (Software Development Life Cycle) method with the Agile model. The coding of this application using the C programming language, using the Sublime Text 3 application and testing the software with the Black Box Testing method. From the design of this application it can be concluded that with this application can help Kue Balok Mang Salam Company to recording and calculating employee payroll and taxes as intended properly.

Keywords: Accounting, Information Systems, Agile SDLC, Black Box Testing, Technology, Information