

**THE INFLUENCE OF HUMAN RESOURCE COMPETENCY,
IMPLEMENTATION OF GOVERNMENT ACCOUNTING STANDARD,
INTERNAL CONTROL SYSTEM, AND UTILIZATION OF INFORMATION
TECHNOLOGY TOWARDS QUALITY OF LOCAL GOVERNMENT
FINANCIAL STATEMENT**

(Empirical Study on Local Government Department in Gunungkidul Regency)

**PENGARUH KOMPETENSI SUMBER DAYA MANUSIA, PENERAPAN
STANDAR AKUNTANSI PEMERINTAH, SISTEM PENGENDALIAN
INTERNAL, DAN PEMANFAATAN TEKNOLOGI INFORMASI TERHADAP
KUALITAS LAPORAN KEUANGAN PEMERINTAH DAERAH**

(Studi Empiris pada Organisasi Perangkat Daerah di Kabupaten Gunungkidul)

UNDERGRADUATE THESIS

Submitted as a requirement for obtaining a bachelor's degree at International Program
of Accounting Faculty of Economics and Business Program of Accounting
Universitas Muhammadiyah Yogyakarta



Arranged by:

DEANITA CHANDRASARI NUR PAWESTRI

20150420291

**FACULTY OF ECONOMICS AND BUSINESS
UNIVERSITAS MUHAMMADIYAH YOGYAKARTA
2019**

STATEMENT OF ORIGINALITY

With this, I am:

Name : Deanita Chandrasari Nur Pawestri
Student Number : 20150420291

Declare that this research thesis, with the title: "**THE INFLUENCE OF HUMAN RESOURCE COMPETENCY, IMPLEMENTATION OF GOVERNMENT ACCOUNTING STANDARD, INTERNAL CONTROL SYSTEM, AND UTILIZATION OF INFORMATION TECHNOLOGY TOWARDS QUALITY OF LOCAL GOVERNMENT FINANCIAL STATEMENT (Empirical Study on Local Government Department in Gunungkidul Regency)**" 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, 4th March 2019



Deanita Chandrasari Nur Pawestri

MOTTO

“Man Jadda Wa Jadda”

TRIBUTE

Alhamdulillah. Segala puji bagi Allah SWT, kita memuji-Nya dan meminta pertolongan, pengampunan serta petunjuk kepada-Nya. Kita berlindung kepada Allah dari kejahatan diri kita dan keburukan amal kita. Barang siapa mendapat petunjuk dari Allah, maka tidak akan ada yang menyesatkannya dan barang siapa yang sesat maka tidak ada pemberi petunjuk baginya. Aku bersaksi bahwa tidak ada Tuhan selain Allah dan bahwa Muhammad adalah hamba dan Rasul-Nya. Semoga doa, sholawat tercurahkan pada junjungan dan suri tauladan kita Nabi Muhammad SAW, keluarganya dan sahabat serta siapa saja yang mendapat petunjuk hingga hari kiamat. Aamiin.

Persembahan tugas akhir (skripsi) ini saya ucapkan untuk :

1. Diriku sendiri yang sudah berusaha untuk menjaga api perjuangan untuk menyelesaikan studi di Universitas Muhammadiyah Yogyakarta.
2. Keluarga besarku, Almarhum Bapak yang selalu menjadi penguat disegala kondisi, Ibukku yang selalu mendoakan kelancaran proses hidupku, Mba Dean yang kadang menyebalkan tapi tersayang, Iik yang selalu menyuruh untuk segera menyelesaikan skripsi, Budhe dan Percil yang sudah memberikan kehidupan untuk *handphone* ku, Om Pa dan Mas Adi yang sudah menjadi bagian dari keluarga super hangat ini. Jadi, liburan kemana lagi kita?

3. Pak Yaya sebagai Dosen Pembimbing Skripsi yang telah memberikan ilmu dan bimbingan yang sangat bermanfaat dan membantu kelangsungan proses belajar saya.
4. Bu Arum. Terimakasih telah menjadi ibu yang hebat untuk saya di kampus.
5. Bang Hanif Thamrin. Terimakasih telah menjadi inspirator saya selama 3 tahun terakhir. Semoga saya segera menyusul untuk menjalani pengalaman di bawah naungan Manchester City FC.
6. Kopassus IAPAcc 2015. Ayu, Bang Ucup, Faqih, Affan, Vita, Elza, Fandi, Irfra, Maul, Alfi, Emy, Sabil, Ales, Bobby, Iin, Tina, dan Zico. Terimakasih telah menjadi kawan terhebat selama 3 tahun. Dan untuk dua kawanku, Erwin dan Putra yang memilih untuk pergi dari IAPAcc. Terimakasih.
7. Keluarga besar Ikatan Mahasiswa Muhammadiyah Fakultas Ekonomi dan Bisnis UMY. Terutama untuk keluarga *Great Class* IMM FEB UMY 2015 dan Medkom Kece ku. Terimakasih telah memilih untuk berjuang bersama untuk perjuangan umat di luar sana, IMM Jaya!
8. Keluarga Besar BEM FEB UMY 2016/2017. Terutama Bidang Kajian dan Strategi. Untuk kabidku, Bang Ihsan yang luar biasa membentuk kepribadian ku jadi tidak lembek dan kuat, terimakasih.

9. Keluarga Besar BEM KM UMY 2018/2019. Terimakasih telah memberikan saya kesempatan untuk berproses terutama Kementerian Teknologi Informasi dan Komunikasi. Maaf aku harus menanggalkan jabatan di hampir akhir periode.
10. 13agers ku. Dinda, Alikha, Nisa, Ena, Sintut, Cyn, Putri, Septa, Kiki, Shalfa, Yaso, dan Azi. Terimakasih atas support dan doanya!
11. Nonoca. Arin, Isna, Aida, Amal, Fatma, Nisa, Ipeh. Terimakasih sudah menemani selama hampir 9 tahun. *Love you so much!*
12. Terimakasih Jogja-Jateng Team! Muti, Mba Ria, Fath, Fikri, Irfan, dan satu budak Pontianak, Dwiky. Terimakasih telah membuatku realistik dan jauh dari galau.
13. Haha Hihi Friends, Milla, Firdi, dan Dyah. Terimakasih telah mendengarkan ocehanku dari A-Z.
14. KKN 209 UMY. Muti, Cemblex, Pinky, Novi, Gama, Igo, Adi, Ipin, dan Kemal. Terimakasih telah mengabdi bersama di Kebumen.
15. Almamater UMY tercinta dan Seluruh Dosen Akuntansi UMY
16. Semua anak manusia, yang datang dan menetap, atau yang hanya datang lalu pergi, Terimakasih. Setidaknya memori akan kita sudah terekam. Maaf tidak bisa disebutkan satu persatu.

ACKNOWLEDGEMENTS

First and foremost, all praises gratitude be to Allah SWT, in whom I seek refuge from the sins I have committed, and to whom I beseech protection to be kept distant from unlawful livelihood. Peace and salutation always be to the Prophet Muhammad (Peace Be upon Him) over the role model altogether with this accompanies.

This undergraduate thesis entitled “The Influence of Human Resource Competency, Implementation of Government Accounting Standard, Internal Control System, and Utilization of Information Technology Towards Quality of Local Government Financial Statement” was prepared to complete the undergraduate requirement that leads to Bachelor Degree of Economics (Sarjana Ekonomi) at Accounting Department, Faculty of Economics and Business, Universitas Muhammadiyah Yogyakarta.

This study has been kept on track and seen through to completion with the support and encouragement of numerous people. Therefore, the author want to give special appreciation to the related parties in supporting the accomplishment of this research. In particularly there are:

1. The honorable Dr. Ir. Gunawan Budiyanto, M.P., as a Rector of Universitas Muhammadiyah Yogyakarta.
2. The respectable Dr. Rizal Yaya, S.E., M.Sc., Ak., CA., as a Dean of Faculty of Economics and Business.

3. The respectable Dra. Arum Indrasari, M.Buss., Ak., CA., as a Director of International Program of Accounting and Dr. Ahim Abdurrahim, M.Si., SAS., Ak., CA., as a Head of Accounting Department for all supports, advices and guidance.
4. The respectable, Rizal Yaya, S.E., M.Sc., Ph.D., Ak., CA., as my supervisor for all priceless helps, supports, advices, guidance, all materials and non-material dedications.
5. The respectable (PPB).
6. My beloved parent, family and friends.

The author realizes that this thesis is far from perfection. It's actually due to the limitation ability and knowledge of the author. Therefore, any suggestion and constructive criticism are welcome for further improvement of this research. The last, the author avail herself to appeal for yet more support in the form of prayers and ideas so that the author can move forward to make this research beneficial to the society.

Yogyakarta, 4 March 2019

Deanita Chandrasari Nur Pawestri

TABLE OF CONTENTS

| | |
|--|-----|
| TITLE PAGE..... | i |
| SUPERVISOR APPROVAL PAGE | ii |
| EXAMINERS APPROVAL PAGE..... | iii |
| STATEMENT OF ORIGINALITY PAGE..... | iv |
| MOTTO..... | v |
| TRIBUTE..... | vi |
| ABSTRACT | ix |
| ACKNOWLEDGEMENTS | x |
| TABLE OF CONTENTS | xii |
| LIST OF TABLES..... | xv |
| LIST OF FIGURE | xvi |
| CHAPTER I INTRODUCTION | 1 |
| A. Research Background..... | 1 |
| B. Scope of Problems | 8 |
| C. Research Problems | 8 |
| D. Research Objectives | 9 |
| E. Research Benefits..... | 9 |
| CHAPTER II LITERATURE REVIEW..... | 11 |
| A. Theoretical Basis..... | 11 |
| 1. Stewardship Theory..... | 11 |
| 2. Quality of Local Government Financial Statement | 12 |
| 3. Human Resource Competency..... | 15 |
| 4. Implementation of Government Accounting Standard . | 17 |
| 5. Internal Control System..... | 21 |
| 6. Utilization of Information Technology | 24 |

| | |
|--|----|
| B. Research Hypothesis | 25 |
| 1. Hypothesis Development..... | 25 |
| 2. Research Model..... | 30 |
| CHAPTER III RESEARCH METHOD..... | 31 |
| A. Research Object and Subject | 31 |
| B. Data Type | 31 |
| C. Sampling Technique..... | 31 |
| D. Data Collection Technique | 31 |
| E. Operational Definition of Research Variables..... | 32 |
| 1. Dependent Variable..... | 32 |
| 2. Independent Variable | 33 |
| F. Descriptive Statistics | 35 |
| G. Data Instrument Quality Testing..... | 35 |
| 1. Validity Test..... | 35 |
| 2. Reliability Test..... | 35 |
| H. Classic Assumption Test | 36 |
| 1. Normality Test | 36 |
| 2. Multicollinearity Test | 36 |
| 3. Heteroscedasticity Test..... | 36 |
| I. Hypothesis Testing..... | 36 |
| 1. Multiple Linear Regression | 36 |
| 2. Coefficient Determination Test..... | 37 |
| 3. F test | 37 |
| 4. T Test..... | 37 |
| CHAPTER IV RESEARCH RESULT AND DISCUSSION..... | 39 |
| A. General Description of Research Object | 39 |

| | |
|---|-----------|
| 1. Research Description..... | 39 |
| 2. General Description of Respondent | 42 |
| B. Descriptive Statistics Test | 45 |
| C. Data Instrument Quality Testing..... | 50 |
| 1. Validity Test..... | 50 |
| 2. Reliability Test..... | 51 |
| D. Classic Assumption Test | 52 |
| 1. Normality Test | 52 |
| 2. Multicollinearity Test..... | 52 |
| 3. Heteroscedasticity Test..... | 53 |
| E. Hypothesis Testing..... | 54 |
| 1. Multiple Linear Regression | 54 |
| 2. Coefficient Determination Test..... | 55 |
| 3. F Test..... | 56 |
| 4. T test | 57 |
| F. Discussion..... | 59 |
| CHAPTER V CONCLUSIONS, IMPLICATIONS, LIMITATIONS AND SUGGESTIONS | 64 |
| A. Conclusions | 64 |
| B. Implications | 65 |
| C. Limitations..... | 67 |
| D. Suggestions | 68 |
| REFERENCES | 69 |
| APPENDIX | |

LIST OF TABLES

| | |
|--|----|
| Table 1.1 The Total of Audit Result Report and BPK Audit Findings 1 st Semester 2017 | 4 |
| Table 1.2 Audit Opinion for Local Government Financial Statement by BPK.. | 5 |
| Table 1.3 Audit Opinion by BPK in DIY | 6 |
| Table 4.1 Questionnaire Distribution Result | 40 |
| Table 4.2 Respondent's Data | 42 |
| Table 4.3 Other Educational Background | 44 |
| Table 4.4 Descriptive Statistics Test Result for Independent Variable..... | 45 |
| Table 4.5 Descriptive Statistics Test Result for Dependent Variable | 46 |
| Table 4.6 Descriptive Statistics Result fort The Each Answer of the Dependent Variable | 48 |
| Table 4.7 Average Respondent Answer Frequency Distribution | 49 |
| Table 4.8 Validity Test Result | 51 |
| Table 4.9 Reliability Test Result | 51 |
| Table 4.10 Normality Test Result | 52 |
| Table 4.11 Multicollinearity Test Result..... | 53 |
| Table 4.12 Heteroscedasticity Test Result | 54 |
| Table 4.13 Multiple Linear Regression Test Result | 54 |
| Table 4.14 Coefficient Determination Test Result | 56 |
| Table 4.15 F Test Result..... | 56 |
| Table 4.16 T Test Result | 57 |

LIST OF FIGURE

| | |
|--------------------------------|----|
| Figure 2.1 Research Model..... | 30 |
|--------------------------------|----|