

**THE INFLUENCE OF ACCOUNTABILITY AND IT CAPABILITY
TOWARDS ORGANIZATIONAL PERFORMANCE WITH
PERFORMANCE MANAGEMENT SYSTEM AS INTERVENING
VARIABLES
(Study on Private Higher Education in Riau)**



**Written by:
Tiara Ramadhani**

20190420078

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

2023

**THE INFLUENCE OF ACCOUNTABILITY AND IT CAPABILITY
TOWARDS ORGANIZATIONAL PERFORMANCE WITH
PERFORMANCE MANAGEMENT SYSTEM AS INTERVENING
VARIABLES
(Study on Private Higher Education in Riau)**

**PENGARUH *ACCOUNTABILITY* DAN *IT CAPABILITY* TERHADAP
KINERJA ORGANISASIONAL PERGURUAN TINGGI SWASTA
DENGAN SISTEM MANAJEMEN KINERJA SEBAGAI VARIABEL
INTERVENING
(Studi kasus pada Perguruan Tinggi Swasta di Riau)**



**Written by:
Tiara Ramadhani**

20190420078

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

2023

DECLARATION

Name : Tiara Ramadhani

Student Number : 20190420078

Declare that this thesis with the title: **The Influence of Accountability and IT Capability on Organizational Performance of Private Higher Education with a Performance Management System as an Intervening Variable (Study on Private Higher Education in Riau)**” there is no work that has ever been submitted to obtain a bachelor's degree in a Higher Education , and to the best of my knowledge there are also no works or opinions that have been written or published by other people, except those that are referred to in writing in this manuscript and mentioned in the Bibliography. If written or published by someone else, the work is cancelled.

Yogyakarta, 26 Mei 2023



MOTTO

“O you who believe, make patience and prayer as your helpers. Truly

Allah is سبحانه تعالى with those who are patient”

(QS: Al Baqarah : 153)

“The world is a tired place, if you don't want to be tired, go home,

done”

(Ustd. Adi Hidayat)

“Minimize and widen your heart for big problems and make ease small problems, widen your heart, purify yourself, always be grateful, help others a lot, and ease the paths and affairs of other people that involve you. always remember allah in every want to do anything.insha allah you will be safe.”

(Anonymous)

DEDICATION PAGE

Alhamdulillahirabbilalamin, all my gratitude goes to Allah SWT, the most merciful and most gracious who has given me the blessing and opportunity to accomplish my undergraduate thesis well.

This undergraduate thesis is dedicated to:

Mama and Papa who always give the best things for their children and never stop praying for and providing support in every journey of their children's lives

Special Gratitude is presented to:

1. Muhammad Khalifah Reza and Mahira Fahmi, who always give me joy happiness. I am grateful to have you in my life.
 2. My supervisor, Mr.Suryo Pratolo, thank you so much for always give me guidance and support for my undergraduate thesis. Thank you for all reminders and advice.
 3. My beloved friends, Hapsari, Irvi, Abel, Salma, Icha, Widya, Rini, Keke who always give me motivation and happiness during my college-life.
 4. IPAcc family batch 2019 (Mufi, Zeze, Adini, Laily, Eve, Daffa, Aqshal, and Rafqy), thank you for always supporting each other. Thank you for the good times we had.
 5. Odi, who always help and accompany me in writing this thesis
- To all of you, I really appreciate all the support and kindness.

PREFACE

All praise and gratitude are presented to Allah SWT for blessing, mercy, health, and opportunity so that the researcher can finish this undergraduate thesis entitled **“THE INFLUENCE OF ACCOUNTABILITY AND IT CAPABILITY TOWARDS ORGANIZATIONAL PERFORMANCE WITH PERFORMANCE MANAGEMENT SYSTEM AS INTERVENING VARIABLES (Study on Private University in Riau)**. This undergraduate thesis is written to fulfil one of the requirements for the attainment of bachelor’s degree of Accounting in International Program of Accounting, Faculty of Economics and Business, Universitas Muhammadiyah Yogyakarta. The author chose this topic with the hope that it can be used as a reference for further research as well as for policy considerations to improve the performance of private university .The completion of this undergraduate thesis is inseparable from support, guidance, and help from various parties. Therefore, the researcher would like to thank as much as possible to:

1. Prof.Dr. Ir. Gunawan Budiyanto, M.P., as the Rector of Universitas Muhammadiyah Yogyakarta.
2. Prof.Dr. Rizal Yaya, S.E., M.Sc., Ak., CA. as the Decan of Faculty of Economics and Business Universitas Muhammadiyah Yogyakarta.
3. Dr. Dyah Ekaari Sekar Jatiningih, S.E., M.Sc., QIA., Ak., CA. as the head of accounting study program Faculty of Economics and Business Universitas Muhammadiyah Yogyakarta.
4. Prof. Dr. Suryo Pratolo, M.Si., Ak., CA., CGAA. as a supervisor who has provided endless advice, support, and guidance to the author for completing this undergraduate thesis.

5. Kurniawati Nur Fadhillah,S.s.,M.Hum. as English consultancy supervisor who has provided help and guidance to the author in completing this undergraduate thesis.
6. All of Accounting lecturers and staffs of Faculty Economics and Business Universitas Muhammadiyah Yogyakarta who have provided valuable knowledge
7. Parents, family, friends and all parties who always provide support, pray,motivation and encouragement in the process of completing this undergraduate thesis to the author.

The author realizes that this thesis is still far from good and correct and there are still many mistakes contained therein. So, for the sake of further improvement, the author really appreciates any constructive criticism and suggestions and will be gladly accepted.

Yogyakarta, 26 Mei , 2023



Tiara Ramadhani

TABLE OF CONTENT

COVER PAGE	I
TITLE PAGE	II
SUPERVISOR APPROVAL PAGE	III
EXAMINER APPROVAL PAGE	III
DECLARATION	V
MOTTO	VI
DEDICATION PAGE	VII
ABSTRACT	VIII
PREFACE	IX
TABLE OF CONTENT	XI
CHAPTER I INTRODUCTION	1
A. RESEARCH BACKGROUND	1
B. RESEARCH PROBLEMS FORMULATION	7
C. RESEARCH PURPOSE	7
D. RESEARCH BENEFITS	8
CHAPTER II LITERATURE REVIEW	9
A. THEORETICAL FRAMEWORK	9
1. Stewardship Theory	9
2. Resource-based View Theory	9
3. Resource Orchestration Theory.....	10
B. THEORY STUDY	11
1. Accountability	11
2. IT Capability	12
3. Organizational Performance.....	13
4. Performance Management System.....	14
C. HYPOTHESIS FORMULATION	15
D. RESEARCH MODEL	24
CHAPTER III RESEARCH METHODS	25
A. RESEARCH OBJECT AND SUBJECT	25
B. SAMPLING TECHNIQUE	25
C. OPERATIONAL DEFINITION OF RESEARCH VARIABLES.....	26
D. DATA ANALYSIS TECHNIQUE	27
CHAPTER IV RESEARCH RESULTS AND DISCUSSION	31
4.1 RESEARCH RESULTS.....	31

4.1.1	Outer Model Testing	31
4.1.2	Inner Model Testing	39
4.1.3	Hypothesis Testing	41
4.2	DISCUSSIONS	45
CHAPTER V CONCLUSSION AND SUGGESTION		54
BIBLIOGRAPHY		55
APPENDICES		57

LIST TABLE

1.1 List of Private Universities in Riau.....	3
4.1 Output Outer Loadings.....	31
4.2. Validity Testing.....	36
4.3. Discriminant Validity Testing with Fornell-Lacker	36
4.4 Cross Loading Testing	37
4.5. Realiability Testing.....	39
4.6 Output Pengujian R-Square.....	39
4.7 Output Analisis Path Coeficient.....	40
4.8 Hypothesis Testing.....	41

LIST FIGURE

2.1. Research Model	24
4.1. Grafik Model SEM-PLS.....	35