

**THE DETERMINANTS OF VILLAGE FINANCIAL MANAGEMENT  
PERFORMANCE**

(Study in Bantul Regency, Yogyakarta)

**DETERMINASI KINERJA MANAJEMEN PENGELOLAAN KEUANGAN DESA**

(Studi pada Kabupaten Bantul)

**UNDERGRADUATE THESIS**



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**UNIVERSITAS MUHAMMADIYAH YOGYAKARTA**

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In Partial Fullfilment for The Requirement for Degree Bachelor of Accounting (Sarjana Akuntansi) at International Program of Accounting, Faculty of Economics and Business



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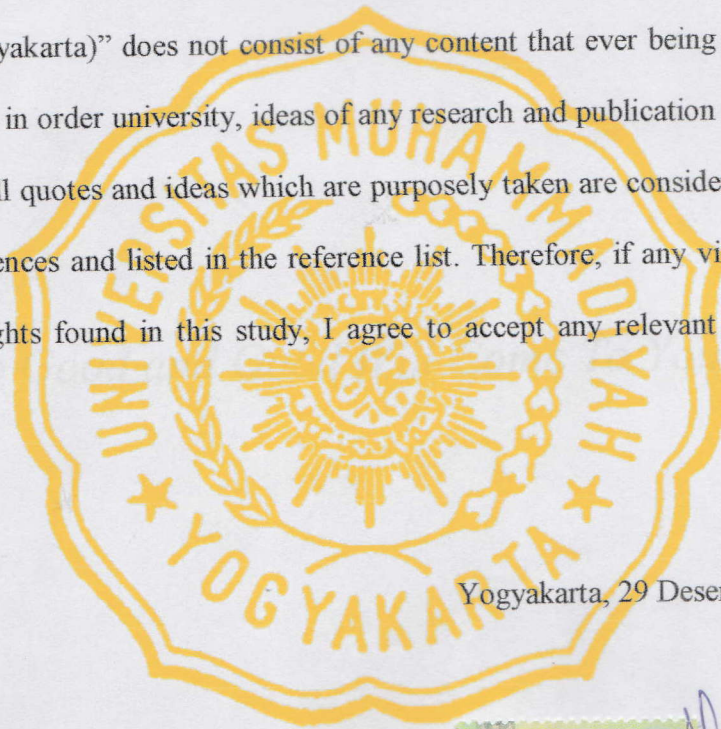


## DECLARATION

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I hereby declare that this undergraduate thesis with title “The Determinants of Village Financial Management Performance (Study in Bantul Regency, Yogyakarta)” does not consist of any content that ever being proposed for any degree in order 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 rights found in this study, I agree to accept any relevant academic consequences.



Yogyakarta, 29 Desember 2018



Maulina Mulyana Putri

**MOTTO**

*Do Good and Good Will Come To You*

## TRIBUTE

*Alhamdulillah rabbil'alamin, Karya ini saya persembahkan untuk:*

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 sahabatserta siapa saja yang mendapat petunjuk hingga hari kiamat. Aaaaamiiiiin.

Persembahan tugas akhir (skripsi) ini saya ucapkan untuk :

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## **ABSTRACT**

*This study aims to determine the relationship between capacity of village's apparatus, regulatory compliance, use of information technology, quality supervision by BPD, commitment of village's apparatus, village facilitators, and society participation towards village financial management performance in Bantul regency. The objects in this study were 30 villages in Bantul Regency. This study uses the subject of village finance managers, namely the Village Head and Implementer of Village Financial Management (PPKD) consisting of the Village Secretary, and Kaur finance. This research method uses a survey method with a questionnaire. The analytical tool used is SPSS using the Spearman rank correlation test. Based on the analysis that has been carried out, the results show that there is a relationship between capacity of village's apparatus, regulatory compliance, use of information technology, quality supervision by BPD, commitment of village's apparatus, village facilitators, and society participation towards village financial management performance. As for those who have the strongest relationship are capacity of village's apparatus with village financial management performance. It means knowledge, skill, attitude, and a system to carry out the functions and authority already possessed by human resources in village government apparatus.*

*Keywords: capacity of village's apparatus, regulatory compliance, use of information technology, quality supervision by BPD, commitment of village's apparatus, village facilitators, society participation and village financial management performance.*



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Maulina Mulyana Putri