APPENDIX

RESEARCH QUESTIONNAIRE

THE INFLUENCE OF HUMAN RESOURCES COMPETENCY, UTILIZATION OF INFORMATION TECHNOLOGY, AND THE IMPLEMENTATION OF REGIONAL FINANCIAL ACCOUNTING SYSTEM TOWARDS FINANCIAL STATEMENT INFORMATION QUALITY WITH ORGANIZATION COMMITMENT AS MODERATING VARIABLE
(An Empirical Study on Regional Device Organization of Bantul Regency)

By:

RISYA DEFI
20160420007

INTERNATIONAL PROGRAM OF ACCOUNTING

FACULTY OF ECONOMICS AND BUSINESS

UNIVERSITAS MUHAMMADIYAH YOGYAKARTA

2019

To:
Mr./Mrs.

Local government apparatus Bantul Regency, DIY Province.
Re: Request to Fill in the Research
Questionnaire regards,

In preparing a thesis to qualify for completing an undergraduate study program at the faculty of Economics and Business, University of Muhammadiyah Yogyakarta, student:

Name   : Risya Defi
Address   : Griya Praja Karimun, RT 001 / RW 006, Kel Teluk Uma, Kec Tebing
Student ID   : 20160420007
Department   : Accounting

Intends to conduct a research for the preparation of a undergraduate thesis entitled "**the influence of human resources competency, utilization of information technology, and the implementation of regional financial accounting system towards financial statement information quality with organization commitment as moderating variable**".

With this, the researcher asks for your participation in giving answers to the statements available in this research questionnaire. All answers selected are correct. Therefore, the researcher expects you to give answers according to the conditions which appropriate with your work. The researcher highly appreciates the participation of Mr./Mrs./Ms. As respondents in this study. The information that you give will be kept confidential and only used for academic purposes

Considering the success of this research will be very dependent on the completeness of the answers, so you are requested to provide a complete answer. Thank you for your willingness to fill out this questionnaire

Yogyakarta, 23 August 2019

Sincerely,
Supervisor

Dr. Suryo Pratolo , SE, M.SI., Ak ., CA., AAP-A   Risya Defi
ID: 19750626200004 143 075   NIM. 20160420007

RESPONDENT IDENTITY DATA

Please be prepared to fill in the following list:

1. Name : …………………………………………….
2. Gender : Male/Female
3. Age : ……….. years
4. Name of institution : …………………………………………..
5. Position : …………………………………………..
6. Latest Education : SMA/D3/S1/S2, others(........)
7. Educational Background : …………………………………………..
8. Working Period in Instituion : ………… years

QUESTIONARY FILLING INSTRUCTIONS:

Put a sign (√) in one of the columns that corresponds to your answer.

[1] = Strongly Disagree

[2] = Disagree

[3] = Neutral

[4] = Agree

[5] = Strongly Agree

Questions related to the questionnaire and this research can be submitted through:

 Mobile: 081364026665

 E-mail: Risya.defi@yahoo.co.id

Fill out the questionnaire below according to the situation at the place where you work:

1. Measurement of Financial Statement Quality

No	Statement	1	2	3	4	5
1	The information in the financial statements produced by the agency where I work helps me in evaluating past financial activities					
2	The information in the financial statements produced by the agency where I work helps me in predicting financial statements in the future					
3	The financial statements are submitted 2 months later after the fiscal year ends					
4	Head of a regional device organization, where I work use information contained in financial statement to decision-making					
5	The financial statements at the institution where I work produce information in the form of cash flow statements					
6	Information on the financial statements contained in the budget realization report, balance sheet and notes to the financial statements can be compared with the financial statements in the previous period					
7	The financial statements of the institution where I work consist of a budget realization report, balance sheet, and notes to the financial statements					
8	Information in the financial statements presents information on the beginning balance, additions, use, and final balance of money supply which manages the period.					

2. Measurement of the Competence of Human Resources

No	Statement	1	2	3	4	5
1	Human Resources at least finance department graduates D3 Accounting					
2	The finance or accounting sub-section is able to prepare and present government financial reports based on Government Regulation No. 71 of 2010					
3	The sub-section of finance or accounting has human resources who are experienced in the field					

No	Statement	1	2	3	4	5
	of accounting, so they can help reduce errors in work					
4	I understand Government Regulation No. 71 of 2010 concerning Government Accounting Standard, Government Regulation No.8 of 2006 concerning financial reporting and performance of government agencies, and the accounting cycle well					
5	I often read literature in the form of accounting journals and accounting books in order to upgrade my knowledge in the field of accounting.					
6	The sub-division of finance or accounting gets socialization and training if there are new regulations on regional finance					
7	The sub-division financial or accounting know about organizational structure in the office.					

3. Measurement of Information Technology Utilization

No	Statement	1	2	3	4	5
1	Schedule maintenance equipment regularly and periodically					
2	An internet network has been installed on my office					
3	The internet network has been used as a liaison between work units in sending data and information needed					
4	The finance or accounting subdivision uses application software to carry out tasks, such as Microsoft Excel, MYOB, and so on.					
5	The accounting process from the beginning of the transaction to the preparation of financial statements is done computerized.					
6	Financial transaction data processing using the software in accordance with the regulations					

4. Measurement of the Application of Financial Accounting Systems

No	Statement	1	2	3	4	5
1	The application of accounting systems in a regional work unit is based on Government Regulation No. 71 of 2010					
2	Regional Work Unit Analyzes transactions or					

No	Statement	1	2	3	4	5
	identifies transactions on every financial transaction that occurs					
3	Regional work unit Do records every transaction that occurs					
4	Every recording of existing transactions is accompanied by evidence					
5	The chronological recording is done on my regional					
6	Classify each transaction that occurs					
7	Financial reporting on my regional work unit is done consistently and periodically					

5. Measurement of Organizational Commitment

No	Statement	1	2	3	4	5
1	I as an employee feel proud to be part of this regional device organization.					
2	I feel emotionally attached to where I work at this regional device organization.					
3	I believe in the organizational values in this regional device organization.					
4	The reason I keep working is because of my loyalty to this regional device organization.					
5	I feel committed if I give my skills professionally to this regional device organization..					
6	It would be hard for me to leave this regional device organization for another job with a lower salary and benefits.					
7	I will leave this regional device organization because I feel I have better job choices.					
8	I will leave this regional device organization because of financial needs.					

KUESIONER PENELITIAN

"PENGARUH KOMPETENSI SUMBER DAYA MANUSIA, PEMANFAATAN TEKNOLOGI INFORMASI, DAN PENERAPAN SISTEM AKUNTANSI KEUANGAN DAERAH, TERHADAP KUALITAS INFORMASI LAPORAN KEUANGAN DENGAN KOMITMEN ORGANISASI SEBAGAI VARIABEL MODERASI"

(Studi Empiris pada OPD Kabupaten Bantul)

Oleh:

RISYA DEFI
20160420007

PROGRAM STUDI AKUNTANSI

FAKULTAS EKONOMI DAN BISNIS

UNIVERSITAS MUHAMMADIYAH YOGYAKARTA

2019

Kepada:
Yth. Bapak/ibu

Pejabat/pegawai Pemerintah Daerah Kabupaten Bantul Provinsi DIY
di Tempat

Hal: Permohonan mengisi kuesioer penelitian

Dengan hormat,
  Dalam rangka penyusunan skripsi guna memenuhi syarat untuk menyelesaikan studi program S1 di Program Studi Akuntansi Fakultas Ekonomi dan Bisnis Universitas Muhammadiyah Yogyakarta, peneliti:

Nama   : Risya Defi
Alamat   : Griya Praja Karimun, RT 001 / RW 006, Kel Teluk Uma,
        Kec Tebing
NIM   : 20160420007
Program Studi   : Akuntansi

  Bermaksud melakukan penelitian ilmiah untuk penyusunan skripsi yang berjudul ***"pengaruh kompetensi sumber daya manusia, pemanfaatan teknologi informasi, dan penerapan sistem akuntansi keuangan daerah, terhadap kualitas informasi laporan keuangan dengan komitmen organisasi sebagai variabel moderasi (studi empiris pada OPD kabupaten bantul)".***

  Dengan ini, peneliti mohon partisipasi Bapak/Ibu untuk memberikan jawaban atas pernyataan-pernyataan yang tersedia dalam kuesioer penelitian ini. Semua jawaban yang dipilih adalah benar. Maka dari itu, peneliti mengharapkan Bapak/Ibu memberikan jawaban sesuai dengan kondisi tempat Bapak/Ibu bekerja. Peneliti sangat menghargai partisipasi Bapak/Ibu sebagai responden dalam penelitian ini. Informasi yang Bapak/Ibu berikan akan dijaga kerahasiannya dan hanya digunakan untuk kepentingan akademik.

  Mengingat keberhasilan penelitian ini akan sangat bergantung kepada kelengkapan jawaban, dimohon dengan sangat agar Bapak/Ibu dapat memberikan jawaban dengan lengkap. Terimakasih atas kesedian Bapak/Ibu yang telah mengisi kuesioner ini.

Yogyakarta, 23 August 2019

Mengetahui,
Dosen Pembimbing   Peneliti

Dr. Suryo Pratolo, S.E., M.SI., Ak., CA., AAP-A   Risya Defi
NIK: 19750626200004 143 075   NIM. 20160420007

DATA IDENTITAS RESPONDEN

Mohon kesediaan Bapak/Ibu mengisi daftar berikut:

1. Nama   : …………………………………………..

2. Jenis Kelamin   : L / P

3. Umur   : ……………….. Tahun

4. Nama OPD   : ………………………………………….

5. Jabatan   : ………………………………………….

6. Pendidikan Terakhir   : SMA/ D3/ S1/ S2, Lain-lain (..............)

7. Latar Belakang Pendidikan : …………………………………………..

8. Masa Kerja di OPD   : ……………….. Tahun

PETUNJUK PENGISIAN KUESIONER :
Berikan tanda (√) pada salah satu kolom yang sesuai dengan jawaban Bapak/ Ibu.
[1] = Sangat Tidak Setuju

[2] = Tidak Setuju

[3] = Netral

[4] = Setuju

[5] = Sangat Setuju

Pertanyaan terkait dengan kuesioner dan penelitian ini dapat disampaikan melalui:

 Hp   : 081364026665

 E-mail: Risya.defi@yahoo.co.id

Isilah kuesioner di bawah ini sesui dengan keadaan ditempat Bapak/ Ibu bekerja :

1. Pengukuran Kualitas Laporan Keuangan

No	Pernyataan	1	2	3	4	5
1.	Informasi dalam laporan keuangan yang dihasilkan instansi tempat saya bekerja membantu saya dalam mengevaluasi aktivitas keuangan di masa lalu					
2.	Informasi dalam laporan keuangan yang dihasilkan instansi tempat saya bekerja membantu saya dalam memprediksi laporan keuangan di masa yang akan datang					
3.	Laporan keuangan disampaikan selambat-lambatnya 2 (dua) bulan setelah tahun anggaran berakhir					
4.	Kepala OPD tempat saya bekerja menggunakan informasi yang terdapat di dalam laporan keuangan untuk pengambilan keputusan					
5.	Laporan keuangan pada instansi tempat saya bekerja menghasilkan informasi berupa laporan arus kas					
6.	Informasi laporan keuangan yang terdapat di dalam laporan realisasi anggaran, neraca dan catatan atas laporan keuangan dapat dibandingkan dengan laporan keuangan pada periode sebelumnya					
7.	Laporan keuangan instansi tempat saya bekerja terdiri dari laporan realisasi anggaran, neraca dan catatan atas laporan keuangan					
8.	Informasi dalam laporan keuangan menyajikan informasi tentang saldo awal, penambahan, penggunaan, dan saldo akhir uang persediaan yang dikelolanya pada suatu periode.					

2. Pengukuran Kualitas Sumber Daya Manusia

No	Pernyataan	1	2	3	4	5
1.	SDM bagian keuangan minimal lulusan D3 Akuntansi					
2.	Sub bagian keuangan/ akuntansi mampu menyusun dan menyajikan laporan keuangan pemerintah berdasarkan PP No. 71 Tahun 2010					
3.	Sub bagian keuangan/akuntansi memiliki					

No	Pernyataan	1	2	3	4	5
	sumber daya manusia yang sudah berpengalaman di bidang akuntansi, sehingga dapat membantu mengurangi kesalahan dalam bekerja					
4.	Saya memahami PP No. 71 tahun 2010 tentang SAP, PP No.8 tahun 2006 tentang pelaporan keuangan dan kinerja instansi pemerintah, dan siklus akuntansi dengan baik					
5.	Saya sering membaca literatur berupa jurnal akuntansi dan buku-buku akuntansi dalam rangka meng-*Upgdrade* pengetahuan saya dibidang akuntansi.					
6.	Sub bagian keuangan/akuntansi mendapat sosialisasi dan atau diklat jika ada peraturan baru tentang keuangan daerah					
7.	Sub bagian keuangan/akuntansi mengetahui tentang struktur organisasi pada OPD saya					

3. **Pengukuran Pemanfaatan Teknologi Informasi**

No	Pernyataan	1	2	3	4	5
1.	Adanya jadwal pemeliharaan peralatan secara teratur dan berkala					
2.	Jaringan internet telah terpasang pada OPD saya					
3.	Jaringan internet telah dimanfaatkan sebagai penghubung antar unit kerja dalam pengiriman data dan informasi yang dibutuhkan					
4.	Sub bagian keuangan/ akuntansi menggunakan *software* aplikasi untuk melaksanakan tugas, seperti : *Microsoft Excel*, MYOB, dan sebagainya.					
5.	Proses akuntansi sejak awal transaksi hingga pembuatan laporan keuangan dilakukan secara komputerisasi.					
6.	Pengolahan data transaksi keuangan menggunakan *software* yang sesuai dengan peraturan perundang-undangan					

4. Pengukuran Penerapan Sistem Akuntansi Keuangan

No	Pernyataan	1	2	3	4	5
1.	Penerapan sistem akuntansi pada OPD saya berdasarkan PP No 71 tahun 2010					
2.	OPD Melakukan analisis transaksi/ identifikasi transaksi pada setiap transaksi keuangan yang terjadi					
3.	OPD Melakukan pencatatan pada setiap transaksi yang terjadi					
4.	Setiap pencatatan transaksi yang ada disertai oleh bukti					
5.	Pencatatan yang dilakukan pada OPD saya secara kronologis					
6.	Melakukan klasifikasi pada setiap transaksi yang terjadi					
7.	Pelaporan laporan keuangan pada OPD saya dilakukan secara konsisten dan periodik					

5. Pengukuran Komitmen Organisasi

No	Pernyataan	1	2	3	4	5
1.	Saya sebagai pegawai merasa bangga menjadi bagian dari OPD ini.					
2.	Saya merasa terikat secara emosional dengan tempat saya bekerja di OPD ini.					
3.	Saya percaya terhadap nilai-nilai organisasi di OPD ini.					
4.	Alasan saya tetap bekerja karena loyalitas terhadap OPD ini.					
5.	Saya merasa berkomitmen jika saya memberikan kemampuan saya secara profesional untuk OPD ini.					
6.	Akan berat bagi saya meninggalkan OPD ini untuk pekerjaan lain dengan gaji dan tunjangan yang lebih rendah.					
7.	Saya akan meninggalkan OPD ini karena saya merasa memiliki pilihan pekerjaan yang lebih baik.					
8.	Saya akan meninggalkan OPD ini karena kebutuhan finansial.					

No	Human Resources							Total	Information Technology						Total	Regional Financial Accounting System							Total	Organizational Commitment								Total	Financial Statement								Total
	1	2	3	4	5	6	7		1	2	3	4	5	6		1	2	3	4	5	6	7		1	2	3	4	5	6	7	8		1	2	3	4	5	6	7	8	
1	5	4	4	3	3	4	4	27	4	5	4	4	4	4	25	4	4	4	4	3	4	4	27	4	3	4	4	4	3	4	4	30	4	4	4	4	4	4	4	4	32
2	2	3	4	4	4	5	5	27	4	5	5	5	5	5	29	4	4	5	5	4	4	4	30	4	4	4	4	4	2	2	2	26	5	4	2	5	4	4	4	4	32
3	3	4	4	3	3	4	4	25	4	4	4	4	3	4	23	3	4	4	4	4	4	4	27	4	4	4	4	4	3	3	3	29	4	4	4	4	4	4	4	4	32
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No	Human Resources							Total	Information Technology						Total	Regional Financial Accounting System							Total	Organizational Commitment								Total	Financial Statement								Total
	1	2	3	4	5	6	7		1	2	3	4	5	6		1	2	3	4	5	6	7		1	2	3	4	5	6	7	8		1	2	3	4	5	6	7	8	
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37	4	4	4	3	3	4	4	26	3	4	4	4	4	4	23	3	4	4	4	3	4	4	26	4	4	4	3	4	2	2	2	25	4	4	2	4	4	4	4	4	30
38	3	3	3	3	3	4	4	23	3	4	4	4	5	5	25	3	3	4	5	3	3	3	24	4	3	3	3	3	3	3	3	25	5	4	3	3	4	4	4	4	31
39	4	4	4	4	4	4	4	28	4	4	4	4	4	4	24	4	4	4	4	4	4	4	28	4	4	4	4	4	3	3	3	29	4	4	4	4	4	4	4	4	32
40	3	3	3	3	3	3	4	22	4	4	3	4	4	4	23	3	4	4	4	4	4	4	27	4	3	3	3	3	4	2	2	24	4	3	4	4	3	4	4	4	30
41	4	4	4	4	4	4	4	28	5	5	5	5	5	5	30	4	4	4	5	5	5	5	32	5	5	5	5	4	3	3	3	33	4	4	5	4	4	4	5	5	35
42	4	4	4	4	4	4	4	28	4	4	4	4	4	4	24	4	4	4	4	4	4	4	28	4	3	4	4	4	3	3	3	28	4	4	4	4	4	4	4	4	32
43	3	4	4	3	4	4	4	26	4	4	4	3	4	4	23	3	4	4	4	4	4	4	27	4	3	4	3	3	3	3	3	26	3	3	2	3	4	4	4	4	27

No	Human Resources							Total	Information Technology						Total	Regional Financial Accounting System							Total	Organizational Commitment								Total	Financial Statement								Total
	1	2	3	4	5	6	7		1	2	3	4	5	6		1	2	3	4	5	6	7		1	2	3	4	5	6	7	8		1	2	3	4	5	6	7	8	
44	5	4	5	5	4	5	5	33	5	5	5	4	4	5	28	5	4	5	5	5	4	5	33	5	4	5	5	5	5	5	5	39	4	5	5	4	5	4	4	5	36
45	5	5	5	4	5	5	5	34	4	5	4	5	5	5	28	4	5	5	4	4	5	4	31	4	5	4	5	5	5	5	5	38	4	5	4	4	4	5	4	4	34
46	4	4	4	4	2	4	4	26	4	4	5	4	4	4	25	4	4	4	5	3	4	4	28	4	4	4	4	5	4	4	3	32	4	5	3	4	4	4	5	4	33
47	5	5	5	5	5	5	5	35	4	5	5	5	5	5	29	5	5	5	5	5	5	5	35	5	5	5	5	5	5	4	4	38	5	5	4	5	5	5	5	5	39
48	4	3	4	4	3	3	4	25	4	4	4	4	4	4	24	4	4	4	5	5	5	5	32	4	3	4	4	3	3	3	3	27	3	3	3	4	3	4	4	4	28
49	3	4	4	4	3	4	4	26	4	4	4	3	4	4	23	4	4	4	5	4	4	4	29	4	4	4	4	4	3	3	2	28	4	3	2	4	4	4	4	4	29
50	3	3	3	3	3	3	3	21	2	2	2	2	2	2	12	2	2	2	2	2	2	2	14	2	2	2	2	2	2	2	2	16	3	3	3	3	3	3	3	3	24
51	3	4	3	3	3	4	4	24	4	4	4	3	4	4	23	4	3	4	5	4	4	4	28	3	4	4	4	3	3	3	4	28	4	4	3	4	3	4	4	4	30
52	4	4	3	3	4	4	4	25	4	4	4	4	4	4	24	4	4	4	4	4	4	4	28	4	4	4	3	4	3	3	3	28	4	4	2	3	4	4	4	4	29
53	5	5	5	4	5	5	4	33	4	5	4	5	4	5	27	4	5	4	4	4	5	5	31	4	4	5	5	4	4	5	4	35	4	4	5	4	5	4	3	3	32
54	4	4	4	4	4	4	4	28	4	4	4	4	4	4	24	4	4	4	4	4	4	4	28	4	4	4	3	4	3	3	3	28	4	4	4	4	4	4	4	4	32
55	5	4	3	4	4	5	4	29	5	5	5	5	5	4	29	4	4	5	5	5	5	5	33	5	4	4	5	4	5	4	5	36	5	4	3	4	4	4	5	5	34
56	3	4	2	3	3	4	4	23	4	4	4	4	4	4	24	4	4	4	4	4	4	4	28	4	4	4	4	4	4	3	4	31	4	4	4	4	4	4	4	4	32
57	3	4	2	3	3	4	4	23	4	4	4	4	4	4	24	4	4	4	4	4	4	4	28	4	4	4	4	4	4	3	4	31	4	4	4	4	4	4	4	4	32
58	3	4	2	3	3	4	4	23	4	4	4	4	4	4	24	4	4	4	4	4	4	4	28	4	4	4	4	4	4	3	4	31	4	4	4	4	4	4	4	4	32
59	4	4	4	4	4	4	4	28	4	4	4	5	4	4	25	4	4	4	4	4	4	5	29	5	4	4	5	4	3	3	3	31	4	4	4	4	4	4	4	4	32
60	3	4	4	4	4	4	4	27	4	5	4	4	4	4	25	4	4	4	4	4	4	4	28	4	4	4	4	4	3	2	2	27	4	4	4	4	4	4	4	4	32
61	4	4	4	4	4	4	4	28	4	4	4	4	4	4	24	4	4	4	4	4	4	4	28	4	4	4	4	4	3	3	3	29	4	4	4	4	4	4	4	4	32
62	4	4	4	2	2	4	4	24	4	4	4	4	4	4	24	4	4	4	4	4	4	4	28	5	5	5	5	5	3	3	3	34	4	4	4	5	4	4	4	4	33
63	4	4	4	4	3	4	4	27	4	4	4	4	4	4	24	4	4	4	4	4	4	4	28	4	4	4	4	4	3	3	3	29	4	4	3	4	4	4	4	4	31
64	2	4	4	3	3	4	4	24	4	4	4	4	4	4	24	4	4	4	4	4	4	4	28	4	4	4	4	4	3	3	4	30	4	4	4	4	4	4	4	4	32
65	3	4	4	4	4	4	4	27	4	4	4	4	4	4	24	4	4	4	4	4	4	4	28	5	4	4	4	4	3	3	4	31	4	4	3	4	4	4	4	4	31

No	Human Resources							Total	Information Technology						Total	Regional Financial Accounting System							Total	Organizational Commitment								Total	Financial Statement								Total
	1	2	3	4	5	6	7		1	2	3	4	5	6		1	2	3	4	5	6	7		1	2	3	4	5	6	7	8		1	2	3	4	5	6	7	8	
66	3	4	3	3	3	4	3	23	3	3	3	4	3	3	19	3	4	3	4	3	4	3	24	3	3	3	4	4	3	3	4	27	3	3	3	4	3	4	3	3	26
67	3	4	3	4	3	3	4	24	4	3	4	4	4	4	23	3	4	4	4	4	4	4	27	5	5	5	4	4	4	4	4	35	4	4	3	4	4	3	4	4	30
68	4	4	5	3	3	4	4	27	4	5	4	5	5	4	27	4	4	5	5	4	4	4	30	4	4	3	4	4	4	4	3	30	4	4	4	4	4	4	4	4	32
69	3	4	3	3	3	4	3	23	3	3	3	3	4	3	19	3	3	3	3	3	3	4	22	3	3	3	4	4	3	4	4	28	3	3	4	3	4	3	4	3	27
70	4	4	4	4	4	4	4	28	4	4	4	4	4	4	24	4	4	4	4	4	4	4	28	4	4	4	3	4	4	1	2	26	4	4	4	4	4	4	4	4	32
71	4	4	4	4	4	4	4	28	4	4	4	4	4	4	24	4	4	4	4	4	4	4	28	4	4	4	4	4	4	4	4	32	4	4	4	4	4	4	4	4	32
72	4	4	4	4	4	4	4	28	4	4	4	4	4	4	24	4	4	4	4	4	4	4	28	4	4	4	4	4	2	2	2	26	4	4	4	4	4	4	4	4	32
73	3	3	3	3	3	3	3	21	4	4	2	4	4	4	22	3	4	4	4	4	4	4	27	4	3	3	4	3	3	3	3	26	4	4	3	4	3	4	4	4	30
74	2	3	3	3	3	4	4	22	4	4	4	4	4	4	24	4	4	4	4	4	4	4	28	4	3	3	3	3	3	3	3	25	4	4	4	4	4	4	4	4	32
75	3	4	4	3	4	4	4	26	5	4	4	4	5	4	26	3	4	4	4	4	4	4	27	4	3	4	3	3	3	3	3	26	4	4	2	4	4	4	4	4	30
76	5	5	5	4	3	5	5	32	5	5	5	5	5	5	30	5	5	5	5	5	5	5	35	5	5	5	5	5	5	5	4	39	5	5	3	3	4	4	5	5	34
77	4	4	4	4	4	4	4	28	4	4	4	4	4	4	24	4	4	4	4	4	4	4	28	4	4	4	4	4	4	4	4	32	4	4	4	4	4	4	4	4	32
78	5	4	4	4	4	4	4	29	5	5	5	4	5	5	29	4	4	4	4	4	4	4	28	5	5	5	5	4	4	5	4	37	4	4	4	4	4	4	4	4	32
79	5	4	4	4	4	4	4	29	5	5	4	5	5	5	29	4	4	4	4	4	4	4	28	5	5	5	5	4	4	5	4	37	4	4	4	4	4	4	4	4	32
80	3	4	3	3	3	3	3	22	3	4	3	3	3	3	19	4	4	5	5	5	4	4	31	3	1	4	3	3	3	3	3	23	4	4	4	4	4	4	4	4	32
81	5	5	5	5	5	5	5	35	3	5	5	5	5	5	28	5	4	4	4	4	4	4	29	4	4	4	4	4	1	1	1	23	5	5	5	5	5	5	5	5	40
82	3	4	4	4	3	4	4	26	3	4	4	4	3	4	22	4	4	4	4	4	4	4	28	4	4	4	4	4	4	4	4	32	3	3	4	3	3	4	4	4	28
83	4	4	4	4	1	4	4	25	4	4	4	4	4	4	24	4	4	4	4	4	4	4	28	4	4	4	4	4	4	4	4	32	4	4	4	4	4	4	4	4	32
84	4	4	4	3	3	4	4	26	4	4	4	4	4	4	24	4	3	4	4	3	3	3	24	4	3	3	4	3	3	3	3	26	4	4	3	3	3	4	4	4	29
85	3	4	4	3	3	4	4	25	4	5	5	4	5	4	27	4	4	5	5	4	4	4	30	5	4	4	4	4	4	4	4	33	4	4	2	4	4	4	4	4	30
86	4	4	4	4	4	5	5	30	4	4	5	4	4	4	25	4	3	4	4	5	5	5	30	4	5	4	4	4	3	3	3	30	4	5	4	4	5	4	5	5	36

SPSS OUTPUT FOR VALIDITY TEST

1. Validity Of Human Resources Competency Variable

Correlations

		X1.1	X1.2	X1.3	X1.4	X1.5	X1.6	X1.7	TOTAL X1
X1.1	Pearson Correlation	1	.411**	.461**	.406**	.255*	.326**	.241*	.666**
	Sig. (2-tailed)		.000	.000	.000	.018	.002	.025	.000
	N	86	86	86	86	86	86	86	86
X1.2	Pearson Correlation	.411**	1	.553**	.382**	.364**	.603**	.522**	.735**
	Sig. (2-tailed)	.000		.000	.000	.001	.000	.000	.000
	N	86	86	86	86	86	86	86	86
X1.3	Pearson Correlation	.461**	.553**	1	.386**	.375**	.470**	.485**	.751**
	Sig. (2-tailed)	.000	.000		.000	.000	.000	.000	.000
	N	86	86	86	86	86	86	86	86
X1.4	Pearson Correlation	.406**	.382**	.386**	1	.546**	.451**	.525**	.740**
	Sig. (2-tailed)	.000	.000	.000		.000	.000	.000	.000
	N	86	86	86	86	86	86	86	86
X1.5	Pearson Correlation	.255*	.364**	.375**	.546**	1	.383**	.398**	.671**
	Sig. (2-tailed)	.018	.001	.000	.000		.000	.000	.000
	N	86	86	86	86	86	86	86	86
X1.6	Pearson Correlation	.326**	.603**	.470**	.451**	.383**	1	.678**	.740**
	Sig. (2-tailed)	.002	.000	.000	.000	.000		.000	.000
	N	86	86	86	86	86	86	86	86
X1.7	Pearson Correlation	.241*	.522**	.485**	.525**	.398**	.678**	1	.722**
	Sig. (2-tailed)	.025	.000	.000	.000	.000	.000		.000
	N	86	86	86	86	86	86	86	86
TOTAL X1	Pearson Correlation	.666**	.735**	.751**	.740**	.671**	.740**	.722**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	
	N	86	86	86	86	86	86	86	86

gnificant at the 0.01 level (2-tailed).

*. Correlation is significant at the 0.05 level (2-tailed).

2. Validity Of Utilization of Information Technology Variable

Correlations

		X2.1	X2.2	X2.3	X2.4	X2.5	X2.6	TOTALX2
X2.1	Pearson Correlation	1	.484**	.520**	.529**	.519**	.536**	.734**
	Sig. (2-tailed)		.000	.000	.000	.000	.000	.000
	N	86	86	86	86	86	86	86
X2.2	Pearson Correlation	.484**	1	.714**	.659**	.550**	.573**	.822**
	Sig. (2-tailed)	.000		.000	.000	.000	.000	.000
	N	86	86	86	86	86	86	86
X2.3	Pearson Correlation	.520**	.714**	1	.623**	.481**	.573**	.812**
	Sig. (2-tailed)	.000	.000		.000	.000	.000	.000
	N	86	86	86	86	86	86	86
X2.4	Pearson Correlation	.529**	.659**	.623**	1	.599**	.704**	.847**
	Sig. (2-tailed)	.000	.000	.000		.000	.000	.000
	N	86	86	86	86	86	86	86
X2.5	Pearson Correlation	.519**	.550**	.481**	.599**	1	.713**	.795**
	Sig. (2-tailed)	.000	.000	.000	.000		.000	.000
	N	86	86	86	86	86	86	86
X2.6	Pearson Correlation	.536**	.573**	.573**	.704**	.713**	1	.842**
	Sig. (2-tailed)	.000	.000	.000	.000	.000		.000
	N	86	86	86	86	86	86	86
TOTALX2	Pearson Correlation	.734**	.822**	.812**	.847**	.795**	.842**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	
	N	86	86	86	86	86	86	86

**. Correlation is significant at the 0.01 level (2-tailed).

3. Validity Of The Implementation Of Financial Accounting System Variable

Correlations

		X3.1	X3.2	X3.3	X3.4	X3.5	X3.6	X3.7	TOTALX3
X3.1	Pearson Correlation	1	.560**	.400**	.303**	.506**	.382**	.427**	.682**
	Sig. (2-tailed)		.000	.000	.005	.000	.000	.000	.000
	N	86	86	86	86	86	86	86	86
X3.2	Pearson Correlation	.560**	1	.452**	.316**	.468**	.560**	.504**	.721**
	Sig. (2-tailed)	.000		.000	.003	.000	.000	.000	.000
	N	86	86	86	86	86	86	86	86

X3.3	Pearson Correlation	.400**	.452**	1	.826**	.477**	.478**	.516**	.779**
	Sig. (2-tailed)	.000	.000		.000	.000	.000	.000	.000
	N	86	86	86	86	86	86	86	86
X3.4	Pearson Correlation	.303**	.316**	.826**	1	.399**	.447**	.435**	.700**
	Sig. (2-tailed)	.005	.003	.000		.000	.000	.000	.000
	N	86	86	86	86	86	86	86	86
X3.5	Pearson Correlation	.506**	.468**	.477**	.399**	1	.677**	.702**	.804**
	Sig. (2-tailed)	.000	.000	.000	.000		.000	.000	.000
	N	86	86	86	86	86	86	86	86
X3.6	Pearson Correlation	.382**	.560**	.478**	.447**	.677**	1	.754**	.806**
	Sig. (2-tailed)	.000	.000	.000	.000	.000		.000	.000
	N	86	86	86	86	86	86	86	86
X3.7	Pearson Correlation	.427**	.504**	.516**	.435**	.702**	.754**	1	.816**
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000		.000
	N	86	86	86	86	86	86	86	86
TOTAL X3	Pearson Correlation	.682**	.721**	.779**	.700**	.804**	.806**	.816**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	
	N	86	86	86	86	86	86	86	86

**. Correlation is significant at the 0.01 level (2-tailed).

4. Validity Of Organization Commitment Variable

Correlations

		X4.1	X4.2	X4.3	X4.4	X4.5	X4.6	X4.7	X4.8	TOTAL X4
	Pearson Correlation	1	.592**	.659**	.630**	.511**	.401**	.297**	.144	.690**
	Sig. (2-tailed)		.000	.000	.000	.000	.000	.006	.186	.000
	N	86	86	86	86	86	86	86	86	86
	Pearson Correlation	.592**	1	.673**	.565**	.566**	.258*	.225*	.178	.669**
	Sig. (2-tailed)	.000		.000	.000	.000	.016	.038	.100	.000
	N	86	86	86	86	86	86	86	86	86
	Pearson Correlation	.659**	.673**	1	.597**	.536**	.294**	.304**	.223*	.702**
	Sig. (2-tailed)	.000	.000		.000	.000	.006	.004	.039	.000
	N	86	86	86	86	86	86	86	86	86
	Pearson Correlation	.630**	.565**	.597**	1	.656**	.361**	.402**	.402**	.782**
	Sig. (2-tailed)	.000	.000	.000		.000	.001	.000	.000	.000

N	86	86	86	86	86	86	86	86	86
Pearson Correlation	.511**	.566**	.536**	.656**	1	.352**	.372**	.353**	.739**
Sig. (2-tailed)	.000	.000	.000	.000		.001	.000	.001	.000
N	86	86	86	86	86	86	86	86	86
Pearson Correlation	.401**	.258*	.294**	.361**	.352**	1	.716**	.495**	.712**
Sig. (2-tailed)	.000	.016	.006	.001	.001		.000	.000	.000
N	86	86	86	86	86	86	86	86	86
Pearson Correlation	.297**	.225*	.304**	.402**	.372**	.716**	1	.699**	.753**
Sig. (2-tailed)	.006	.038	.004	.000	.000	.000		.000	.000
N	86	86	86	86	86	86	86	86	86
Pearson Correlation	.144	.178	.223*	.402**	.353**	.495**	.699**	1	.665**
Sig. (2-tailed)	.186	.100	.039	.000	.001	.000	.000		.000
N	86	86	86	86	86	86	86	86	86
Pearson Correlation	.690**	.669**	.702**	.782**	.739**	.712**	.753**	.665**	1
Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	
N	86	86	86	86	86	86	86	86	86

**. Correlation is significant at the 0.01 level (2-tailed).

*. Correlation is significant at the 0.05 level (2-tailed).

5. Validity Of Financial Statement Information Quality Variable

Correlations

		Y.1	Y.2	Y.3	Y.4	Y.5	Y.6	Y.7	Y.8	TOTALY
Y.1	Pearson Correlation	1	.625**	.157	.439**	.359**	.452**	.325**	.485**	.671**
	Sig. (2-tailed)		.000	.149	.000	.001	.000	.002	.000	.000
	N	86	86	86	86	86	86	86	86	86
Y.2	Pearson Correlation	.625**	1	.316**	.460**	.484**	.566**	.480**	.636**	.813**
	Sig. (2-tailed)	.000		.003	.000	.000	.000	.000	.000	.000
	N	86	86	86	86	86	86	86	86	86
Y.3	Pearson Correlation	.157	.316**	1	.293**	.339**	.256*	.190	.210	.592**
	Sig. (2-tailed)	.149	.003		.006	.001	.017	.080	.052	.000
	N	86	86	86	86	86	86	86	86	86
Y.4	Pearson Correlation	.439**	.460**	.293**	1	.420**	.527**	.342**	.340**	.679**
	Sig. (2-tailed)	.000	.000	.006		.000	.000	.001	.001	.000
	N	86	86	86	86	86	86	86	86	86
Y.5	Pearson Correlation	.359**	.484**	.339**	.420**	1	.313**	.418**	.416**	.670**

		Y.1	Y.2	Y.3	Y.4	Y.5	Y.6	Y.7	Y.8	TOTALLY
	Sig. (2-tailed)	.001	.000	.001	.000		.003	.000	.000	.000
	N	86	86	86	86	86	86	86	86	86
Y.6	Pearson Correlation	.452**	.566**	.256*	.527**	.313**	1	.421**	.566**	.711**
	Sig. (2-tailed)	.000	.000	.017	.000	.003		.000	.000	.000
	N	86	86	86	86	86	86	86	86	86
Y.7	Pearson Correlation	.325**	.480**	.190	.342**	.418**	.421**	1	.619**	.651**
	Sig. (2-tailed)	.002	.000	.080	.001	.000	.000		.000	.000
	N	86	86	86	86	86	86	86	86	86
Y.8	Pearson Correlation	.485**	.636**	.210	.340**	.416**	.566**	.619**	1	.736**
	Sig. (2-tailed)	.000	.000	.052	.001	.000	.000	.000		.000
	N	86	86	86	86	86	86	86	86	86
TOTALLY	Pearson Correlation	.671**	.813**	.592**	.679**	.670**	.711**	.651**	.736**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	
	N	86	86	86	86	86	86	86	86	86

**. Correlation is significant at the 0.01 level (2-tailed).

*. Correlation is significant at the 0.05 level (2-tailed).

SPSS OUTPUT FOR VALIDITY AND REABILITY TEST

1. Reliability Of Human Resources Copetency Variable

Reliability Statistics

Cronbach's Alpha	N of Items
.829	7

2. Reliability Of Utilization of Information Technology Variable

Reliability Statistics

Cronbach's Alpha	N of Items
.894	6

3. Reliability Of The Implementation Of Financial Accounting System Variable

Reliability Statistics

Cronbach's Alpha	N of Items
.876	7

4. Reliability Of Organization Commitment Variable

Reliability Statistics

Cronbach's Alpha	N of Items
.856	8

5. Reliability Of Financial Statement Information Quality Variable

Reliability Statistics

Cronbach's Alpha	N of Items
.819	8

SPSS OUTPUT FOR DESCRIPTIVE STATISTICS TEST

Statistics

	HumanResource Competency	Information Technology	Regional Financial Accounting System	Organizational Commitment	Finnacial Statment Information
N Valid	30	30	30	30	30
Missing	0	0	0	0	0
Mean	26.4694444	24.5722222	28.1222222	29.7333333	31.9138889
Median	26.8333333	25.0000000	28.6250000	30.0000000	32.0000000
Std. Deviation	1.95586887	2.82611770	3.19240398	3.94759736	2.60667829
Minimum	21.00000	12.00000	14.00000	16.00000	24.00000
Maximum	29.75000	28.00000	32.00000	36.33333	40.33333

SPSS OUTPUT FOR CLASSIC ASSUMPTION TEST

1. Normality Test

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		30
Normal Parameters[a]	Mean	.0000000
	Std. Deviation	1.84530309
Most Extreme Differences	Absolute	.224
	Positive	.224
	Negative	-.155
Kolmogorov-Smirnov Z		1.230
Asymp. Sig. (2-tailed)		.097

a. Test distribution is Normal.

2. Heteroscedasticity Test

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-1.751	3.914		-.447	.658
	HumanResourceCompetency	.115	.211	.152	.546	.589
	InformationTechnology	-.175	.213	-.332	-.821	.419
	RegionalFinancialAccountingSystem	.145	.210	.310	.690	.496

a. Dependent Variable: RES2

3. Multicollinearity Test

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	14.411	4.982		2.893	.008		
	HumanResourceCompetency	.066	.269	.050	.246	.808	.474	2.111
	InformationTechnology	.360	.271	.391	1.327	.196	.223	4.490
	RegionalFinancialAccountingSystem	.245	.267	.301	.920	.366	.180	5.541

a. Dependent Variable: FinancialStatementInformation

SPSS OUTPUT FOR MULTIPLE REGRESSION HYPOTHESIS 1,2 AND 3

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.706[a]	.499	.441	1.94885727

a. Predictors: (Constant), RegionalFinancialAccountingSystem, HumanResourceCompetency, InformationTechnology

b. Dependent Variable: FinancialStatementInformation

ANOVA[b]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	98.299	3	32.766	8.627	.000[a]
	Residual	98.749	26	3.798		
	Total	197.048	29			

a. Predictors: (Constant), RegionalFinancialAccountingSystem, HumanResourceCompetency, InformationTechnology

b. Dependent Variable: FinancialStatementInformation

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	14.411	4.982		2.893	.008
	HumanResourceCompetency	.066	.269	.050	.246	.808
	InformationTechnology	.360	.271	.391	1.327	.196
	RegionalFinancialAccountingSystem	.245	.267	.301	.920	.366

a. Dependent Variable: FinancialStatementInformation

SPSS OUTPUT FOR HYPHOTESIS 4

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.655[a]	.429	.364	2.07951434

a. Predictors: (Constant), HumanResourceCompetecy*OrganizationCommitment, HumanResourceCompetecy, OrganizationCommitment

ANOVA[b]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	84.615	3	28.205	6.522	.002[a]
	Residual	112.434	26	4.324		
	Total	197.048	29			

a. Predictors: (Constant), HumanResourceCompetecy*OrganizationCommitment, HumanResourceCompetecy, OrganizationCommitment

b. Dependent Variable: FinancialStatementInformation

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-32.314	23.838		-1.356	.187
	HumanResourceCompetecy	2.336	.988	1.753	2.363	.026
	OrganizationCommitment	1.827	.815	2.767	2.241	.034
	HumanResourceCompetecy*OrganizationCommitment	-.066	.033	-3.490	-1.992	.057

a. Dependent Variable: FinancialStatementInformation

SPSS OUTPUT FOR HYPHOTESIS 5

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.688a	.474	.413	1.99691388

a. Predictors: (Constant), TechnologyInformation*OrganizationalCommitment, TechnologyInformation, OrganizationalCommitment

ANOVAb

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	93.369	3	31.123	7.805	.001a
	Residual	103.679	26	3.988		
	Total	197.048	29			

a. Predictors: (Constant), TechnologyInformation*OrganizationalCommitment, TechnologyInformation, OrganizationalCommitment

b. Dependent Variable: FinancialStatementInformation

Coefficientsa

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	16.599	9.973		1.664	.108
	TechnologyInformation	.670	.431	.726	1.553	.133
	OrganizationalCommitment	-.047	.489	-.070	-.095	.925
	TechnologyInformation* OrganizationalCommitment	.000	.018	.019	.018	.986

a. Dependent Variable: FinancialStatementInformation

SPSS OUTPUT FOR HYPHOTESIS 6

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.681a	.464	.402	2.01597136

a. Predictors: (Constant), RegionalFinancialAccountingSystem*OrganizationalCommitment, RegionalFinancialAccountingSystem, OrganizationalCommitment

ANOVAᵇ

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	91.381	3	30.460	7.495	.001ᵃ
	Residual	105.668	26	4.064		
	Total	197.048	29			

a. Predictors: (Constant),
RegionalFinancialAccountingSystem*OrganizationalCommitment,
RegionalFinancialAccountingSystem, OrganizationalCommitment

b. Dependent Variable: FinancialStatementInformation

Coefficientsᵃ

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	16.997	11.290		1.506	.144
	RegionalFinancialAccountingSystem	.518	.431	.635	1.201	.241
	OrganizationalCommitment	-.026	.550	-.039	-.047	.963
	RegionalFinancialAccountingSystem*OrganizationalCommitment	.001	.019	.085	.070	.945

a. Dependent Variable: FinancialStatementInformation

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FAKULTAS EKONOMI DAN BISNIS
- Program Studi Manajemen (Terakreditasi A, 2013)
- Program Studi Akuntansi (Terakreditasi A, 2015)
- Program Studi IESP (Terakreditasi A, 2016)

No. : 23/A.1-II /FEB/VIII/2019
Hal : Permohonan penelitian

Kepada Yth.
Kepala Bappeda Bantul
Komplek Parasamya, Jl. RW Monginsidi No 1, Kurahan
Bantul, Yogyakarta

Assalamu'alaikum, Wr. Wb.

Sehubungan dengan tugas akhir skripsi, maka bersama ini kami Pimpinan Fakultas Ekonomi dan Bisnis Universitas Muhammadiyah Yogyakarta, mohon ijin untuk mahasiswa berikut ini dapat melakukan penelitian, Data yang didapatkan akan kami gunakan untuk kepentingan Akademik.

Adapun mahasiswa tersebut adalah :

Nama   : Risya Defi
Tempat / Tgl Lahir : Penyengat, 10 Desember 1996
N I M   : 20160420007
Program studi   : Akuntansi
Alamat   : Komplek Griya Praja Karimun, 001/006, Teluk Uma, Tebing
No. HP.   : 081364026665

Demikian permohonan ini kami sampaikan, atas perhatian dan kerjasamanya diucapkan terima kasih.

Wassalamu'alaikum, Wr. Wb.

Yogyakarta, 21 Agustus 2019
Dekan,

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

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SURAT KETERANGAN/IZIN
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1. Peraturan Menteri Dalam Negeri Nomor 64 Tahun 2011 jo Peraturan Menteri Dalam Negeri Nomor 7 Tahun 2014 tentang Pedoman Penerbitan Rekomendasi Penelitian;
2. Peraturan Daerah Kabupaten Bantul Nomor 12 Tahun 2016 tentang Pembentukan dan Susunan Perangkat Daerah Kabupaten Bantul
3. Peraturan Bupati Bantul Nomor 108 Tahun 2017 tentang Pemberian Izin Penelitian, Kuliah Kerja Nyata (KKN) dan Praktik Kerja Lapangan (PKL)
4. Surat Keputusan Kepala Bappeda Nomor 120/KPTS/BAPPEDA/2017 Tentang Prosedur Pelayanan Izin Penelitian, KKN, PKL, Survey, dan Pengabdian Kepada Masyarakat di Kabupaten Bantul.

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Tanggal   : 21 Agustus 2019
Perihal   : Izin Penelitian

Kepala Badan Perencanaan Pembangunan Daerah Kabupaten Bantul, memberikan izin kepada :

1 Nama   : RISYA DEFI
2 NIP/NIM/No.KTP   : 2102055012960003
3 No. Telp/ HP   : 081364026665

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b. Lokasi : OPD Se Kabupaten Bantul
c. Waktu : 21 Agustus 2019 s/d 21 Februari 2020
d. Status izin : Baru
e. Jumlah anggota : -
f. Nama Lembaga : Fakultas Ekonomi dan Bisnis Universitas Muhammadiyah Yogyakarta (UMY)

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4. Ka. Badan Penanggulangan Bencana Daerah Kab. Bantul
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Nama	:	Risya Defi
NIM	:	20160420007
Prodi	:	Akuntansi/FEB
Judul	:	**THE INFLUENCE OF HUMAN RESOURCES COMPETENCY, UTILIZATION OF INFORMATION TECHNOLOGY, AND THE IMPLEMENTATION OF REGIONAL FINANCIAL ACCOUNTING SYSTEM TOWARDS FINANCIAL STATEMENT INFORMATION QUALITY WITH ORGANIZATION COMMITMENT AS MODERATING VARIABLE (An Empirical Study on Regional Device Organization of Bantul Regency)**

Dosen Pembimbing   : Dr. Suryo Pratolo, SE, M.SI., Ak., CA., AAP-A

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