

**THE EFFECT OF BUDGETARY PARTICIPATION, ACCESSIBILITY
OF FINANCIAL REPORTS, INTERNAL CONTROL AND
TRANSFORMATIONAL LEADERSHIP ON REGIONAL
FINANCIAL ACCOUNTABILITY IN CIAMIS 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 Economic and Business, Universitas Muhammadiyah Yogyakarta



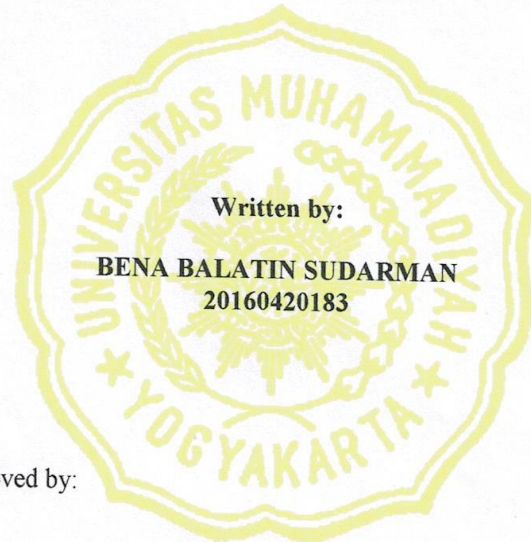
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**“PENGARUH PARTISIPASI ANGGARAN, AKSESIBILITAS LAPORAN
KEUANGAN, PENGENDALIAN INTERNAL DAN KEPEMIMPINAN
TRANSFORMASIONAL TERHADAP PERTANGGUNGJELASAN
KEUANGAN DAERAH KABUPATEN CIAMIS”**



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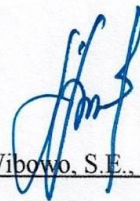
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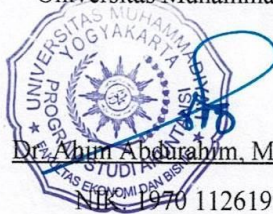
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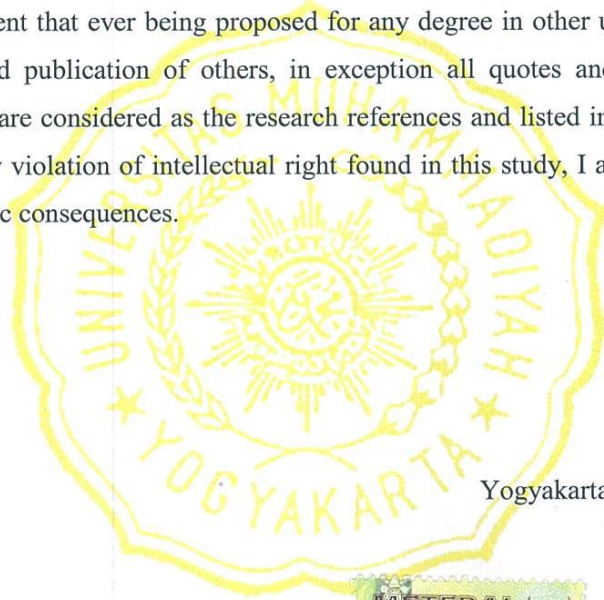
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I hereby declare that this undergraduate thesis entitled **THE EFFECT OF BUDGETARY PARTICIPATION, ACCESSIBILITY OF FINANCIAL REPORTS, INTERNAL CONTROL AND TRANSFORMATIONAL LEADERSHIP ON REGIONAL FINANCIAL ACCOUNTABILITY IN CIAMIS REGENCY** does not consist any content that ever being proposed for any degree in other university, ideas of any research and publication of others, in exception all quotes and ideas which are purposely taken are considered as the research references and listed in the reference list. Therefore, if any violation of intellectual right found in this study, I agree to accept any relevant academic consequences.



Yogyakarta, January 2nd 2020



Bena Balatin Sudarman

MOTTO

“And seek help through patience and prayer, and indeed, it is difficult except for the humbly submissive [to Allah].”

(Qur’an 2:45)

“And whoever puts all his trust in Allah (SWT), He will be enough for him”

(Surah At-Talaq 65:1-3)

“If you are grateful, I will surely increase you [in favor].”

(Surah Ibrahim 14:7)

DEDICATION

Alhamdulillah, My highest gratitude to Allah SWT who has given me mercy and blessings hence I reach the final stage of my university life. Sholawat and salam to our Prophet Muhammad SAW.

First, I would like to dedicate my undergraduate thesis to my family. Thank you to my father and my mother who always support me and give me the best prayers and love. Thank you to my sisters and my brother, Sarah Sofia N Sudarman, Nisa Noviani Sudarman and Faisal Iqbal Sudarman for being a good role model for me.

I am lucky to have such a warm and healthy family.

Mr. Rizal Yaya, S.E.,M.Sc., Ph.D.,Ak.,C.A., as my supervisor and lecturer who always motivate, inspire, and give me his best advice and time to guide me hence I can finish my undergraduate thesis.

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IPAcc (2016) students who support and help me to be the best version of me. For giving me a hand and inspire me to be a better person.

ABSTRACT

The lack of stakeholders participation on budgeting process will arise asymmetric informations in the use of public funds. An asymmetric informations becomes one of the basic problems in accountability. The financial reports is a form of accountability, therefore the public should has an access through the financial reports. Furthermore, the number of corruption case still increase even though internal controls and transformational leadership had been applied, will increase the urgency of this research topic. This research aims to examine and obtain empirical evidence on the influence of budgetary participation, accessibility of financial reports, internal control and transformational leadership toward regional financial accountability in Ciamis Regency. The subject in this study were chief of financial subdivision or the chief of planning subdivision and the staff of finance subdivision or staff of planning subdivision. Research data was primary data which obtained from questionnaire instruments. In this research, there were 112 questionnaires used for data processing. The hypothesis testing in this research used multiple linear regression model. The indicators of regional financial accountability used in this study was the indicators of performance accountability system of government agencies from the Ministry of Administrative Reform and Bureaucracy Reform. According on the analysis that has been conducted, this research demonstrates that the budgetary participation and accessibility of financial report has no positive effect on regional financial accountability, while internal control and transformational leadership has a positive effect on regional financial accountability. The research results help local governments to increase the effectiveness of budgetary participation system, accessibility of financial reports system, internal controls system and the implementation of transformational leadership.

Keywords: *Budgetary Participation, Accessibility of Financial Reports, Internal Control, Transformational Leadership, Regional Financial Accountability.*

PREFACE

Assalamu'alaikum Warahmatullahi Wabarakatuh

The researcher would like to express the highest gratitude to Allah SWT for blessings and mercy and help to complete my undergraduate thesis on time. The undergraduate thesis entitled **the effect of budgetary participation, accessibility of financial reports, internal control and transformational leadership on regional financial accountability in ciamis regency** is submitted as a part fulfillment of the requirement for the attainment of the Bachelor's Degree in Faculty of Economics and Business, Universitas Muhammadiyah Yogyakarta. The completion of this thesis cannot be separated from the guidance and support of various parties, therefore in this opportunity the author would like to thank:

1. Mr. Rizal Yaya., S.E., M.Sc., Ph.D., Ak., CA as the Dean of Economics and Business Faculty and also as my supervisor who gives the best advice and guidance during the completion of my undergraduate thesis.
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5. My family and all my friends who always support me through ups and down.

The author realizes that this thesis is still far from perfection. Therefore, constructive suggestions and criticisms from the reader are very welcome. The author hopes that this thesis can be useful for readers.

Yogyakarta, January 2nd 2020

Author

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