

ABSTRAK

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Judul : Pengaruh Penggunaan SIA dan Kemampuan SDM terhadap Performa Kerja Aparatur pada Badan Pengelolaan Keuangan Daerah (BPKD) Kabupaten Aceh Utara

Penelitian ini dimaksudkan mengkaji dampak pemanfaatan SIA serta kapasitas SDM pada kinerja aparatur di BPKD Aceh Utara. Rancangan yang dipakai bersifat kuantitatif sebab data dianalisis dengan ukuran angka dan prosedur statistik. Populasi penelitian meliputi 62 pegawai yang tersebar pada tujuh bidang atau bagian. Penentuan sampel memakai teknik sensus, sehingga seluruh unsur populasi dilibatkan sebagai responden sehingga kondisi organisasi dapat tergambar lebih menyeluruh. Data utama diperoleh melalui penyebaran kuesioner langsung kepada responden. Dari semua kuesioner yang dibagikan, 60 kuesioner diterima kembali dan layak dianalisis, sehingga tingkat pengembalian mencapai 96,77%. Temuan uji parsial memperlihatkan bahwa pemanfaatan SIA memberi pengaruh positif serta signifikan pada kinerja aparatur. Sementara itu, kapasitas SDM tidak memperlihatkan pengaruh statistik yang berarti pada kinerja aparatur di BPKD Aceh Utara.

Kata kunci: penggunaan SIA, kemampuan SDM, performa kerja aparatur

ABSTRACT

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Title : The Influence of AIS Adoption and HR Capability on Staff Work Performance at the Regional Financial Management Agency (BPKD) of North Aceh Regency

This study examines the extent to which Accounting Information System (AIS) utilization and human resource capability influence staff performance at the Regional Financial Management Agency (BPKD) of North Aceh Regency. A quantitative approach was adopted because the research data were analyzed through numerical measurement and statistical procedures. The population consisted of 62 employees assigned to seven divisions or work units within the agency. The sample was determined using a census method, so every member of the population was included as a respondent to obtain a more complete picture of organizational conditions. Primary data were collected by distributing questionnaires directly to the respondents. Of all questionnaires distributed, 60 were returned and suitable for analysis, resulting in a response rate of 96.77%. The partial test results show that AIS utilization has a positive and statistically significant effect on staff performance. In contrast, human resource capability does not have a statistically significant effect on staff performance at the Regional Financial Management Agency of North Aceh Regency.

Keywords: AIS Adoption, Human Resource Capability, Staff Performance