



Influence of Competency Human Resources , Utilization Information Technology and Applications Accounting Standards Government (SAP) on the Quality of Financial Reports with Control Internal as an Intervening Variable (Empirical Study at BLUD Community Health Center in Musi Banyuasin Regency)

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ABSTRACT

We investigated the effects of many factors on the quality of financial reports at a health center in Musi Banyuasin Regency, including human skills, technology utilization, and adherence to government accounting laws. Using a tool called SmartPLS 4.0, we applied a technique known as quantitative analysis. The findings demonstrated that, either directly or indirectly through internal control mechanisms, human abilities, technological application, and adherence to accounting regulations can all have an impact on the caliber of financial reports.

INTRODUCTION

The tests we did showed that some of our ideas in the study were right, and for others, they helped us understand how different things are related, which can help us do more research. (Rawung & Sholihin, 2017).

We want to understand why the financial reports at the BLUD health center in Musi Banyuasin Regency might not be accurate. We will study how things like internal controls affect the quality of financial reports. This research will help us make sure the financial reports are reliable and correct. Our study is different because we will focus on how internal controls impact the accuracy of financial reports.

1. This study looks into human resource competences, information technology use, and SAP implementation, whereas earlier research mostly concentrated on management capabilities, the function of internal auditors, accounting standards, and accrual-based SAP deployment. Consequently, the goal of this research is to resolve the inconsistencies and gaps discovered in earlier investigations. The overall goal of this research is to add to the body of knowledge by offering fresh perspectives and a deeper comprehension of the variables affecting the caliber of financial reports. This study endeavors to address the shortcomings and contradictions identified in earlier research by delving into the areas of SAP deployment, information technology utilization, and human resource skills while emphasizing various organizational settings.
2. The Musi Banyuasin District Health Center—a BLUD—is the subject of the research. This research broadens its scope to cover other organizational contexts, in contrast to earlier studies that concentrated on the agency sector of the Regional Government. This makes it possible to compare and contrast the results with those of other studies, leading to a deeper understanding of the factors influencing the caliber of financial reports.

Based on the background information surrounding the aforementioned issue, the interested writer conducted an empirical study at the BLUD Community Health Center in Musi Banyuasin Regency with the title Influence of Competency Human Resources, Application of Government Accounting Standards (SAP) and Information Technology to the Quality of Financial Reports with Internal Control as an Intervening Variable.

THEORETICAL REVIEW

Agency Theory

The conflict of interest that develops between the principal and the agent is the foundation of agency theory. This idea presupposes that people are only motivated by their own self-interests, which may put two parties in conflict of interest. To manage the company's resources, the principal hires an agent, and the principal is also in charge of paying the agent. As a result, the agent is accountable for overseeing those resources and for completing the tasks that are delegated to them. (Jensen dan Meckling, 1976).

An agency relationship, as defined by agency theory, is a situation in which one or more individuals (the principal) designate another individual (the

agent) to carry out services on the principal's behalf and give the agent the authority to decide what is best for the principle. (Panda & Leepsa, 2017).

Quality of Financial Reports

Regulations stipulate that financial reports must be of a certain quality in order for users to find the information supplied to be helpful. Clear, comprehensive information that aims to avoid confusing consumers is a component of good financial reporting. (Jonas dan Blanchet, 2000).

The Impact of Human Resource Capabilities on Financial Reporting Quality

The quality of financial reporting is greatly impacted by HR expertise, according to Zahrah et al. (2016). Financial reports will be of higher quality if human resource requirements are satisfied and effectively implemented. This aligns with the research outcomes of the following studies: Evicahyani (2015), Shintia and Erawati (2017), Kiranayanti and Erawati (2016), Riandani (2017), Suharto and Widarno (2017), Rismawati, Sujana, and Adiputra (2017).

The Impact of Information Technology Use on Financial Reporting Quality

Information technology allows for the application of sophisticated data analysis techniques in the production of financial reports. By using algorithms and artificial intelligence technology, businesses may reveal hidden patterns in financial data and provide more in-depth insights into the financial performance of the organization. Thus, the application of information technology has a positive impact on the quality of financial reports by increasing the efficacy, transparency, and relevance of the information supplied. Research by Yosefrinaldi (2013) and Yudianta, Agus, and Erawati (2012) shows that information technology (IT) significantly improves the standard of financial reporting. This suggests that when information technology is used more frequently, the caliber of financial reports produced will also rise.

The Impact of SAP Implementation on Financial Report Quality

The idea that employee competency significantly affects internal control is also supported by earlier research. According to a study by Jones, R., and Pendlebury (2017), companies with staff that are proficient in internal control and accounting typically have greater levels of compliance with these requirements. They discovered that employee competence influences the overall efficacy of the internal control system in the company in addition to being correlated with individual performance. This research highlights the value of funding staff competency development as a means of enhancing internal control standards and corporate responsibility in general. Furthermore, studies conducted by Chen (2018) emphasize the significance of leadership's role in assisting the business in implementing efficient internal control.

The Impact of Information Technology Utilization on Internal Control

According to research by Chan, D. Y. H., Fong, T. K. H., & Chong (2018), the financial industry can enhance the efficacy of internal control by implementing information technology. According to this report, financial institutions that use IT to improve internal control procedures have better compliance rates with internal control requirements and financial rules.

A study conducted in 2017 by Dhillon, G., Torkzadeh, G., and Xia looks at how information technology can be used to improve internal control in businesses in the private sector. The study's findings show that businesses with technology-driven information systems in place for internal control monitoring and implementation experience reduced risk and improved financial outcomes.

The Effect of Government Accounting Standards (SAP) Implementation on Internal Control

The use of SAP in government finance management improves openness and accountability. Government financial reports become more trustworthy and easier for stakeholders to understand when there are clear and uniform standards in place. By doing this, the public's confidence in the government is bolstered, and the efficacy of external oversight agencies like the Supreme Audit Agency (BPK) or independent auditors is enhanced. As a result, by improving public financial management's efficacy, efficiency, accountability, and openness, SAP adoption has a favorable influence on internal control in government organizations.

The Influence of Internal Control on the Quality of Financial Reports

The results of the study (Sri Mulyati et al., 2019) show that the standard of financial reports and the internal control system are positively correlated. Meanwhile, the results of the hypothesis test show that the internal control system has a strong 41.6% impact on the quality of financial reports. The results of the study corroborate this. (Abin Suarsa, Putri, and Andriani, 2019).

Human resource competency and quality: an analysis using internal control as a controlling variable

Human resources (HR) are people who work for an organization as laborers, workers, supervisors, or employees, according to Wirawan (2015:2). All organizational resources are built upon and dependent upon human resources. The best knowledge, skills, competence, entrepreneurial spirit, physical and mental health, as well as a strong work ethic and motivation, are characteristics of quality human resources. These characteristics are crucial since they have the power to make or break a business. Only with high-quality HR can other organizational resources be used effectively and efficiently.

Studies by Syarifudin (2014) and Evicahyani (2015) demonstrate a strong positive correlation between the efficacy of the government's internal control system's implementation and human resource (HR) skills. This implies that the effectiveness of internal government control increases with the degree of skill disparity among employees.

Information Technology Use's Effect on Financial Reports' Quality with Internal Control as an Intervening Variable

The findings of Wahyudi (2017) and Yosefrinaldi (2013) align with the Technology Acceptance Model (TAM) theory, since they show that information technology positively impacts the efficacy of internal control systems. This demonstrates how IT and the effectiveness of the internal control system are related. This suggests that the use of information technology will increase the internal control system's efficacy. The system's ability to deliver accurate, reliable, and timely accounting information is demonstrated by the interaction between the internal control system and the information technology system. This raises the standard of financial reporting by lowering the chance of errors.

Internal Control as an Intervening Variable: The Effect of SAP Implementation on Financial Report Quality

Government Accounting Standards (SAP) are a set of accounting standards used in the preparation and presentation of government financial reports, as required by Government Regulation Number 71 of 2010. The Internal Control System of the Government Department (SPIP) is an internal control system that is used globally in the central regional government environment, according to Government Regulation Number 60 of 2008.

Research Model

Based on the framework thoughts that have been explained before , variable in study This using 3 variables independent that is analysis HR competency (X 1) utilization technology (X 2), and SAP implementation (X 3) one variable dependent that is quality report finance (Y), as well One variable intervening that is internal control (Z).

Connection between variable can served such as research models This as following :

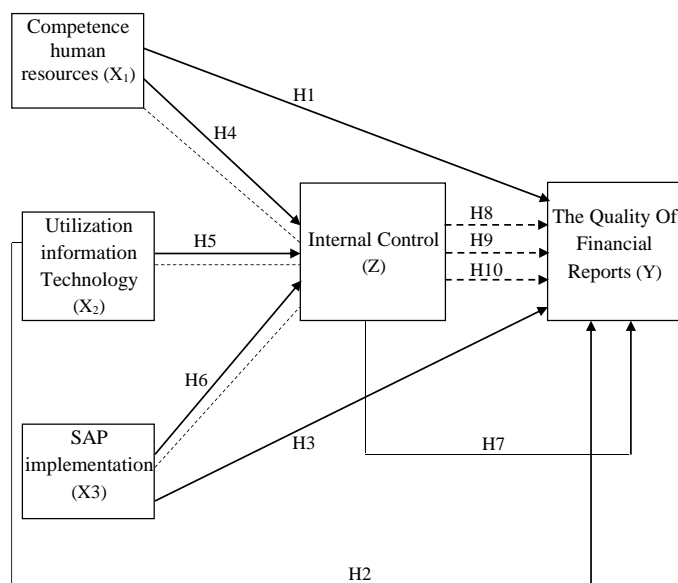


Figure 1

Hypothesis

Based on the discussion above, the research hypothesis is formulated as follows:

- H₁: Competence human resources influence the quality of financial reports at BLUD Community Health Centers Regency Musi Banyuasin .
- H₂: Utilization information Technology influence the quality of financial reports at BLUD Community Health Centers Regency Musi Banyuasin.
- H₃: SAP implementation influence the quality of financial reports on BLUD Health Center Regency Musi Banyuasin .
- H₄: Competence human resources influence on internal control at the BLUD Community Health Center Regency Musi Banyuasin .
- H₅: Utilization information Technology influence on internal control at the BLUD Community Health Center Regency Musi Banyuasin .
- H₆: SAP implementation influence the quality of financial reports at BLUD Community Health Centers Regency Musi Banyuasin .
- H₇: Control intense influence the quality of financial reports at BLUD Community Health Centers Regency Musi Banyuasin .
- H₈: Competence human resources influence the quality of financial reports with internal control as intervening variables at BLUD Community Health Center Regency Musi Banyuasin .
- H₉: Utilization information Technology influence the quality of financial reports with internal control as intervening variables at BLUD Community Health Center Regency Musi Banyuasin .
- H₁₀: SAP implementation influence the quality of financial reports with internal control as intervening variables at BLUD Community Health Center Regency Musi Banyuasin .

METHODOLOGY

Ghozali and Latan (2015:54) state that the model is prepared for simultaneous estimation and evaluation of the outcomes following the drawing of the path diagram. By evaluating the measurement model's output through confirmatory factor analysis, one can evaluate a model in PLS-SEM with the SmartPLS 4.0 application. To evaluate the reliability and validity of latent constructs, use factor analysis (CFA). Subsequently, the assessment of the structural model and significance testing were conducted to examine the relationship between the variables or constructs.

Steps evaluation model in study This including:

1. Evaluation to outer model.

- a. *Test convergent validity* , The factor coefficient value for each indicator that makes up the latent construct is the loading factor value. For confirmatory research, a latent construct is deemed to have excellent convergent validity if the loading factor value is more than 0.7. A loading factor value of 0.6–0.7 is still appropriate for exploratory research (Ghozali and Latan, 2015:74). However, Chin (1998) in Ghozali and Latan (2015: 74) states that a loading factor value between 0.5 and 0.6 is still seen sufficient in the early phases of constructing a measurement scale.

- b. *Discriminant validity test.* The idea that various measurements shouldn't strongly correlate with one another is connected to the discriminant validity test. The discriminant validity test can be performed in the context of reflective indicators by examining each variable's cross loading value, which needs to be more than 0.70. In addition, we may assess discriminant validity by contrasting the correlation value between the model's constructs with the square root of the Average Variance Extracted (AVE) for each construct. When the square root of AVE is higher than the correlation between the model's constructs, it indicates good discriminant validity (Fornell and Larcker, 1981 in Ghazali and Latan, 2015: 74). It is recommended that the AVE value be larger than 0.50, meaning that the relevant latent variable can explain at least 50% of the indicator's variance (Ghozali and Latan, 2015: 75).
- c. *Test composite reliability .* To make sure the instrument is precise, accurate, and consistent when measuring a construct, reliability tests are conducted. Two widely-used techniques for assessing construct reliability with reflected indicators are Composite Reliability and Cronbach's alpha. It is more prudent to use Composite dependability when testing construct dependability, as Cronbach's alpha can yield values that are too low (underestimate). Construct reliability is typically evaluated using the following general rule of thumb: for confirmatory research, the Composite Reliability value must be larger than 0.7, while for exploratory research, a value between 0.6 and 0.7 is still acceptable (Ghozali and Latan, 2015:75).

2. *Evaluation to inner model*

Inner model testing is carried out to test the relationship between variables latent (hypothesis testing). Testing for the structural model in this research including:

- a. Coefficient determination (R^2) The structural model's predictive capacity was determined by first observing mark R^2 for each latent endogenous variable in the PLS evaluation model. The impact of some exogenous latent factors on the latent endogenous variable that has meaningful influence can be explained by changes in the R^2 value. Strong, moderate, and weak models can be concluded using Mark $R^2 = 0.75, 0.50,$ and 0.25 . The amount of variation of the construct that the model explains is represented by the results PLS R-Squares (Ghozali and Latan, 2015:79).
- b. The predictive validity of Q2 can also be assessed using the PLS model, in addition to focusing on the significant R-Square value. The goodness of fit of the model's data and estimated parameter values is evaluated using this test. When a model's Q-square value is greater than zero, it is considered to have excellent predictive validity; when it is less than zero, it is considered to have low predictive validity.
- c. It is possible to verify hypothesis testing with probability values and t-statistics. Using statistical data, the t value is 1.66 with an alpha value of 5% to test the hypothesis. To accept or reject the hypothesis, the t-statistic must be greater than 1.66, in which case H_a is accepted and H_0 is rejected. When a hypothesis has a likelihood of being accepted or rejected, H_a is accepted if the P value is less than 0.05.

RESULTS

P values of the path coefficient are compared at a significance threshold of $\alpha = 0.05$ to test and evaluate the inner model and make hypotheses about the effects of exogenous variables on endogenous variables. The test can be deemed highly significant if the p value is less than or equal to 0.05 ($p \text{ value} \leq 0.05$) when using the t table value of 1.96 with the criteria of rejecting and accepting the hypothesis, that is, if the t-statistic $>$ t count then the hypothesis is rejected, and if the t-statistic $<$ t count then the hypothesis is accepted. The estimated parameters' significance offers valuable insights into the correlation between the research variables. The value found in the inner weight output result serves as the foundation for testing the hypothesis. The predicted output for testing the structural model with respect to direct impacts is given in Table 1.

Table 1
Hypothesis testing

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values	Ket
Competence Human Resources -> Quality Report Finance	0,037	0,038	0,032	1,140	0,255	No Proven
Utilization Technology Information -> Quality Report Finance	0,082	0,080	0,051	1,607	0,109	No Proven
Application Standard Accountancy Government (SAP) -> Quality Report Finance	-0,088	-0,086	0,030	2,916	0,004	Proven
Competence Human Resources -> Internal Control	0,022	0,028	0,051	0,435	0,663	No Proven
Utilization Technology Information -> Internal Control	0,620	0,623	0,042	14,805	0,000	Proven

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values	Ket
Application Standard Accountancy Government (SAP) -> Internal Control	-0,282	-0,283	0,059	4,743	0,000	Proven
Control -> Quality Report Finance	0,803	0,805	0,041	19,816	0,000	Proven
Competence Human Resources -> Internal Control -> Quality Report Finance	0,018	0,022	0,041	0,435	0,663	No Proven
Utilization Technology Information -> Internal Control -> Quality Report Finance	0,498	0,502	0,043	11,598	0,000	Proven
Application Standard Accountancy Government (SAP) -> Internal Control -> Quality Report Finance	-0,226	-0,228	0,049	4,617	0,000	Proven

DISCUSSION

The following conclusion can be drawn from the direct effects analysis results:

1. Influence of Resource Competency on the Quality of Financial Reports
 The statistical test results show that there is an influence between Human Resource Competence and the Quality of Financial Reports (P Values = 0.255). This does not support Hypothesis 1, which states that the influence

between human resource competence and financial report quality is not significant (P Value > 0.05). Therefore, its effect is not proven.

2. Information Technology's Impact on the Quality of Financial Reports According to statistics, there is no evidence to support Hypothesis 2 regarding the relationship between information technology utilization and financial report quality (P Values = 0.109). This suggests that there is no significant relationship (P Value > 0.05) between the quality of financial reports and the use of information technology. Its impact is hence unproven.
3. The Impact of Government Accounting Standards (SAP) Implementation on Financial Report Quality Hypothesis 4 is supported by the finding that there is a relationship between the quality of financial reports and the implementation of government accounting standards (SAP) (P Values = 0.004).
4. Influence of Resource Competency on the Relationship with Internal Control The statistical test results show the value of human resource competency and internal control (P Values = 0.663), this does not support Hypothesis 4, meaning that human resource competency has no effect on internal control.
5. Information Technology's Impact on Internal Control The results of the statistical test confirm Hypothesis 5 by demonstrating a highly significant correlation (P Values = 0.000) between internal control and information technology utilization. This demonstrates the relationship between increased internal control effectiveness and improved information technology utilization.
6. Effect of Implementing Government Accounting Standards (SAP) on Internal Control There is a statistically significant relationship between Implementation of Government Accounting Standards (SAP) and Internal Control (P Values = 0.000), supporting Hypothesis 6. This confirms that good implementation of government accounting standards is correlated with more effective internal control.
7. The Effect of Internal Control on the Quality of Financial Reports The statistical test results show a very significant relationship between Internal Control and Financial Report Quality (P Values = 0.000), supporting Hypothesis 7. This indicates that the better the internal control, the higher the quality of the financial reports produced.
8. Human Resources Competency -> Internal Control -> Quality of Financial Reports The statistical test results show that the relationship between Human Resource Competency, Internal Control, and Financial Report Quality is statistically significant (P Values = 0.663), not supporting Hypothesis 8. This means that human resource competency has no effect on the quality of financial reports with internal control. as an intervening variable.
9. Utilization of Information Technology -> Internal Control -> Quality of Financial Reports The results of statistical tests show that the relationship between the Use of Information Technology, Internal Control, and the

Quality of Financial Reports is very statistically significant (P Values = 0.000). The T Statistics value of 11.598 indicates that this relationship is very statistically significant at a high level of confidence (P Values < 0.05). This indicates that better use of information technology has a positive impact on Internal Control, which then influences improving the Quality of Financial Reports. Utilization of Information Technology, Internal Control, and Quality of Financial Reports have a positive relationship. The statistical test results show a highly statistically significant relationship between the combination of these variables (P Values = 0.000), supporting Hypothesis 9.

10. Implementation of Government Accounting Standards (SAP) -> Internal Control -> Quality of Financial Reports The statistical test results show that the relationship between the Implementation of Government Accounting Standards (SAP), Internal Control, and the Quality of Financial Reports is statistically significant (P Values = 0.000). The T Statistics value of 4.617 indicates that this relationship is quite statistically significant at a certain level of confidence (P Values < 0.05), which supports Hypothesis 10.

CONCLUSIONS AND RECOMMENDATIONS

The results of the analysis of the Influence of Human Resource Competence, Utilization of Information Technology and Implementation of Government Accounting Standards (SAP) on the Quality of Financial Reports with Internal Control as an Intervening Variable (Empirical Study at BLUD Health Centers in Musi Banyuasin Regency), can be concluded as follows:

1. Human resource competency does not affect the quality of financial reports at the BLUD Community Health Center in Musi Banyuasin Regency.
2. The use of information technology does not affect the quality of financial reports at the BLUD Community Health Center in Musi Banyuasin Regency.
3. The implementation of SAP affects the quality of financial reports at the BLUD Community Health Center in Musi Banyuasin Regency.
4. Human resource competency has no effect on internal control at the BLUD Community Health Center in Musi Banyuasin Regency.
5. The use of information technology has an effect on internal control at the BLUD Community Health Center in Musi Banyuasin Regency.
6. The implementation of SAP has an effect on internal control at the BLUD Community Health Center in Musi Banyuasin Regency.
7. Internal control influences the quality of financial reports at the BLUD Community Health Center in Musi Banyuasin Regency.
8. Human resource competency has no influence on the quality of financial reports through internal control at the BLUD Community Health Center in Musi Banyuasin Regency.

9. The use of information technology has an influence on the quality of financial reports through internal control at the BLUD Community Health Center in Musi Banyuasin Regency.
10. The implementation of SAP has an influence on the quality of financial reports at the Musi Banyuasin Regency Regional Public Service Agency (BLUD) Community Health Center with internal control as an intervening variable.

FURTHER STUDY

The limitation of this research is that the data collected in one particular time period may not be generalizable to other time periods. The results of research conducted in one location may not apply in other locations.

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