

**UNDERGRADUATE THESIS**

**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)

**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 Organisasi Perangkat Daerah Kabupaten Bantul)



Supervisor

13<sup>th</sup> November 2019

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Submitted by:

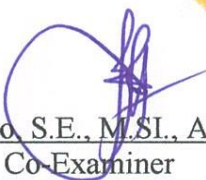
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This undergraduate thesis has been revised and validated before the Examination Committee International Program of Accounting, Faculty of Economics and Business, Universitas Muhammadiyah Yogyakarta.

**On 13<sup>th</sup> November 2019**


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