

**THE EFFECT OF HUMAN RESOURCE COMPETENCE, INTERNAL
CONTROL SYSTEM, INFORMATION TECHNOLOGY, AND
UNDERSTANDING ON ACCRUAL BASED ACCOUNTING ON THE
QUALITY OF FINANCIAL STATEMENTS
(Empirical Study in Regional Device Organization of Bantul Regency)**

UNDERGRADUATE THESIS

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DECLARATION

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I declare that the undergraduate thesis entitled, "THE EFFECT OF HUMAN RESOURCE COMPETENCE, INTERNAL CONTROL SYSTEM, INFORMATION TECHNOLOGY, AND UNDERSTANDING ON ACCRUAL BASED ACCOUNTING ON THE QUALITY OF FINANCIAL STATEMENTS" does not contain any content that has been proposed for any degree at another university, research ideas and other publications, unless all citations and ideas taken deliberately are considered research references and are listed in the reference list. If it turns out that in this thesis there are known works or opinions of others that have been written or published by others then I am willing to accept the consequences of academics.

Yogyakarta, 2nd January 2020



Regita Radesti Ramayani

DEDICATION PAGE

Alhamdulillahirobbil'alamin...

Praise and gratitude to Allah SWT for these favors and gifts, and always provide the convenience that has been given so that this simple thesis can be completed. Sholawat and greetings are always bestowed on Rasullullah Muhammad SAW, the role model who has shown the importance of the practice of defamiation, the importance of knowledge to fight ignorance, and the importance of socializing to fight arrogance.

With great happiness, I present this simple work to my dearest people who always support and pray constantly.

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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)

“Never give up before you trying. Continue to pray and try to do something because there is always hope for those who pray often and there is always a way for those who often try. We will never know which prayers and endeavors Allah will grant”

PREFACE

All praise is due to Allah SWT who has provided convenience, opportunity and strength for the author to complete a thesis entitled "The Effect of Competence in Human Resources, Internal Control Systems, Information Technology, and Understanding of Accrual Based Accounting for the Quality of Financial Statements (Empirical study in OPD Bantul regency)"

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