

**THE EFFECT OF BUDGETARY GOAL CLARITY, ACCOUNTING
CONTROL, REPORTING SYSTEM AND THE UTILIZATION OF
INFORMATION TECHNOLOGY ON THE GOVERNMENT
PERFORMANCE ACCOUNTABILITY**

(Empirical Study on Yogyakarta Municipality Government)

**PENGARUH KEJELASAN SASARAN ANGGARAN, PENGENDALIAN
AKUNTANSI, SISTEM PELAPORAN DAN PEMANFAATAN
TEKNOLOGI INFORMASI TERHADAP AKUNTABILITAS KINERJA
INSTANSI PEMERINTAH (Studi Empiris pada Pemerintah Kota**

Yogyakarta)



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**FACULTY OF ECONOMICS AND BUSINESS
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2024

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Yogyakarta)**

UNDERGRADUATE THESIS

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



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2024

DECLARATION PAGE

Herewith, I

Name : Duhita Fitri Apratima

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I declare that the undergraduate thesis entitled “**THE EFFECT OF BUDGETARY GOAL CLARITY, ACCOUNTING CONTROL, REPORTING SYSTEM AND THE UTILIZATION OF INFORMATION TECHNOLOGY ON THE GOVERNMENT PERFORMANCE ACCOUNTABILITY (Empirical Study on Yogyakarta Municipality Government)**” is my original work to fulfill the requirement for the degree of *Sarjana Akuntansi (S.Ak)* in Faculty of Economics and Business of Universitas Muhammadiyah Yogyakarta. It does not include any content previously written or published by others, except those indicated in the the reference list. If any violation of scientific ethics is found in this study, I am the only one responsible and willing to accept sanctions.

Yogyakarta, July 12th, 2024



Duhita Fitri Apratima

DEDICATION

Alhamdulillah, I express my deepest gratitude to the presence of Allah SWT, who has given me grace and blessings so that I can complete this undergraduate thesis. I send my prayers and greetings to the Prophet Muhammad SAW, a role model who has shown me the importance of the purpose of life.

I dedicate this undergraduate thesis to myself, my family, friends, and loved ones, who all mean a lot to me. First, I would like to thank myself for completing this undergraduate thesis. Thank you for surviving and believing in yourself. Then, I would like to say thank you very much to my beloved mother, Ir. Warsiyah, M.Sc., and my father, Bambang Sumedi, who always taught me the meaning of patience and always supported me at all times. My older sister, Nufimbar Susy Anindita Handayani, S.E, M.Sc, thank you for witnessing the roller coaster of my life and always being there by my side to provide support and jokes. I love you, my mom, dad, and my sister.

I would like to say a thousand thanks to Prof. Rizal Yaya, S.E., M.Sc., Ph.D., Ak., CA., CRP, as my supervisor, who is very patient in guiding and helping me throughout my journey to complete this undergraduate thesis. Hopefully, the knowledge and advice you gave me can be applied daily and be a blessing to you. May Professor always be healthy and Allah repay all your kindness in spreading knowledge to all of us.

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I would also like to express my gratitude to my relatives and friends, whom I cannot mention individually, for the support, prayers, and advice. Best wishes to all of you.

PREFACE

In the name of Allah SWT, the beneficent and merciful. All praise is merely given to Allah SWT for the gracious mercy and tremendous blessing that enabled me to accomplish this undergraduate thesis entitled “The Effect of Budgetary Goal Clarity, Accounting Control, Reporting System and The Utilization of Information Technology on the Government Performance Accountability (Empirical Study on Yogyakarta Municipality Government)”.

This undergraduate thesis is written to fulfill one of the requirements to accomplish a bachelor’s degree in Accounting in the International Program of Accounting, Faculty of Economics and Business, Universitas Muhammadiyah Yogyakarta. The researcher takes this topic in hopes that it can provide an overview of the public sector regarding government performance accountability for the next research.

Completing this thesis is inseparable from the guidance, help, and support from various parties. Therefore, the researcher would like to thank as much as possible to:

1. Prof. Rizal Yaya, S.E., M.Sc., Ph.D., CA., AK., CA., CRP. As the Dean of Faculty of Economics and Business Universitas Muhammadiyah Yogyakarta and also my supervisor who patiently has guided and support the researcher to complete this undergraduate thesis.
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3. All Accounting Lectures in the Faculty of Economics and Business at Universitas Muhammadiyah Yogyakarta who have provided essential knowledge during learning.
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5. All parties who have provided support, assistance, help, and encouragement in preparing this undergraduate thesis that cannot be mentioned individually.

Hopefully, all forms of assistance given to the researcher will get a blessing from Allah SWT. The researcher realize that this undergraduate thesis is still far from perfection, but it is expected to be useful for those who in need. Therefore, constructive critics and suggestions are welcomed.

Yogyakarta, July 12th, 2024



Duhita Fitri Apratima

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