ABSTRACT

The purpose of this study is to investigate the application of Accounting Information Systems in support of information and communication branch of the Bank's credit at Banda Aceh. The method used in this research is descriptive qualitative, while data derived from interviews, field notes, personal documents, and other supporting documents. The type of data used is primary data and secondary data. Qualitative data analysis was used to compare between the theories and concepts in Accounting Information Systems with the fact that the Bank Branch in Banda Aceh. From the data collected is analyzed and then interpreted to determine the suitability of the theory in order to be concluded. The results of this study indicate that (1) Accounting Information Systems Branch of the Bank implemented in Banda Aceh has been adequate, because the elements of the accounting information system to support the creation of credit information and communication (2) In Banda Aceh branch of the Bank there is credit information and communication quality, so as to assist management in decision making as well as creating reliable financial statements (3) role of Accounting information Systems to support the creation and communication of information on the Bank's credit Banda Aceh branch, so that the purpose of the activity can be achieved with good credit.

Keywords: Accounting Information Systems, Information and Communication