ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh penerapan Sistem Informasi Akuntansi (SIA) terhadap kesejahteraan ekonomi masyarakat miskin melalui pengelolaan dana Program Keluarga Harapan (PKH) di Kecamatan Tanah Jambo Aye, Kabupaten Aceh Utara. Penelitian ini menggunakan pendekatan kuantitatif dengan teknik probability sampling melalui metode simple random sampling terhadap 97 responden. Data dikumpulkan melalui kuesioner dan dianalisis menggunakan analisis jalur (path analysis) dengan bantuan program SPSS serta uji Sobel. Hasil penelitian menunjukkan bahwa penerapan Sistem Informasi Akuntansi berpengaruh positif dan signifikan terhadap pengelolaan dana Program Keluarga Harapan (PKH), namun tidak berpengaruh signifikan terhadap kesejahteraan ekonomi masyarakat miskin. Pengelolaan dana Program Keluarga Harapan (PKH) juga tidak berpengaruh signifikan terhadap kesejahteraan ekonomi masyarakat miskin serta tidak mampu memediasi pengaruh penerapan Sistem Informasi Akuntansi terhadap kesejahteraan ekonomi masyarakat miskin. Temuan ini menunjukkan bahwa penerapan Sistem Informasi Akuntansi lebih berperan dalam meningkatkan kualitas pengelolaan dana PKH melalui transparansi, akuntabilitas, dan ketepatan administrasi, namun belum mampu memberikan dampak langsung terhadap peningkatan kesejahteraan ekonomi masyarakat penerima manfaat.

Kata Kunci: Sistem Informasi Akuntansi, Pengelolaan Dana PKH, Kesejahteraan Ekonomi Masyarakat Miskin.

ABSTRACT

This study aims to analyze the effect of the implementation of an Accounting Information System (AIS) on the economic welfare of poor communities through the management of the Family Hope Program (PKH) funds in Tanah Jambo Aye District, North Aceh Regency. This study employed a quantitative approach using a probability sampling technique through the simple random sampling method involving 97 respondents. Data were collected through questionnaires and analyzed using path analysis with the assistance of SPSS software and the Sobel test. The results indicate that the implementation of the Accounting Information System has a positive and significant effect on the management of Family Hope Program (PKH) funds, but it does not have a significant effect on the economic welfare of poor communities. The management of PKH funds also has no significant effect on the economic welfare of poor communities and is unable to mediate the effect of the implementation of the Accounting Information System on the economic welfare of poor communities. These findings indicate that the implementation of the Accounting Information System plays a greater role in improving the quality of PKH fund management through transparency, accountability, and administrative accuracy, but has not been able to directly improve the economic welfare of the beneficiary communities.

Keywords: *Accounting Information System, Family Hope Program (PKH) Fund Management, Economic Welfare of Poor Communities.*