

# 3<sup>rd</sup> ICAF UMY 2017 International Conference on Accounting and Finance

ISBN : 978-602-72325-2-5

“The Role of Accounting Information System  
towards Enhancing Government Accountability”



UMY



ACCOUNTING  
UMY



D.I. Yogyakarta



## Proceeding



Department of Accounting  
Faculty of Economics and Business  
Universitas Muhammadiyah Yogyakarta

**PROCEEDING  
3<sup>rd</sup> INTERNATIONAL CONFERENCE ON  
ACCOUNTING AND FINANCE  
(3<sup>rd</sup> ICAF UMY 2017)**

**“The Role of Accounting Information System  
towards Enhancing Government Accountability”**



DEPARTMENT OF ACCOUNTING  
FACULTY OF ECONOMICS AND BUSINESS  
UNIVERSITAS MUHAMMADIYAH YOGYAKARTA  
2017

**3<sup>rd</sup> ICAF UMY 2017**

**PROCEEDING  
3<sup>rd</sup> INTERNATIONAL CONFERENCE ON ACCOUNTING  
AND FINANCE (3<sup>rd</sup> ICAF UMY 2017)**

**“The Role of Accounting Information System towards Enhancing  
Government Accountability”**

Copyright 2017, Accounting Department  
Universitas Muhammadiyah Yogyakarta

**Published by**  
Accounting Department  
Universitas Muhammadiyah Yogyakarta  
Jalan Lingkar Selatan, Tamantirto, Bantul, Yogyakarta  
Tlp. 0274-387656

**ISBN : 978-602-72325-2-5**  
**Editor**

Dr. Bambang Jatmiko, S.E., M.Si  
Dr. Ietje Nazaruddin, M.Si., Ak., CA  
Evi Rahmawati, Ph.D., M.Acc., Ak., CA  
Dr. Harjanti Widiastuti, M.Si., Ak  
Dr. Ahim Abdurahim, M.Si., Ak., CA., SAS

Dr. M. Akhyar Adnan, MBA., Ak., CA

Rizal Yaya, Ph.D., M.Sc., Ak., CA

Dr. Suryo Pratolo, M.Si., Ak., CA., AAP  
Barbara Gunawan, M.Sc  
Caesar Marga Putri, M.Sc

Dyah Ekaari Sekar J, S.E., M.Sc., QIA., Ak., CA  
Hafiez Sofyani, S.E., M.Sc  
Ilham Maulana Saud, S.E., M.Sc., Ak  
Peni Nugraheni, S.E., M.Sc., Ak., CA

**3<sup>rd</sup> ICAF UMY 2017**



## PUBLIC SECTOR ACCOUNTING

Faktor-Faktor yang Mempengaruhi <i>Audit Expectation Gap</i> pada Organisasi Sektor Publik (Studi Empiris pada Pemerintah Kota dan Kabupaten Se-Daerah Istimewa Yogyakarta) <i>Rara de Fanthera dan Suryo Pratolo</i> .....	36
<i>Responsibility Center Performance in Balanced Scorecard Perspective: Competence, Leadership, Satisfaction, and Employee Performance as Antecedent Variable</i> <i>Andi Nurcahya dan Suryo Pratolo</i> .....	37
<i>Is County In Indonesia Ready to Implement Web-Based Management Information System?</i> <i>Asniati Bahari;Elvira Luthan;Sri Dewi Edmawati;Ilmainir</i> .....	38
Analisis Rasio Keuangan untuk Menilai Kinerja Pemerintah Daerah pada Pemerintah Kabupaten Gunung Kidul <i>Rigel Nurul</i> .....	39
Efektivitas Sistem Pengendalian Intern Pemerintah Daerah di Sumatera Utara, Indonesia <i>Eka Nurmala Sari dan Januri</i> .....	40
Pengaruh Kompetensi Kerja, Peran Audit Internal, dan Pemberdayaan Psikologis ( <i>Meaning, Self-Determination, dan Impact</i> ) terhadap Kinerja Satuan Kerja Perangkat Daerah Melalui <i>Good Government Governance</i> Sebagai Variabel Moderating (Studi pada Satuan Kerja Perangkat Daerah Kabupaten/Kota - DIY) <i>Riska Indah Setyaningrum dan Ietje Nazaruddin</i> .....	41

## TAX ACCOUNTING

<i>The Effectiveness in Implementation and Supervision of Hotel Tax Collection Toward Hotel Tax Revenue in Pekanbaru</i> <i>Eny Wahyuningsih; Ellyan Sastraningsih; Nanda Suryadi, Zulfadli Hamzah</i> .	42
<i>Book Tax Difference dan Struktur Kepemilikan Sebagai Upaya Penghindaran Pajak</i> <i>Anissa Windarti</i> .....	43
<i>The Effect of Tax Fairness Dimension on Implementations of Government Regulation No. 46 Year 2013 on Taxpayer Compliance in District Sukoharjo</i> <i>Sri Asih; Anita Wijayanti; Yuli Chomsatu</i> .....	44

PSA-006

**PENGARUH KOMPETENSI KERJA, PERAN AUDIT INTERNAL, DAN  
PEMBERDAYAAN PSIKOLOGIS (*MEANING, SELF-DETERMINATION,  
DAN IMPACT*) TERHADAP KINERJA SATUAN KERJA PERANGKAT  
DAERAH MELALUI *GOOD GOVERNMENT GOVERNANCE* SEBAGAI  
VARIABEL MODERATING**

(Studi pada Satuan Kerja Perangkat Daerah Kabupaten/Kota - DIY)

Riska Indah Setyaningrum\* & Ietje Nazaruddin  
Universitas Muhammadiyah Yogyakarta

\*Correspondentt author: [riskaindah8@gmail.com](mailto:riskaindah8@gmail.com)

**ABSTRACT**

*This research aims to analyze the impact of work competence, the impact of work competence, the role of internal audit, and the psychological empowerment (Meaning, Self-Determination, and Impact) toward SKPD/regional work unit moderated by Good Government Governance. The discipline of this research addressed to the employees who work as supervisors and accountants on regional work unit in regency of Yogyakarta which consists of one city and four regencies. In this research, the sample contains of 125 audiences or respondents elected by using purposive sampling method. The instrument of this research uses Statistical Package for Sosial Sciences 21. Based on the accomplished analysis, the result indicates that the work competence, meaning, self-determination and impact affect positively and significantly the performance of regional work unit. Meanwhile the role of internal audit has significantly no positive impact toward regional work unit beside the moderating variable of good government governance is able to reinforce the relation of meaning, self-determination, and impact furthermore good government governance as the moderating variable is not able to reinforce the work competence and the role of internal audit.*

**Keywords:** *Work Competence, The Role of Internal Audit, Psychological Empowerment, Good Government Governance, The Performance of SKPD/Regional Work Unit*