

**THE EFFECT OF GOVERNMENT APPARATUS COMPETENCIES,
ACCOUNTING CONTROL, LEGISLATION COMPLIANCE, AND
UTILIZATION OF INFORMATION TECHNOLOGY TOWARDS
PERFORMANCE ACCOUNTABILITY OF LOCAL GOVERNMENT
INSTITUTION**

(Empirical study in OPD Bantul Regency)

UNDERGRADUATE THESIS

Submitted as a Partial Fulfillment of the Requirement for the Attainment of the
Bachelor Degree of Economics in International Program of Accounting, Faculty
of Economics and Business, Universitas Muhammadiyah Yogyakarta



By:

ZICO SEPTIAN ARNAR

20150420327

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

2019

UNDERGRADUATE THESIS

**THE EFFECT OF GOVERNMENT APPARATUS COMPETENCIES,
ACCOUNTING CONTROL, LEGISLATION COMPLIANCE, AND
UTILIZATION OF INFORMATION TECHNOLOGY TOWARDS
PERFORMANCE ACCOUNTABILITY OF LOCAL GOVERNMENT
INSTITUTION**

(Empirical study in OPD Bantul Regency)

**PENGARUH KOMPETENSI APARATUR PEMERINTAH,
PENGENDALIAN AKUNTANSI, KETAATAN PADA PERATURAN
PERUNDANGAN, DAN PEMANFAATAN TEKNOLOGI INFORMASI
TERHADAP AKUNTABILITAS KINERJA INSTANSI PEMERINTAH
(Studi Empiris pada OPD Kabupaten Bantul)**

Submitted by:

ZICO SEPTIAN ARNAR
20150420327



Approved by
Supervisor

Rizal Yaya, S.E., M.Sc., Ph.D., Ak., C.A.,
NIK:197311218799904 143 068

Date : March 17th, 2019

UNDERGRADUATE THESIS

**THE EFFECT OF GOVERNMENT APPARATUS COMPETENCIES,
ACCOUNTING CONTROL, LEGISLATION COMPLIANCE, AND
UTILIZATION OF INFORMATION TECHNOLOGY TOWARDS
PERFORMANCE ACCOUNTABILITY OF LOCAL GOVERNMENT
INSTITUTION**

(Empirical study in OPD Bantul Regency)

Submitted By

**ZICO SEPTIAN ARNAR
20150420327**


This Undergraduate Thesis has been Revised and Validated Before the
Examination Committee of Accounting Department, Faculty of Economics and
Business, Universitas Muhammadiyah Yogyakarta

Date : 15th March 2019

The Examination Committee




Rizal Yaya, S.E., M.Sc., Ph.D., Ak., CA.
Chief Examiner


Dra. Arum Indrasari, M. Buss., Ak., CA.
Co-Examiner


Caesar Marga Putri, S.E., M.Sc.
Co-Examiner

Approved by:

Dean of Faculty of Economics and Business
Universitas Muhammadiyah Yogyakarta



Rizal Yaya, S.E., M.Sc., Ph.D., Ak., CA.
NIK. 19731218199904 143 068

STATEMENT OF ORIGINALITY

Herewith, I

Name : Zico Septian Arnar

ID Number : 20150420327

I declare that the undergraduate thesis entitled, **“THE EFFECT OF GOVERNMENT APPARATUS COMPETENCIES, ACCOUNTING CONTROL, LEGISLATION COMPLIANCE, AND UTILIZATION OF INFORMATION TECHNOLOGY TOWARDS PERFORMANCE ACCOUNTABILITY OF LOCAL GOVERNMENT INSTITUTIONS (Empirical study in OPD Bantul Regency)”** is my own original work to fulfill the requirement for the degree of Sarjana Akuntansi (S.Ak) in Faculty of Economics and Business, Universitas Muhammadiyah Yogyakarta. It does not incorporate any materials previously written or published by other people, except those indicated in quotations and bibliography. Due to this fact, I am the one and only person responsible for the undergraduate thesis if there are any objection or claim from others.

Yogyakarta, March 18th, 2019



Zico Septian Arnar

DEDICATION PAGE

Dengan mengucapkan rasa syukur kepada Allah SWT yang telah memberikan taufik, hidayah, serta inayahnya kepada saya untuk dapat menyelesaikan penulisan skripsi ini. Shalawat beriring salam saya hadiahkan kepada Nabi Muhammad SAW, sang suri tauladan yang telah menunjukkan saya arti pentingnya amalan untuk melawan penistaan, pentingnya ilmu untuk melawan kebodohan, dan pentingnya bersosial untuk melawan kesombongan. Tidak lupa ucapan terima kasih saya sampaikan kepada:

Keluargaku tercinta, ibunda tercinta Lasiyam, ayah tercinta Hendra Arnar, dan abang tersayang Rangga Aditya Arnar, serta seluruh keluarga besar Arnar yang telah memberikan kasih sayang, doa, dukungan serta motivasi baik secara moril maupun materil untuk selalu terikat dengan hukum syara' dan menjadi orang yang bahagia di dunia maupun di akhirat.

Dosen Pembimbing, Bapak Rizal Yaya, S.E., M.Sc., Ph.D., Ak., CA. yang telah memberikan saya semangat, kemudahan, dan kelancaran untuk dapat menyelesaikan penulisan skripsi ini, Serta keluarga besar dosen Prodi Akuntansi UMY, terima kasih untuk semua ilmu yang telah Bapak/Ibu berikan.

Untuk keluarga pertama di Yogyakarta, seluruh anggota Himpunan Mahasiswa Sumatera Utara, yang selalu tolong menolong kepada kawan seperjuangan di perantauan, serta menjadi tempat penghilang rindu akan kampung halaman.

Kopassus IPAcc 2015. Orang-orang luar biasa yang telah memberikan banyak sekali cerita, pelajaran, dan pengalaman hidup selama masa perkuliahan. Terima kasih, Emy, Sabil, Ayu, Vita, Irfa, Alfi, Tina, Ales, Maul, Caca, Fandi, Affan, Elza, Zico, Faqih, Bobby, Putra, Erwin, dan Yusuf.

Keluarga besar Himpunan Mahasiswa Akuntansi periode 2015/2016 dan 2016/2017 menjadi bagian dari kalian merupakan suatu langkah besar dalam hidup saya.

Departemen Jaringan Komunikasi dan Informasi HIMA periode 2015/2016 dan 2016/2017, bagian dari keluarga kecil ku di HIMA, menjadi tempat untuk berproses, bertukar pikiran serta melengkapi satu sama lain.

Dewan Perwakilan Mahasiswa FEB periode 2017/2018, berproses bersama kalian merupakan suatu kehormatan bagi saya.

International of Accounting Student Community (IASC) periode 2016/2017, hal yang sangat menyenangkan bisa bertemu dan berdiskusi dengan kalian.

Seluruh keluarga Himpunan Mahasiswa Islam FEB UMY, menjadi rumah untuk sekedar berdiskusi ataupun mempererat tali silaturahmi.

Teman-teman seperjuangan Ipal, Fikri, Yoga, Adhie, Herdi, Kahfi, Farhan, Fauzan, Odi, Kerel, Iyan, Ozan, Trias, Ridho, Gaidar, dan Ciko. Susah, senang, canda dan tawa sudah menghiasi perjuangan kita selama di perantauan.

Seluruh pihak yang pernah berjuang bersama, berproses bersama dan memberikan perhatiannya kepada saya. Maaf apabila saya melakukan kekhilafan yang tidak berkenan di hati kalian.

MOTTO

“Sesungguhnya sesudah kesulitan itu ada kemudahan. Maka apabila kamu telah selesai (dari sesuatu urusan), kerjakanlah dengan sungguh-sungguh (urusan) yang lain. Dan hanya kepada Tuhanmulah hendaknya kamu berharap” (Q.S. Al-Insyiroh: 6-8)

“Kita tidak hidup di dalam opini orang lain, just doing what you’re doing karena bahagia mereka belum tentu menjadi bahagia mu”

ABSTRACT

This research aims to investigate the effect of government apparatus competencies, accounting control, legislation compliance, and utilization of information technology towards performance accountability of local government institutions on OPD in Bantul regency. The test variables are government apparatus competencies, accounting control, legislation compliance, and utilization of information technology. The population of this research is OPD in Bantul regency. The sample of this research included 25 OPD in Bantul regency with the 80 total respondents. The respondents coming from employees that involved in accounting function / financial administration. The data collected through questionnaire and analyze by using multiple linear regression. The data in this study were tested by using the software IBM SPSS 16.0. Based on the analysis that have been made, the result are government apparatus competencies, accounting control, legislation compliance, and utilization of information technology has significant positive effect towards performance accountability of local government institutions.

Keywords: government apparatus competencies, accounting control, legislation compliance, and utilization of information technology, performance accountability of local government institutions

PREFACE

Infinite gratitude is poured out on the Almighty and Most Merciful Allah for His infinite gifts and affections, making it easier for the author to complete this thesis in time. This thesis has the title, “**THE EFFECT OF GOVERNMENT APPARATUS COMPETENCIES, ACCOUNTING CONTROL, LEGISLATION COMPLIANCE, AND UTILIZATION OF INFORMATION TECHNOLOGY TOWARDS PERFORMANCE ACCOUNTABILITY OF LOCAL GOVERNMENT INSTITUTIONS (Empirical study in OPD Bantul Regency)**”.

This thesis was prepared to meet the requirements in obtaining a bachelor's degree at the Faculty of Economics and Business, Universitas Muhammadiyah Yogyakarta. This author takes this topic in the hope that it can become a reference for the government in knowing the factors that influence the whistleblowing intention and can be a reference for previous research.

The completion of this thesis is inseparable from the support and assistance of many parties; therefore, the author would like to express his deepest gratitude to:

1. Mr. Rizal Yaya, S.E., M.Sc., Ph.D., Ak., C.A., as the Dean of the Faculty of Economics and Business, Universitas Muhammadiyah Yogyakarta who has provided guidance, direction, and convenience as long as the author completes the study.
2. Dr. Ahim Abdurrahim, M.Si., Ak., SAS., CA as the head of the Accounting Study Program at the Faculty of Economics and Business, University of Muhammadiyah Yogyakarta who has provided guidance, direction, and convenience as long as the author completes his studies.
3. Mrs. Arum Indrasari, M.Buss., Ak, CA as Director of the International Program of Accounting (IPAcc), Faculty of Economics and Business, University of Muhammadiyah Yogyakarta, which has also provided guidance, direction and convenience as long as the author completes the study of the Faculty of Economics and Business.
4. Mr. Rizal Yaya, S.E., M.Sc., Ph.D., Ak., C.A as a Thesis Supervisor who has taken the time to provide guidance and understanding with a very good so as to facilitate the completion of this thesis.
5. All Lecturers of the Accounting Study Program at the Faculty of Economics and Business, University of Muhammadiyah Yogyakarta who have provided useful knowledge.
6. My beloved parents and the family who always encouraging and give support and are motivated to complete the thesis.

7. All parties who have contributed, provided support, assistance, enthusiasm, motivation, and prayer during the lecture period and when I completing this thesis.

Author realizes that there will still be many deficiencies in this thesis, so it is expected that criticism and suggestions for the completion of the thesis. May Allah SWT give multiple replies to all of us. End of words only to Allah SWT the author surrenders everything. Hopefully this thesis can be useful and become a field of worship and reward.

Yogyakarta, March 18th, 2019

Zico Septian Arnar

TABLE OF CONTENTS

TITLE PAGE.....	i
APPROVAL PAGE.....	ii
STATEMENT OF ORIGINALITY.....	iv
DEDICATION PAGE AND MOTTTO	v
ABSTRACT.....	viii
PREFACE	ix
TABLE OF CONTENT	xi
LIST OF TABLES.....	xv
LIST OF FIGURE	xvi
LIST OF EQUATION	xvii
CHAPTER I INTRODUCTION	1
A. Research Background.....	1
B. Limitation of Problems.....	10
C. Research Problems	10
D. Research Objectives	11
E. Research Benefits.....	11
CHAPTER II LITERATURE REVIEW.....	13
A. Theoretical Framework	13
1. Stewardship Theory	13
2. Accountability Public	14
3. Performance Accountability of Local Government Institutions	16
4. Government Apparatus Competencies	18
5. Accounting Control.....	19
6. Legislation Compliance	20
7. Utilization of Information Technology	21

B. Previous Research	22
C. Hypothesis Development	25
1. The effect of Government Apparatus Competencies towards the Performance Accountability of Local Government Institutions	25
2. The effect of Accounting Control towards the Performance Accountability of Local Government Institutions	27
3. The effect of Legislation Compliance towards the Performance Accountability of Local Government Institutions	28
4. The effect of utilization of information technology towards the Performance Accountability of Local Government Institutions	30
D. Research Model	32
CHAPTER III RESEARCH METHODS.....	33
A. Object and Subject Research	33
B. Data Type	33
C. Sampling Technique.....	33
D. Data Collection Technique	34
E. Operational Definition of Research Variables.....	34
1. Dependent Variable	34
2. Independent Variable	35
F. Descriptive Statistics	36
G. Data Instrument Quality Testing.....	37
1. Validity Test.....	37
2. Reliability Test.....	37
H. Classic Assumption Test	37
1. Normality Test	37
2. Multicollinearity Test	38

3. Heteroscedasticity Test.....	38
I. Hypothesis Testing.....	39
1. Multiple Linear Regression	39
2. Coefficient Determination Test.....	39
3. F test	40
4. T Test.....	40
CHAPTER IV RESEARCH FINDINGS AND DISCUSSION	41
A. General Description of Research Object	41
B. Analysis of Respondents Characteristic	43
1. Gender Characteristic	43
2. Age Characteristic	44
3. Education Characteristic.....	44
4. Educational Background Characteristic	45
5. Work Period Characteristic.....	46
C. Descriptive Statistic Test.....	46
D. Instrument and Data Quality Test	49
1. Validity Test.....	49
2. Reliability Test.....	52
E. Classic Assumption Test	53
1. Normality Test	53
2. Multicollinearity Test	54
3. Heteroscedasticity Test.....	55
F. Hypothesis Testing.....	57
1. Multiple Linear Regression	57
2. Coefficient Determination Test.....	58
3. F Test	59
4. T test.....	60
G. Discussion.....	62

CHAPTER V CONCLUSIONS, LIMITATIONS AND SUGGESTIONS	67
A. Conclusions	67
B. Limitations.....	68
C. Suggestions.....	70
REFERENCES	71
APPENDIX	75

LIST OF TABLES

Table 4.1	Characteristics of Respondents Based on Questionnaire Filling.....	41
Table 4.2	Characteristics of Respondents Based on Office	42
Table 4.3	Characteristics of Respondents by Gender	43
Table 4.4	Characteristics of Respondents by Age	44
Table 4.5	Characteristics of Respondents by Education Strata	44
Table 4.6	Characteristics of Respondents by Educational Background	45
Table 4.7	Characteristics of Respondents by Work Period	46
Table 4.8	Result of Statistic Descriptive Test	47
Table 4.9	Validity Test Result of Government Apparatus Competencies Variables	49
Table 4.10	Validity Test Results of Accounting Control Variable.....	50
Table 4.11	Validity Test Results of Legislation Compliance Variables	50
Table 4.12	Validity Test Results of Utilization of Information Technology Variable	51
Table 4.13	Validity Test Results of Performance Accountability of Local Government Institution Variables	51
Table 4.14	Reliability Test Results	53
Table 4.15	Normality Test Result	54
Table 4.16	Multicollinearity Test Result	55
Table 4.17	Heterocedasticity Test Result	56
Table 4.18	Multiple Linear Regression Result	57
Table 4.19	Coefficient Determination Test Result	58
Table 4.20	F test Result	59
Table 4.21	T test Result	60

LIST OF FIGURES

Figure 1.1	planning and realization of the achievement of targets for improving the quality of performance accountability of the local government	9
Figure 2.1	Research Model	32

LIST OF EQUATIONS

Equation 3.1	Equation of Multiple Linear Regression	39
Equation 4.1	Equation of Multiple Linear Regression Result	57