

**THE INFLUENCE OF ACCOUNTABILITY, TRANSPARENCY, HUMAN
RESOURCE COMPETENCE, REGULATION COMPLIANCE, AND THE
USE OF INFORMATION TECHNOLOGY TOWARDS FINANCIAL
STATEMENTS QUALITY IN VILLAGE GOVERNMENT
(Empirical study in Bantaeng Regency, South of Sulawesi)**

**PENGARUH AKUNTABILITAS, TRANSPARANSI, KOMPETENSI
SUMBER DAYA MANUSIA, KEPATUHAN REGULASI, DAN
PENGUNAAN TEKNOLOGI INFORMASI TERHADAP KUALITAS
LAPORAN KEUANGAN PEMERINTAH DESA
(Studi Empiris pada Kabupaten Bantaeng, Sulawesi Selatan)**



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**FACULTY OF ECONOMICS AND BUSINESS
UNIVERSITAS MUHAMMADIYAH YOGYAKARTA**

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RESEARCH THESIS

Submitted as a requirement for obtaining a bachelor's degree at
International Program of Accounting Faculty of Economics and
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STATEMENT OF ORIGINALITY

With this, I am:

Name : Hikma wahyuli

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Declare that this research thesis, with the title: **“THE INFLUENCE OF ACCOUNTABILITY, TRANSPARENCY, HUMAN RESOURCE COMPETENCE, REGULATION COMPLIANCE, AND THE USE OF INFORMATION TECHNOLOGY TOWARDS FINANCIAL STATEMENTS QUALITY IN VILLAGE GOVERNMENT (Empirical Study in Bantaeng Regency, South of Sulawesi)** there are no creation that have been submitted to obtain a bachelor's degree at a university and as long as my knowledge this thesis does not contain creation or has never been written or published by another person, except those written in this text and mentioned in the references. If there are creation or opinions that have been written or published by other people is found in this research thesis, I am willing to cancel the creation.

Yogyakarta, 3rd December 2018

Hikma Wahyuli

MOTTO

“Do (as you will), for Allah will see your deeds, and (so, will) His Messenger and the believers. And you will be returned to the Knower of the unseen and the witnessed, and He will inform you of what you used to do”

(Qs. At Taubah : 105)

“Learn because no one is born with knowledge.”

(Imam Syafi'i)

DEDICATION

Alhamdulillah, thank you to the one and only lord, Allah SWT who has given me his blessing and mercy to finishing this thesis in the right time. With full of happiness, I would like to say thank you very much for every single person that supported me, motivated me, pray about me and even comfort me in arranged this research thesis.

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ABSTRACT

This research aims to investigate the influence of accountability, transparency, human resource competence, regulation compliance and the use of information technology towards financial statements quality in village government in Bantaeng Regency, South of Sulawesi. The test variables are accountability, transparency, human resource competence, regulation compliance and the use of information technology. The population of this research is all of village government in Bantaeng Regency. The sample of this research involved 19 villages in Bantaeng Regency, with 68 respondents in total. Selected respondents are head of village, village secretary, village treasures, and village supervisors and financial chief of village government. The data collected through questionnaires and analyzed by using multiple linier analysis. The data in the study were tested using the software SPSS.15. Based on the analysis that have been made, the results are regulation compliance and the use of information technology significantly affect towards financial statement quality in village government. While, accountability, transparency and human resource competence are not significantly affect towards financial statement quality in village government.

Keywords: Accountability, Transparency, Human Resource Competence, Regulation Compliance, The Use of Information Technology, Financial Statement Quality.

PREFACE

Assalamu 'alaikum Warahmatullahi Wabarakatuh

All the praises and adoration are just for the only one lord, Allah SWT, who has given the ease, grace, mercy and guidance while the during the writing of this research thesis with the title “The Influence of Accountability, Transparency, Human Resource Competence, Regulation Compliance and The Use of Information Technology Towards Financial Statements Quality in Village Government”.

This research thesis is arranged to fulfill one of requirement to get Bachelor degree in Faculty of Economics and Business Universitas Muhammadiyah Yogyakarta. This topic was taken by the author as an evaluation and suggestion to the government, especially the village government related to financial statement quality and provide development ideas for further research.

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Yogyakarta, 3rd December 2018

Author

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