

**THE INFLUENCE OF ACCOUNTABILITY AND MANAGEMENT  
COMMITMENT ON ORGANIZATIONAL PERFORMANCE DURING  
COVID-19 PANDEMIC WITH ENVIRONMENTAL UNCERTAINTY AS  
MODERATING VARIABLE  
(Empirical Study of Village-Owned Enterprises in Sleman Regency and  
Kulon Progo Regency)**

**PENGARUH AKUNTABILITAS DAN KOMITMEN MANAJEMEN  
TERHADAP KINERJA ORGANISASI SAAT PANDEMI COVID-19  
DENGAN KETIDAKPASTIAN LINGKUNGAN SEBAGAI VARIABLE  
MODERATING  
(Studi Empiris Badan Usaha Milik Desa Kabupaten Sleman dan Kabupaten  
Kulon Progo)**



By  
**REFDY BELLTONIE**  
20180420245

**INTERNATIONAL PROGRAM OF ACCOUNTING  
FACULTY OF ECONOMICS AND BUSINESS  
UNIVERSITAS MUHAMMADIYAH YOGYAKARTA  
2022**

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dan Kabupaten Kulon Progo)**

**UNDERGRADUATE THESIS**

Submitted to Fulfill the Requirements to Get a Bachelor's  
Degree at the Faculty of Economics and Business, Accounting Department,  
Universitas Muhammadiyah Yogyakarta



By

**REFDY BELLTONIE**

**20180420245**

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

**2022**

## DECLARATION

Name : Refdy Belltonie  
Student Number : 20180420245

I hereby declare that this thesis entitled: "**THE INFLUENCE OF ACCOUNTABILITY AND MANAGEMENT COMMITMENT ON ORGANIZATIONAL PERFORMANCE DURING COVID-19 PANDEMIC WITH ENVIRONMENTAL UNCERTAINTY AS MODERATING VARIABLE (Empirical Study of Village-Owned Enterprises in Sleman Regency and Kulon Progo Regency)**" does not contain any work submitted to obtain a bachelor's degree at a university, and to my knowledge there are also no works or opinions that have been written or published by other people, except for those that are referred to in the manuscript and written in bibliography. If any violation of intellectual right is later found in this manuscript, I agree to accept any relevant academic consequences.

Yogyakarta, December 5<sup>th</sup>, 2022

  
Refdy Belltonie

## MOTTO

"Jadikanlah sabar dan sholat sebagai penolongmu"

(Q.S. Al Baqarah: 45)

"Boleh jadi kamu membenci sesuatu padahal ia amat baik bagimu, dan boleh jadi pula kamu menyukai sesuatu padahal ia amat buruk bagimu, Allah mengetahui sedang kamu tidak mengetahui"

(Q.S. Al Baqarah: 216)

"Allah tidak membebani seseorang melainkan sesuai dengan kesanggupannya"

(Q.S. Al Baqarah: 286)

"Sesungguhnya sesudah kesulitan itu ada kemudahan"

(Q.S. al-Insyirah: 6)

"Janganlah kamu bersikap lemah dan janganlah pula kamu bersedih hati, padahal kamulah orang-orang yang paling tinggi derajatnya jika kamu beriman"

(Q.S. Ali Imran: 139)

"Dan tolong-menolonglah kamu dalam (mengerjakan) kebajikan dan takwa, dan jangan tolong-menolong dalam berbuat dosa dan pelanggaran. Dan bertakwalah kamu kepada Allah, sesungguhnya Allah amat berat siksa-Nya"

(QS Al-Mâidah:2)

"Sebaik Baik Manusia Adalah Yang Paling Bermanfaat Bagi Orang Lain."

(HR. Ahmad, ath-Thabrani, ad-Daruqutni)

"Barang siapa yang menempuh suatu jalan untuk mencari ilmu,  
maka Allah memudahkan untuknya jalan menuju surga"

(HR Bukhari dan Muslim)

"Jangan takut jatuh, kerana yang tidak pernah memanjatlah yang tidak pernah jatuh. Jangan takut gagal, kerana yang tidak pernah gagal hanyalah orang-orang yang tidak pernah melangkah. Jangan takut salah, kerana dengan kesalahan yang pertama kita dapat menambah pengetahuan untuk mencari jalan yang benar pada langkah yang kedua"

(Buya Hamka)

"Sejauh apapun kita melangkah di bumi Allah ini, maka ambillah pelajaran sebanyak-banyaknya dari setiap derap langkah kaki kita. Semakin jauh Langkah kita maka semakin jauh diri kita mengenal keesaan-Nya. Jangan pernah tutup mata kita hanya karna kenikmatan duniawi, karena disekeliling kita masih banyak orang yang membutuhkan bantuan kita"

(Refdy Belltonie)

## **DEDICATION**

Alhamdulillah, my highest gratitude to Allah SWT who has given me mercy and blessings hence I able to finish writing this thesis. Shalawat and salam give to Prophet Muhammad SAW, the role model who has shown me the importance of practice to fight blasphemy, the importance of knowledge to fight ignorance, and the importance of being social to fight arrogance. Don't forget to express my thanks to:

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All parties who have fought together, processed together and paid attention to me.

I'm sorry if I made a mistake that didn't, please you.

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All praise and gratitude to Allah SWT who has given the ease, grace, and mercy so that the author can finish this undergraduate thesis. Shalawat and greetings are always poured into the great prophet Muhammad SAW.

The undergraduate thesis entitled **“The Influence of Accountability and Management Commitment on Organizational Performance During Covid-19 Pandemic with Environmental Uncertainty as Moderating Variable (Empirical Study of Village-Owned Enterprises in Sleman Regency and Kulon Progo Regency)”**. This thesis is prepared to fulfil one of the requirements in obtaining of the Bachelor's Degree in Faculty of Economics and Business, Universitas Muhammadiyah Yogyakarta. The author takes this topic with the expected to provide consideration and input for Village-Owned Enterprises in making decisions and policies related to improving organizational performance during the Covid-19 pandemic.

The completion of this thesis is inseparable from the guidance, help, support, and prayers from various parties. Therefore, the author would like to express our deepest gratitude to:

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Hopefully all forms of assistance that have been given to author will get blessings from Allah SWT. The author realizes that this thesis is far from perfection. Therefore, the author expects constructive criticism and suggestions for further research development related to this topic. In conclusion, hopefully this undergraduate thesis can be useful for the readers. Amiin yaa rabbal ‘alamiin.

Yogyakarta, December 5<sup>th</sup>, 2022

A handwritten signature in black ink, appearing to read 'Refdy Belltonie', with a large, stylized initial 'R' at the beginning.

Refdy Belltonie

## TABLE OF CONTENTS

<b>COVER PAGE</b> .....	<b>i</b>
<b>TITLE PAGE</b> .....	<b>ii</b>
<b>SUPERVISOR APPROVAL PAGE</b> .....	<b>iii</b>
<b>EXAMINER APPROVAL PAGE</b> .....	<b>iv</b>
<b>DECLARATION PAGE</b> .....	<b>v</b>
<b>MOTTO</b> .....	<b>vi</b>
<b>DEDICATION</b> .....	<b>viii</b>
<b>ABSTRACT</b> .....	<b>x</b>
<b>INTISARI</b> .....	<b>xi</b>
<b>PREFACE</b> .....	<b>xii</b>
<b>TABLE OF CONTENTS</b> .....	<b>xiv</b>
<b>LIST OF TABLES</b> .....	<b>xvii</b>
<b>LIST OF FIGURES</b> .....	<b>xviii</b>
<b>CHAPTER I</b> .....	<b>1</b>
<b>INTRODUCTION</b> .....	<b>1</b>
A. Research Background.....	1
B. Research Problem Formulation.....	8
C. Research Objectives .....	8
D. Research Benefits.....	9
1. Theoretical Benefits .....	9
2. Practical Benefits.....	9
<b>CHAPTER II</b> .....	<b>11</b>
<b>LITERATURE REVIEW</b> .....	<b>11</b>
A. Theoretical Framework .....	11
1. Stewardship Theory .....	11
2. Signalling Theory .....	12
3. Good Governance .....	13
4. Accountability .....	14
5. Management Commitment .....	15

6. Environmental Uncertainty .....	16
7. Organizational Performance.....	16
8. Village Owned Enterprises (BUMDes).....	18
B. Previous Studies .....	19
C. Hypotheses Building .....	20
1. The Effect of Accountability on Organizational Performance during the Covid-19 Pandemic.....	20
2. The Effect of Management Commitment on Organizational Performance during the Covid-19 Pandemic .....	21
3. The Effect of Environmental Uncertainty Moderates Relationship of Accountability on Organizational Performance During Covid-19 Pandemic	22
4. The Effect of Environmental Uncertainty Moderates Relationship of Management Commitment on Organizational Performance During Covid-19 Pandemic.....	24
D. Relationship Model Between Variables.....	25
<b>CHAPTER III .....</b>	<b>26</b>
<b>RESEARCH METHODOLOGY .....</b>	<b>26</b>
A. Research Object and Subject.....	26
B. Type of Data.....	27
C. Sampling Techniques .....	27
D. Data Collection Techniques .....	28
E. Definition of Research Operational Variable.....	29
F. Analysis Method .....	31
G. Instrument Quality Test.....	32
1. Measurement Model or Outer Model .....	33
2. Structural Model or Inner Model.....	36
3. Hypothesis Test .....	38
4. Moderation Effect Testing.....	38
5. Structural Equation Analysis Model .....	39
<b>CHAPTER IV.....</b>	<b>40</b>
<b>RESULTS AND DISCUSSION .....</b>	<b>40</b>
A. General Description of the Research Object.....	40
B. Descriptive Statistics .....	49

C. Biased Non-Response Test .....	51
D. Data Analysis .....	51
1. Evaluating the Measurement Model (Outer Model) .....	52
2. Evaluation of Model Structure (Inner Model).....	64
E. Hypothesis Test.....	65
1. Testing Hypothesis 1 (The Effect of Accountability on Organizational Performance during the Covid-19 Pandemic) .....	66
2. Testing Hypothesis 2 (The Effect of Management Commitment on Organizational Performance during the Covid-19 Pandemic).....	67
3. Testing Hypothesis 3 (The Effect of Environmental Uncertainty Moderates Relationship of Accountability on Organizational Performance During Covid-19 Pandemic).....	67
4. Testing Hypothesis 4 (The Effect of Environmental Uncertainty Moderates Relationship of Management Commitment on Organizational Performance During Covid-19 Pandemic) .....	68
F. Discussion .....	69
1. The Effect of Accountability on Organizational Performance during the Covid-19 Pandemic.....	70
2. The Effect of Management Commitment on Organizational Performance during the Covid-19 Pandemic .....	71
3. The Effect of Environmental Uncertainty Moderates Relationship of Accountability on Organizational Performance During Covid-19 Pandemic	73
4. The Effect of Environmental Uncertainty Moderates Relationship of Management Commitment on Organizational Performance During Covid-19 Pandemic.....	75
<b>CHAPTER V .....</b>	<b>78</b>
<b>CONCLUSIONS, IMPLICATIONS, LIMITATIONS OF THE RESEARCH, AND SUGGESTIONS .....</b>	<b>78</b>
A. Conclusion .....	78
B. Implications.....	79
C. Research Limitations.....	80
D. Suggestion.....	81
<b>BIBLIOGRAPHY .....</b>	<b>83</b>
<b>APPENDICES .....</b>	<b>89</b>

## LIST OF TABLES

Table 3.1 Likert Scale .....	28
Table 3.2 Operational Indicators.....	29
Table 3.3 Validity Test Parameters in the PLS Measurement Model.....	35
Table 3.4 Reliability Test Parameters in the PLS Measurement Model.....	36
Table 4.1 Questionnaire Distribution Data .....	41
Table 4.2 Questionnaire Return Rate .....	45
Table 4.3 Statistical Data on Respondent Characteristics.....	46
Table 4.4 Descriptive Statistics.....	49
Table 4.5 Biased Non-Response Test Results.....	51
Table 4.6 Outer Loadings/Loading Factor Initial Model .....	54
Table 4.7 Modified Outer Loadings/Loading Factor Results .....	58
Table 4.8 Average Variance Extracted (AVE) .....	60
Table 4.9 Fornell-Larcker Criterion.....	61
Table 4.10 Cross Loading .....	61
Table 4.11 Composite Reliability and Cronbach's Alpha .....	63
Table 4.12 Adjusted R-Square Value.....	64
Table 4.13 Hypothesis Testing Results.....	66
Table 4.14 Summary of Hypothesis Testing Results.....	69

## LIST OF FIGURES

Figure 2.1 Relationship Model Between Variables .....	25
Figure 3.1 SEM Analysis Model.....	39
Figure 4.1 Initial Measurement Model Output Display .....	53
Figure 4.2 Display of Modified Measurement Model Output .....	58
Figure 4.3 Bootstrapping Model Output Display.....	65