

TITLE PAGE

**THE ROLE OF ACCOUNTING INFORMATION SYSTEM
QUALITY ON THE ACCOUNTABILITY OF LOCAL
GOVERNMENT THROUGH ACCOUNTING KNOWLEDGE
AS INTERVENING: THE CASE OF LOCAL GOVERNMENT
IN SPECIAL REGION OF YOGYAKARTA**

**PERAN KUALITAS SISTEM INFORMASI AKUNTANSI
TERHADAP AKUNTABILITAS PEMERINTAH DAERAH
MELALUI PENGETAHUAN AKUNTANSI SEBAGAI
INTERVENSI: KASUS PEMERINTAH DAERAH DI DAERAH
KHUSUS YOGYAKARTA**

THESIS

Submitted to Meet the Requirements to Obtain a Bachelor's Degree at the Faculty
of Economics and Business Accounting Study Program

University of Muhammadiyah Yogyakarta



By:

Ousainou Jaw

20200420400

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

DECLARATION PAGE

Written by:

Name : Ousainou Jaw

Student Number : 20200420400

I hereby declare that this undergraduate thesis title **“THE ROLE OF ACCOUNTING INFORMATION SYSTEM QUALITY ON THE ACCOUNTABILITY OF LOCAL GOVERNMENT THROUGH ACCOUNTING KNOWLEDGE AS INTERVENING: THE CASE OF LOCAL GOVERNMENT IN SPECIAL REGION OF YOGYAKARTA, INDONESIA”** is my own research to fulfill the requirement for bachelor's degree in faculty of economics and business, Universitas Muhammadiyah Yogyakarta and I did not plagiarize or do any quotation in ways that are inconsistent with the prevailing ethics in the scientific community. No words or opinions have been written or published by others in this thesis, except those referred to in the manuscript and listed in the bibliography. Therefore, if any violation of intellectual right is found in this study, I agree any relevant academic consequences.

Yogyakarta, 13th December 2023



Ousainou Jaw

MOTTO

"And Your Lord is going to give you, and you will be satisfied."

QS. Ad Duha ayah 5

"And do not (feel) weak, and do not grieve, for you are the highest, if you are believers.

(QS. Al-Imran:139)

"Be grateful and patient when in a happy or sad state. Because gratitude and patience are blessings that are difficult to have."

"Don't judge me by my success, judge me by the result of my struggle."

Nelson Mandela

"Dream Big, Work Hard, Stay Humble."

"Every act of kindness adds beauty to your soul."

Baba Jallow

ACKNOWLEDGEMENT

Alhamdulillah Rabbi alAAalameenn, all praise is due to Allah, Lord of the worlds who has given me the strength, good health, and a steady mind to complete this thesis with the title: **“THE ROLE OF ACCOUNTING INFORMATION SYSTEM QUALITY ON THE ACCOUNTABILITY OF LOCAL GOVERNMENT THROUGH ACCOUNTING KNOWLEDGE AS INTERVENING: THE CASE OF LOCAL GOVERNMENT IN SPECIAL REGION OF YOGYAKARTA, INDONESIA”**. With sincere gratitude, I wish to express my appreciation and thanks to all who have helped me through my study, especially on this project. As I cannot bring along all the wonderful people, I met during this process, but I wish to thank the following people for their tireless support, which are:

1. My parents for their support, motivation, and prayers throughout time. Thank you, Mama, and Papa, for the trust and faith you have in me. Knowing that you are always there to support and comfort me whenever am down. You served as a friend, a sister, mother grandmother to me. Nonetheless, you are not just a mother but instead, you serve multifunction purposes as far as I am concerned. May Allah SWT always give blessings to all of you.
2. To my family who always support and encourage me throughout the process. I extend a big gratitude to you all.

3. To my supervisor Dr. Hafiez Sofyani SE., M. Sc. Thank you for constantly guiding and supporting me throughout my thesis. Without you this journey would have been very difficult.
4. To Mr. Malick Njie thank you so much for your unwavering support throughout my undergraduate program. I'll be forever grateful for your support.
5. To my brother Mr. Pa Modou Sohna and Bai Jaw thank you for financially supporting me during my study.
6. To my Uncle Ebrima Jaw thank you for your words of encouragement and the belief you bestowed on me.
7. To IPAcc batch 2020 especial thanks goes to all of you for your support and amazing memories we shared during my study program.
8. To my room mates Ali B Boye and Ebrima Jatta, thank you for making my stay in Indonesia amazing and beautiful.

FOREWARD

Assalamualaikum wabarakatu warrahmatullahi wabarakatu.

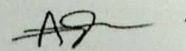
All praise and glory to Allah (Subhanahu Wa Taala), who has always given us favor and guidance in carrying out this thesis project. May Allah's peace and blessings be upon the last Prophet Muhammad SAW, who led us from the era of darkness to the era of light, so that the author can complete this undergraduate thesis with the title of **“THE ROLE OF ACCOUNTING INFORMATION SYSTEM QUALITY ON THE ACCOUNTABILITY OF LOCAL GOVERNMENT THROUGH ACCOUNTING KNOWLEDGE AS INTERVENING: THE CASE OF LOCAL GOVERNMENT IN SPECIAL REGION OF YOGYAKARTA, INDONESIA”**. This thesis is prepared to meet one of the requirements in obtaining a Bachelor's degree at the Faculty of Economics and Business, University of Muhammadiyah Yogyakarta. The author examines this topic with the hope of providing information for organizations, particularly local governments, in management and development related to accounting information systems in order to achieve one of the goals of local government, namely accountability, and to provide development ideas for future research.

The completion of this thesis is inseparable from the guidance and support of several parties, therefore on this occasion the author would like to thank as much as possible to:

1. The Dean of the Faculty of Economics and Business Prof. Rizal Yaya, M.Sc., Ph.D., Ak. CA, who has provided guidance, assistance, and opportunities during my study program.
2. Dr. Hafiez Sofyani, SE., M. Sc. Who has provided support and guidance during the process of completing this thesis.
3. Dr. Dyah Ekaari Sekar J, S.E., M.Sc., QIA., Ak., CA, as the Head of Accounting Department at Universitas Muhammadiyah Yogyakarta, who has provided guidance and convenience for the author to complete the study.
4. Fitri Wahyuni, S.E, M. Sc as the head of International Program of Accounting. I appreciate all the support, advice, and guidance you gave me during my study at UMY.
5. To all the lecturers in the department of international program of accounting. Thank you so much for the valuable knowledge you shared with us.
6. All parties who have provided support, assistance, and enthusiasm in the process of completing this final thesis project.

There is no perfect human being in this world, in fact perfection belongs only to Allah SWT. This thesis is far from perfect and there are still many errors in it. Therefore, researchers highly appreciate and accept suggestions and criticisms that can be constructive for further improvement.

Yogyakarta, 13th December 2023



Ousainou Jaw

Table of Contents

TITLE PAGE	ii
DECLARATION PAGE	iv
MOTTO	v
ACKNOWLEDGEMENT	vi
ABSTRACT.....	viii
FOREWARD	ix
TABLE.....	xiii
CHAPTER I.....	1
INTRODUCTION	1
Research Background:.....	1
Research Questions:	11
Research Objective.....	12
Research Benefits.....	13
CHAPTER II.....	14
LITERATURE REVIEW	14
A. Theoretical Framework.....	14
Figure 1.1: Resource Orchestration Theory (Source: Sirmon et al. 2011).....	16
B. Hypothesis Development.....	20
C. Research Model	24
Figure 2.1 Research Model	25
CHAPTER III	26
RESEARCH METHOD.....	26
A. Research Method	26
B. Type of Data	26
C. Sampling Techniques.....	26
D. Data Collection Technique	27
A. Definition of Research Operational Variables.....	27
A. Data Instrument Test.....	31
a. Validity Test.....	32
b. Reliability Test.....	32
2. Data Analysis Technique	32

a. Hypothesis Test.....	33
CHAPTER IV	34
RESULT AND DISCUSSION	34
a. Data Collection Results.....	34
Data Collection.....	35
A. Research Results	38
a. Common Method Bias (CMB)	38
b. Descriptive Statistical Analysis	39
B. Validity and Reliability Test Analysis.....	40
a. Validity Test.....	40
1. Convergent Validity Test.....	40
2. Discriminant Validity.....	41
b. Reliability Test.....	42
A. Hypothesis Test and Measurement Model Analysis.....	43
a. Path Coefficient	43
b. R-Square	44
Figure 2.2	45
A. Discussion.....	46
CHAPTER V	51
CONCLUSIONS, RESEARCH LIMITATIONS, AND POLICY SUGGESTIONS/IMPLICATIONS	51
A. CONCLUSIONS.....	51
B. RESEARCH LIMITATIONS.....	52
C. POLICY IMPLICATIONS.....	53
D. FUTURE RESEARCH SUGGESTIONS	54
Bibliography	55
ATTACHMENT	62
Research Model Image:.....	72

TABLE

Table 3.1 Summary of Questionnaire Distribution and Taking.....	35
Table 3.2 Characteristics of Respondents by Education Level.....	36
Table 3.3 Characteristics by Gender.....	36
Thickness 3.4 Characteristics of Long Experience Using a Computer.....	37
Table 3.5 Positions.....	37
Table 3.6 CMV Result.....	39
Table 3.7 Descriptive Statistical Results.....	40
Table 4.1 Convergent and AVE Validity Analysis.....	41
Table 4.2 Results of Discriminant Validity.....	42
Table 4.3 Results of Cronbach's Alpha and Composite Reliability.....	43
Table 4.4 Hypothesis Test Results.....	44
Table 4.5 R-Square.....	44