

**THE EFFECTS OF HUMAN RESOURCE, UTILIZATION OF
INFORMATION TECHNOLOGY TOWARDS TRANSPARENCY OF
VILLAGE FINANCIAL MANAGEMENT WITH ORGANIZATIONAL
COMMITMENTS AS MODERATED VARIABLES**

(Case Study of villages in Bantul Regency)

UNDERGRADUATE THESIS

Submitted as Partial Fulfillment of the Requirement for the Attainment of the
Bachelor Degree of Economics in International Program of Accounting, Faculty
of Economics and Business, Universitas Muhammadiyah Yogyakarta



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**FACULTY OF ECONOMICS AND BUSINESS
UNIVERSITAS MUHAMMADIYAH YOGYAKARTA**

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STATEMENT OF ORIGINALITY

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I declare that the undergraduate thesis entitled "THE EFFECTS OF HUMAN RESOURCE AND UTILIZATION OF INFORMATION TECHNOLOGY TOWARDS TRANSPARENCY OF VILLAGE FINANCIAL MANAGEMENT WITH ORGANIZATIONAL COMMITMENT AS MODERATED VARIABELS (Case Study of villages in 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 is any objection or claim from others.

Yogyakarta, September, 20th 2020

The Researcher,



Affan Ghaffar Fadilah

MOTTOS

لَهُ، مَعْقِبَتٌ مِّنْ بَيْنِ يَدَيْهِ وَمِنْ خَلْفِهِ، يُحَفِّظُونَهُ، مِنْ أَمْرِ اللَّهِ إِنَّ اللَّهَ
لَا يُغَيِّرُ مَا بِقَوْمٍ حَتَّىٰ يُغَيِّرُوا مَا بِأَنْفُسِهِمْ ۗ وَإِذَا أَرَادَ اللَّهُ بِقَوْمٍ سُوءًا فَلَا
مَرَدَّ لَهُ، وَمَا لَهُمْ مِنْ دُونِهِ، مِنْ وَالٍ ﴿١١﴾

“Sesungguhnya Allah tidak akan mengubah nasib suatu kaum hingga mereka mengubah diri mereka sendiri”

Q.S. Ar-Ra'd : 11

“Jangan rusak kebahagiaanmu dengan kekhawatiran, dan jangan rusak pikiranmu dengan pesimisme. Jangan rusak kesuksesanmu dengan kecurangan, dan jangan rusak optimisme orang lain dengan menghancurkannya. Jangan rusak harimu dengan melihat kembali hari kemarin.”

- Ibnu Qayyim -

“Jika tak sanggup menahan lelahnya belajar. Maka kamu harus sanggup menahan perihnya kebodohan.”

- Imam Syafi' -

“Berbahagialah dia yang makan dari keringatnya sendiri bersuka karena usahanya sendiri dan maju karena pengalamannya sendiri.”

-Pramoedya Ananta Toer-

DEDICATION PAGE

Skripsi ini kupersembahkan untuk

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ABSTRACT

This study aims to determine the effect of human resources and utilization of information technology through organizational commitment as moderating the transparency of village financial management in Bantul Regency, Special Region of Yogyakarta. This study uses a convenience sampling method involving village officials as representatives of the village government. The number of samples in this study were 30 villages in Bantul Regency. The type of data used is primary data. The results show that human resources have a positive effect on the transparency of village financial management, utilization of information technology has a negative effect on the transparency of village financial management, organizational commitment does not succeed in moderating the influence of human resources and utilization of information technology on the transparency of village financial management.

Keywords: Human Resource, Utilization of Information Technology, Organizational Commitment, Transparency of Village Financial Management

PREFACE

Assalamu'alaikum Wr. Wb

All praise and gratitude to Allah SWT who has bestowed His Grace and Hidayah so that the writer can finish this undergraduate thesis. Shalawat and greetings are always poured into the great prophet Muhammad SAW.

This undergraduate thesis entitled "

I declare that the undergraduate thesis entitled "The Effects of Human Resource and Utilization of Information Technology Towards Transparency of Village Financial Management with Organizational Commitment as Moderated Variabels (Case Study of Villages In Bantul Regency)" is written to fulfill one of the requirements for the attainment of the Bachelor Degree of Economics in International Program of Accounting, Faculty of Economics and Business, Universitas Muhammadiyah Yogyakarta. The success of the author cannot be separated from the support, guidance, help, and prayers from various parties. Therefore, on this occasion the writer would like to thank to:

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Wassalamu'alaikum Wr. Wb

Yogyakarta, September, 20th 2019

The Researcher

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