

ABSTRAK

SRI WAHYUNINGSIH, (2023) Pengaruh Sistem Informasi Akuntansi Terhadap Kinerja Aparatur Desa Dan Pengelolaan Anggaran Dana Desa Di Desa Palae Kab.Sinjai, Skripsi Program Studi Akuntansi Fakultas Ekonomi dan Bisnis Universitas Muhammadiyah Makassar (dibimbing oleh Faidul Adziem dan Rini Sulistiyanti).

Penelitian ini bertujuan untuk mengetahui pengaruh sistem informasi akuntansi terhadap kinerja aparatur desa dan pengelolaan anggaran dana desa di Desa Palae Kab.Sinjai. Penelitian ini menggunakan metode penelitian kuantitatif. Sampel dalam penelitian ini sebanyak 15 responden yang diambil menggunakan teknik Non Probability Sampling. Pengumpulan data diperoleh dengan pembagian angket atau kuesioner. Metode analisis data menggunakan statistic deskriptiv, uji validitas, uji reabilitas, uji normalitas, uji multikolonesaritas, uji heteroskedastisitas dan pengujian hipotesis (uji regresi sederhana dan uji parsial) dengan menggunakan SPSS 26 for windows. Hasil dari penelitian ini menunjukkan bahwa sistem informasi akuntansi berpengaruh positif dan signifikan terhadap kinerja aparatur desa dan pengelolaan anggaran dana desa di desa Palae kab.Sinjai. Positif memiliki arti bahwa dengan penerapan sistem informasi akuntansi di kantor desa dapat meningkatkan kinerja aparatur desa dan pengelolaan keuangan desa serta menunjukkan bahwa seiring meningkatnya tekhnologi informasi dan pemahaman sistem informasi akuntansi maka kinerja aparatur desa dan pengelolaan keuangan desa juga akan ikut berkembang.

Kata Kunci : Sistem Informasi akuntansi, Kinerja Aparatur dan Pengelolaan Anggaran Dana Desa.



ABSTRACT

SRI WAHYUNINGSIH, (2023) *The Influence of Accounting Information Systems on Village Apparatus Performance and Village Fund Budget Management in Palae Village, Sinjai Regency, Thesis for the Accounting Study Program, Faculty of Economics and Business, University of Muhammadiyah Makassar (supervised by Faidul Adziem and Rini Sulistiyanti).*

This study aims to determine the effect of the accounting information system on the performance of village apparatus and the management of the village fund budget in Palae Village, Sinjai Regency. This research uses quantitative research methods. The sample in this study were 15 respondents who were taken using the Non Probability Sampling technique. Data collection was obtained by distributing questionnaires or questionnaires. Methods of data analysis using descriptive statistics, validity test, reliability test, normality test, multicollinearity test, heteroscedasticity test and hypothesis testing (simple regression test and partial test) using SPSS 26 for windows. The results of this study indicate that the accounting information system has a positive and significant effect on the performance of the village apparatus and the management of the village fund budget in Palae Village, Sinjai Regency. Positive means that the implementation of an accounting information system in the village office can improve the performance of village apparatus and village financial management and shows that as information technology improves and understanding of accounting information systems, the performance of village apparatus and village financial management will also develop.

Keywords: Accounting Information System, Apparatus Performance and Village Fund Budget Management.

