

**THE INFLUENCE OF ACCOUNTABILITY, TRANSPARENCY,
INTERNAL CONTROL, AND REGIONAL FINANCIAL MANAGEMENT
ON REGIONAL FINANCIAL PERFORMANCE DURING THE COVID-19
PANDEMIC**

(A Study on Local Government Work Units in West Kotawaringin Regency)

**PENGARUH AKUNTABILITAS, TRANSPARANSI, PENGENDALIAN
INTERNAL, DAN PENGELOLAAN KEUANGAN DAERAH TERHADAP
KINERJA KEUANGAN DAERAH DIMASA PANDEMI COVID-19**

(Studi pada Organisasi Pemerintah Daerah di Kabupaten Kotawaringin Barat)



By:

RIFKY ADINA IRAWAN

20180420098

**FACULTY OF ECONOMICS AND BUSINESS
INTERNATIONAL PROGRAM OF ACCOUNTING
UNIVERSITAS MUHAMMADIYAH YOGYAKARTA**

2021

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PANDEMIC**

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UNDERGRADUATE THESIS

Submitted as a Partial Fulfilment of the requirement for the Attainment of the
Bachelor Degree of Economic in International Program of Accounting
Faculty of Economic and Business, Universitas Muhammadiyah Yogyakarta



By:

RIFKY ADINA IRAWAN

20180420098

**FACULTY OF ECONOMICS AND BUSINESS
INTERNATIONAL PROGRAM OF ACCOUNTING
UNIVERSITAS MUHAMMADIYAH YOGYAKARTA**

2021

DECLARATION PAGE

Herewith, I

Name : Rifky Adina Irawan

Student Number : 20180420098

I declared that the undergraduate thesis entitled “**THE INFLUENCE OF ACCOUNTABILITY, TRANSPARENCY, INTERNAL CONTROL, AND REGIONAL FINANCIAL MANAGEMENT ON REGIONAL FINANCIAL PERFORMANCE DURING THE COVID-19 PANDEMIC (A Study on Local Government Work Units in West Kotawaringin)**” is my own original work to fulfil the requirement for the degree of *Sarjana Akuntansi (S.Ak)* in Faculty of Economics and Business of Universitas Muhammadiyah Yogyakarta. It does not include any content previously written or published by other people, except those indicated in reference list. If there is any violation of scientific ethics found in this study, I am the only one responsible and willing to accept sanctions.

Pangkalan Bun, December 08, 2021



Rifky Adina Irawan

MOTTO

“Sesungguhnya sesudah kesulitan itu ada kemudahan.

Maka, apabila kamu telah selesai (dari suatu urusan), kerjakanlah dengan
sungguh-sungguh (urusan) yang lain,

Dan hanya kepada Tuhanmulah hendaknya kamu berharap.”

(Q.S Al-Insyirah: 6–8)

“Dan boleh jadi kamu membenci sesuatu tetapi ia baik bagimu, dan

Boleh jadi kamu menyukai sesuatu tetapi ia buruk untukmu, dan

Allah mengetahui sedang kamu tidak mengetahui.”

(Q.S Al-Baqarah: 216)

“Do it now or later will result the same answer. Then,

Do it now. No regret. Process for tomorrow. Learn from yesterday.”

- Myself

“Raihlah mimpimu setinggi-tingginya dan gunakanlah dengan baik untuk

dirimu dan orang lain yang memerlukan.”

- DR. Drg. Indrawan Sakti, M.Kes selaku ayahku tercinta

DEDICATION PAGE

Alhamdullillahirobbil'alamin

I would love to dedicate this undergraduate thesis to those

Who have always been there and believe in me.

Mama, Ayah, Bang Didit, Kak Didis, and Kak Dinda for being my closest supporters and the reason why I am able to be here. Your endless blessing brought me here. Please stay healthy and be happy. I really do love you endlessly.

Almh. Halifah Pulungan binti Laungan Pulungan.

Opung as the day running, I always miss you. Thank you for your pray and love.

See you on another side.

Almer Ahmed Wicaksono for coming to Una life and making it brighter. Please grow nicely, my little buddy. I love you eternally.

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

As my supervisor, who has spared time in his busy schedule, patiently guided, and encouraged me to finish this undergraduate thesis.

Shoutout to my cool supporters through thick and thin: **Fidela Nurul Azmi,**

Arina Desinta Rahmawati and Sri Zhillan Sabila. Thank you so much for

helping me. I have survived, all credit belongs to you.

My best friend and family by heart: **Mala, Iyasa, Putri, Ainun, and Sanggit,**

Thank you for still standing beside me and being there. Let's face the future

bravely and be the best version of ourselves. I really do fancy you.

CRABBBBZ; Ayu, Suci, Arina, Wannisa, Nadhia and Caca, my new friends who filled my days during college years. I wouldn't have such a good day if it

was not because of you. Thanks a lot, guys!

PREFACE

In the name of Allah SWT, the beneficent and merciful. All praise is merely given to Allah SWT for the gracious mercy and tremendous blessing that enable me to accomplish this undergraduate thesis entitle “The Influence of Accountability, Transparency, Internal Control, and Regional Financial Management on Regional Financial Performance during Covid-19 Pandemic (A Study on Local Government Work Units in West Kotawaringin Regency).

This undergraduate thesis is written to fulfil one of the requirements to accomplish bachelor’s degree of Accounting in International Program of Accounting, Faculty of Economics and Business, Universitas Muhammadiyah Yogyakarta. The researcher takes this topic in hopes that it can provide an overview for the public sector regarding the regional financial performance and for the next research.

The completion of this thesis is inseparable from the guidance, help and support from various parties. Therefore, the researcher would like to thank as much as possible to:

1. Prof. Rizal Yaya, S.E., M.Sc., Ph.D., CA., AK., CA., CRP. As Dean of Faculty of Economics and Business Universitas Muhammadiyah Yogyakarta and supervisor who patiently has guided and support the author to complete this undergraduate thesis.
2. Dr. Dyah Ekaari SJ, M.Sc., QIA., Ak., CA. as Chairman of Accounting Department Faculty of Economics and Business Universitas Muhammadiyah Yogyakarta

3. All of Accounting Lectures in Faculty of Economics and Business in Universitas Muhammadiyah Yogyakarta who have provided knowledge that is essential during learning process.
4. Mrs. Sitta Zumala as Language Training Centre supervisor who kindly provide guidance and advice to support the author to complete this undergraduate thesis.
5. Local Government Work Units in West Kotawaringin Regency who have been willing to become respondents in this study.
6. My parents, DR. Drg. Indrawan Sakti, M.Kes and Wahyu Iriani, also my whole family who never tired blessing me with prayers and support. Especially Rifki Adinda Irawan as my sister who being there when the author on the lowest part and not underestimate the author's gloomy day.
7. All parties that have given me support, help, prayer, and motivation to finish this undergraduate thesis.
8. Not forget to mention, me, myself who able passed the battle by her own strength and will.

Hopefully, all forms of assistance that have been given to the researcher will get blessing from Allah SWT. The researcher realize that this thesis is still far from perfection, but it is expected to be useful for those who in need. Therefore, constructive critics and suggestions are welcomed.

Pangkalan Bun, December 08th, 2021



Rifky Adina Irawan

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