

**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)

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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2019

STATEMENT OF ORIGINALITY

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I declare that the 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 (An Empirical Study on Regional Device Organization of Bantul Regency)”** is my own original work to fulfill the requirement for the degree of Sarjana Akuntansi (S.Ak) in Faculty of Economics and Business, Universitas Muhammadiyah Yogyakarta. It does not incorporate any materials previously written or published by other people, except those indicated in quotations and bibliography. Due to this fact, I am the one and only person responsible for the undergraduate thesis if there are any objections or claims from others.

Yogyakarta, 16th November 2019

Risya Defi

MOTTO

Study while others are sleeping; work while others are loafing
Prepare while others are playing; and dream while others are wishing

-William Arthur Ward-

DEDICATION PAGE

Dengan mengucapkan rasa syukur kepada Allah SWT, yang telah melimpahkan rahmat dan hidayah nya, sehingga penulis dapat menyelesaikan skripsi ini dengan lancar dan tepat waktu.

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ABSTRACT

This research aims to investigate the influence of human resource competency, utilization of information technology, and the implementation of regional financial accounting system towards financial statements information quality on regional device organization in Bantul regency with organization commitment as a moderating variable. The test variables are human resource competency, utilization of information technology, implementation of regional financial accounting systems and organization commitment. The population of this research is a regional device organization in Bantul Regency. The sample of this research included 30 regional device organization in Bantul Regency with the 86 total respondents. The respondents were coming from employees involved in accounting function/ financial administration. The data in this study were tested using the software SPSS 16.0. Based on the analysis that has been made, the result are human resources competency, utilization of information technology, and the implementation of a regional financial accounting system are not significantly influence towards financial statements information quality. While organization commitment is not able to moderate the effect of human resource competency towards financial statement information quality, organization commitment is not able to moderate the effect of utilization of information technology towards financial statement information quality and organization commitment is not able to moderate the implementation of regional financial accounting system towards financial statement information quality

Keywords: financial statements information quality, human resource competency, utilization of information technology, the implementation of regional financial accounting systems, organization commitment.

PREFACE

Infinite gratitude is poured out on the Almighty and Most Merciful Allah for His infinite gifts and affections, making it easier for the author to complete this thesis in time. This thesis has the title, **“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)”**.

This thesis was prepared to meet the requirements of obtaining a bachelor’s degree at the Faculty of Economics and Business, Universitas Muhammadiyah Yogyakarta. This author takes this topic in the hope that it can become a reference for the government in knowing the factors that influence the financial statement information quality and can be a reference for previous research.

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Yogyakarta, 17th November 2019

Risya Defi

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