

**THE EFFECT OF HUMAN RESOURCES COMPETENCY,
UTILIZATION OF INFORMATION TECHNOLOGY, AND INTERNAL
CONTROL EXISTENCE TOWARDS THE TRANSPARENCY AND
ACCOUNTABILITY OF VILLAGE FINANCIAL MANAGEMENT
(An Empirical Study on Villages in Pematang 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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DECLARATION

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I hereby declare that this undergraduate thesis entitled “**THE EFFECT OF HUMAN RESOURCES COMPETENCY, UTILIZATION OF INFORMATION TECHNOLOGY, AND INTERNAL CONTROL EXISTENCE TOWARDS THE TRANSPARENCY AND ACCOUNTABILITY OF VILLAGE FINANCIAL MANAGEMENT (An Empirical Study on Villages in Pematang Regency)**” does not consist any content that ever being proposed for any degree in other 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 right found in this study, I agree to accept any relevant academic consequences.

Yogyakarta, 20th March 2020



Anggie Putri Rianti

MOTTO

“So verily, with the hardship there is relief.”

(Q.S. Al-Insyirah: 5-6)

“Allah SWT will not change the condition of a people until they change what is in themselves”

(Q.S. Ar-Ra’d: 11)

“No matter what happens, I will make my dream into a reality”

“In order to achieve what you desire, you have to constantly be pursuing and striving towards them, at the same time keeping yourself in good shape.”

(Park Chanyeol)

“Maybe not today, or tomorrow, or even in a year, but eventually things will turn up. You will get better and be able to look back and say it with relief, *I made it.*”

(Byun Baekhyun)

DEDICATION PAGE

Alhamdulillah. Thank you for Allah SWT, the most merciful and most gracious who given me the blessing and an opportunity to accomplish my undergraduate thesis entitled “**The Effect of Human Resources Competency, Utilization of Information Technology, and Internal Control Existence Towards The Transparency and Accountability of Village Financial Management** (An Empirical Study on Villages in Pematang Regency)” at International Program of Accounting, Faculty of Economics and Business, Universitas Muhammadiyah Yogyakarta.

The truth, I could not have achieved my current level of success without the support of a number of group. Several people have contributed financially, emotionally, academically, and practically. Without their help, it would have been difficult for me to finish this thesis. I dedicate this thesis to:

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This thesis was prepared to meet the requirements in obtaining a bachelor's degree at the Faculty of Economics and Business, Universitas Muhammadiyah Yogyakarta. The author takes this topic in the hope that it can provide suggestion for village governments in financial management and provide development ideas for further research. The completion of this thesis is inseparable from the support and assistance of many parties, therefore the author would like to express his deepest gratitude to:

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The author realizes that this thesis is far from perfection. This is due to the limitation ability and knowledge of the author. Therefore, any suggestion and constructive criticism are welcome for further improvement of this research. Lastly, the author avail herself to appeal for yet more support in this form of prayers and ideas so that the author can move forward to make this research beneficial to the society.

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