

**THE IMPACT OF INTELLECTUAL CAPITAL AND IT GOVERNANCE  
ON PERFORMANCE WITH PERFORMANCE MANAGEMENT SYSTEM  
AS AN INTERVENING VARIABLE**

**(An Empirical Investigation on Private Higher Education in Lampung)**

**DAMPAK MODAL INTELEKTUAL DAN TATA KELOLA TI  
TERHADAP KINERJA DENGAN SISTEM MANAJEMEN KINERJA  
SEBAGAI VARIABEL INTERVENING**

**(Sebuah Penelitian Empiris Pada Perguruan Tinggi Swasta di Lampung)**



By

**Laily Qonita**

**20190420214**

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

**2023**

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**UNDERGRADUATE THESIS**

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



By

**Laily Qonita**

**20190420214**

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

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## DECLARATION

Hereby I,

Name : Laily Qonita

Student Number : 20190420214

I hereby declare that this thesis entitled THE IMPACT OF INTELLECTUAL CAPITAL AND IT GOVERNANCE ON PERFORMANCE WITH PERFORMANCE MANAGEMENT SYSTEM AS AN INTERVENING VARIABLE (An Empirical Investigation on Private Higher Education in Lampung) is truly the author's own work to fulfill the degree requirements Bachelor of Accounting (S.Ak) at the Faculty of Economics and Business, Muhammadiyah University, Yogyakarta. It does not consist of any content previously written or published by others, except all intentional quotations and ideas taken is considered as a research reference and is included in the reference list. I am fully responsible for the validity and correctness of its contents with a scientific attitude that must be upheld.

This, I make this statement honestly without any pressure from any party or am willing to receive academic sanctions if it turns out later that this statement is not true.

Yogyakarta, 12 December 2023



Laily Qonita

## **MOTTO**

“So truly with difficulty there is ease. Indeed, with difficulty there is ease, so when you have finished (from something), keep working hard (on other matters).

And only in your Lord do you hope.”

(QS. Al-Insyirah: 6-8)

“Maka sesungguhnya bersama kesulitan ada kemudahan. Sesungguhnya bersama kesulitan ada kemudahan. Maka apabila engkau telah selesai (dari sesuatu urusan), tetaplah bekerja keras (untuk urusan yang lain). Dan hanya kepada

Tuhanmulah engkau berharap.”

(QS. Al-Insyirah: 6-8)

## **DEDICATION**

Alhamdulillah rabbi 'aalamiin, I offer all thanks in the name of Allah SWT, the most merciful and most gracious who has given me the grace and opportunity to complete my thesis well.

### **I dedicate this thesis to:**

Father H. Irsan Marda S.E. and Mother Hj. Ita Malasari S.Pd. Who always provides support at all times, gives prayers that never give up for his children, provides motivation to complete my thesis, makes sacrifices to educate and raise me and my younger siblings well and has good and correct moral ethics. I feel very grateful to have a family like them, with love and affection I dedicate this thesis to my beloved family.

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5. Beloved alma mater, Faculty of Economics and Business, Muhammadiyah University, Yogyakarta.

## PREFACE

All praise and gratitude to Allah SWT for the grace, health and opportunity so that the researcher can complete this thesis with the title "THE IMPACT OF INTELLECTUAL CAPITAL AND IT GOVERNANCE ON PERFORMANCE USING THE PERFORMANCE MANAGEMENT SYSTEM AS AN INTERVENING VARIABLE (An Empirical Research at Private Universities in Lampung)". This thesis was written to fulfill one of the requirements for obtaining a Bachelor of Accounting degree at the International Accounting Program, Faculty of Economics and Business, Muhammadiyah University of Yogyakarta. Researchers took this topic in the hope that it can provide an overview for chancellors, deans, other campus officials, students for future research, the community.

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8. Parents, family, and friends who always provide support, pray, and motivation to the author.
9. All parties who have provided help, support, and encouragement in the process of completing this undergraduate thesis.

The researcher realizes that this undergraduate thesis is far from perfection. Therefore, any suggestion and constructive criticism are expected for furtherimprovement of this research. Lastly, hopefully this undergraduate thesis can be useful for the readers.

Yogyakarta, 12 December 2023



Laily Qonita



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