

THE INFLUENCE OF COMMUNITY PARTICIPATION, UTILIZATION OF INFORMATION TECHNOLOGY, AND COMPETENCY OF VILLAGE-OWNED ENTERPRISE MANAGERS ON ACCOUNTABILITY OF VILLAGE-OWNED ENTERPRISES MANAGEMENT MEDIATED BY STRATEGIC PLANNING
(Empirical Study on Village-Owned Enterprises in Kulon Progo Regency)

PENGARUH PARTISIPASI MASYARAKAT, PEMANFAATAN TEKNOLOGI INFORMASI, DAN KOMPETENSI PENGELOLA BADAN USAHA MILIK DESA TERHADAP AKUNTABILITAS PENGELOLAAN BADAN USAHA MILIK DESA YANG DIMEDIASI DENGAN PERENCANAAN STRATEGIS
(Studi Empiris pada Badan Usaha Milik Desa Di Kabupaten Kulon Progo)

UNDERGRADUATE THESIS



By:

VARADHILA DEWI ALIFYARI

20180420225

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

2024

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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



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VARADHILA DEWI ALIFYARI

20180420225

**INTERNATIONAL PROGRAM OF ACCOUNTING
FACULTY OF ECONOMICS AND BUSINESS
UNIVERSITAS MUHAMMADIYAH YOGYAKARTA
2024**

DECLARATION

Name : Varadhila Dewi Alifyaro

Student Number : 20180420225

I hereby declare that this thesis is entitled: **"THE INFLUENCE OF COMMUNITY PARTICIPATION, USE OF INFORMATION TECHNOLOGY, AND COMPETENCY OF VILLAGE-OWNED BUSINESS MANAGERS ON ACCOUNTABILITY OF VILLAGE-OWNED BUSINESS MANAGEMENT MEDIATED BY STRATEGIC PLANNING (Empirical Study of Village-Owned Enterprises in Kulon, Progo Regency)"** for obtained a bachelor's degree at a university. This manuscript contains no works or idea that have been written or published by anyone else, excluding those listed in the bibliography and those mentioned in the text. I undertake to bear all necessary academic repercussions in the event that this article is later found to contain any intellectual property infringement.

Yogyakarta, 3 Mei 2024



Varadhila Dewi Alifyari

MOTTO

“Do not lose hope, nor be sad”
(Quran 3:139)

“Allah does not burden a soul beyond that it can bear”
(Quran 2:286)

“No two things have been combined better than knowledge and patience”
(Prophet Muhammad SAW)

"Time will not slow down when something unpleasant lies ahead"
(J.K Rowling – Harry Potter and The Goblet of Fire)

"Don't let the muggles get you down"
(Ron Weasley – Harry Potter and The Prisoner of Azkaban)

“There is no shortcut in life”
(Kyuhyun – Super Junior)

“Take the next step without fear! You've always had the key in your pocket to unlock your door. You'll surely find a new door in front of you that takes you to the new you”
(Green - 扉)

"One day, you'll leave this world behind. So, live a life you will remember"
(Avicii – The Night)

DEDICATION

Alhamdulillah, I would like to express my thanks to the presence of Allah SWT who has bestowed His mercy and grace upon me so that I can finish writing this thesis. I offer my prayers and greetings to the Prophet Muhammad SAW, an example who has shown me that patience, gratitude and knowledge are the keys to every human being's life. And don't forget to also say thank you to:

First, I would like to dedicate my undergraduate thesis to my parent. I am grateful to my cherished parents, Adi Subagyo and Dyah Sari Dewi, for their unconditional encouragement, love, and prayers. I sincerely appreciate all of your hardships and advice, which made it possible for your little daughter to reach this point in life. I fervently pray that Allah grants us all good health and the strength to fulfill your wishes. I want you to know how much I admire you and how grateful I am to have parents like you.

I am grateful to Muhammad Fazeh Alifyano, my only and most annoying little brother, who is unexpectedly always the best source of support and prayers for me, also thank you for always be my partner in laugh. I am very lucky to have brothers like you, even you're annoying but you always be the best brother for me. Hopefully, with Allah SWT's assistance, we will always be able to make our parents proud and we able to always show them how much we care for them. Always aim high and follow your ambitions.

Thank you to my supervisor, Prof. Rizal Yaya, S.E., M. Sc., Ph.D., Ak., CA, CRP who always inspires me, motivates me, and gives me his best advice and give me his time to guide me so that I can complete my undergraduate thesis. Hopefully, in the future, Professor Yaya will always be given good health, and successful.

Furthermore, I am very grateful to have had Mr. Wendy Rahmadi Biyandi, S.Pd., M. Hum as my English consultant.

Thanks to my (not so) beloved IPAcc classmate batch 2018, because of your unconditional love and care for me I have a wonderful university life that full of laughter and joy. Thank you for spending your university life with me. Let's be friends for the next 50 years, okay?

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Many thanks to my dear alma mater, Universitas Muhammadiyah Yogyakarta.

Thanks to all parties who have support me until now, I'll will always remember your kindness. I'm sorry if I made a mistake that didn't please you.

PREFACE

Assalamu'alaikum Warahmatullahi Wabarakatuh

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 Community Participation, Utilization of Information Technology, And Competency of Village-Owned Enterprise Managers on Accountability of Village-Owned Enterprises Management Mediated by Strategic Planning (Empirical Study on Village-Owned Enterprises in 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.

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:

1. My father and mother and my brother who always give the best support until I can finish my study.
2. Prof. Rizal Yaya, S.E., M. Sc., Ph.D., Ak., CA., CRP as the Dean of Faculty Economics and Business and also as my supervisor who patiently guide me during the completion of my undergraduate thesis.
3. Dr. Dyah Ekaari Sekar J, S.E., M.Sc., QIA., Ak., CA as Head of Accounting Department Faculty of Economics and Business Universitas Muhammadiyah Yogyakarta.
4. Fitri Wahyuni, S.E., M.Sc. as a director of International Program of Accounting (IPAcc).
5. All of Accounting Lecturers in Faculty of Economics and Business, Universitas Muhammadiyah Yogyakarta, who have provided knowledge that is very useful for author during the lecture process.
6. All family and friends who always give me their best support, motivation, and prayers so that I can finished my undergraduate thesis.

7. All parties who have provided support, assistance, help, and encouragement in the process of preparing this undergraduate thesis that cannot be mentioned one by one.

Moreover, it goes without saying that Allah SWT's assistance was necessary for all of these successes. The writer acknowledges that this thesis is far from perfect. As a result, the author wishes for helpful critiques and recommendations for creating new studies on this subject. Lastly, I hope that readers will find this thesis to be helpful. Amiin yaa rabbal 'alamiin.

Yogyakarta, March 19th, 2024



Varadhila Dewi Alifyari

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