



DOI: <https://doi.org/10.38035/dijefa.v6i2>
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The Effect of Human Resources Competence, Internal Audit and Information Technology Utilization on the Quality of Financial Statements in Public Service Agency Hospitals

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Abstract: This study aims to examine the effect of human resource competence (HR), information technology utilization, and internal audit on the quality of financial statements in Public Service Agency Hospitals (BLU Hospitals). This study uses a quantitative approach with multiple linear regression analysis, involving financial statement data from 13 BLU hospitals located in Jakarta, Tangerang, and Bogor in 2022. Independent variables include HR competencies, information technology utilization, and internal audit, while control variables include age, length of service, education, and gender. The results showed that HR competence has a positive and significant effect on the quality of financial statements, especially in terms of timeliness of submission and reliability of the information presented. The use of information technology has a significant effect on the efficiency and accuracy of the financial reporting process, which supports increased transparency. Internal audit significantly affects the quality of financial statements by ensuring compliance with regulations, the effectiveness of the internal control system, and the minimization of material errors. Control variables, such as education and length of service, showed a moderate relationship to financial statement quality, but were not dominant compared to the main variables. This study makes a practical contribution by suggesting continuous training programs to improve HR competencies, adoption of more sophisticated financial information systems, and strengthening the internal audit function.

Keyword: Human Resources Competence, Internal Audit, Information Technology Utilization, Financial Statement Quality, Public Service Agency Hospitals.

INTRODUCTION

Financial reports are said to be of high quality when they are in accordance with established Government Accounting Standards (SAP). One of them is that it must meet qualitative characteristics. PP No. 71 of 2010 states that the characteristics of financial statements are: relevant, reliable, comparable, and understandable. The form of financial

statements consists of the Budget Realization Report, Balance Sheet, Cash Flow Statement, and Notes to Financial Statements (Republik Indonesia, 2010).

The Government Financial Statements are annually examined and assessed in the form of an opinion from the Indonesian Supreme Audit Agency (BPK) which is guided by the State Financial Audit Standards (SPKN) stipulated by BPK regulation number 1 of 2017 (BPK, 2017). The examination of the Financial Statements aims to provide an opinion on the fairness of the financial information presented based on the criteria of conformity with Government Accounting Standards (SAP), adequacy of disclosure, compliance with statutory provisions and the effectiveness of the internal control system (SPI). There are five types of opinions given by BPK RI, namely:

1. Unqualified Opinion (WTP)
2. Unqualified opinion with explanatory paragraphs (WTP DPP) 2.
3. Qualified opinion (WDP) 3.
4. Unqualified Opinion (TW) (adverse opinion) 4.
5. A statement refusing to give an opinion or Not Giving an Opinion (TMP) (disclaimer of opinion).

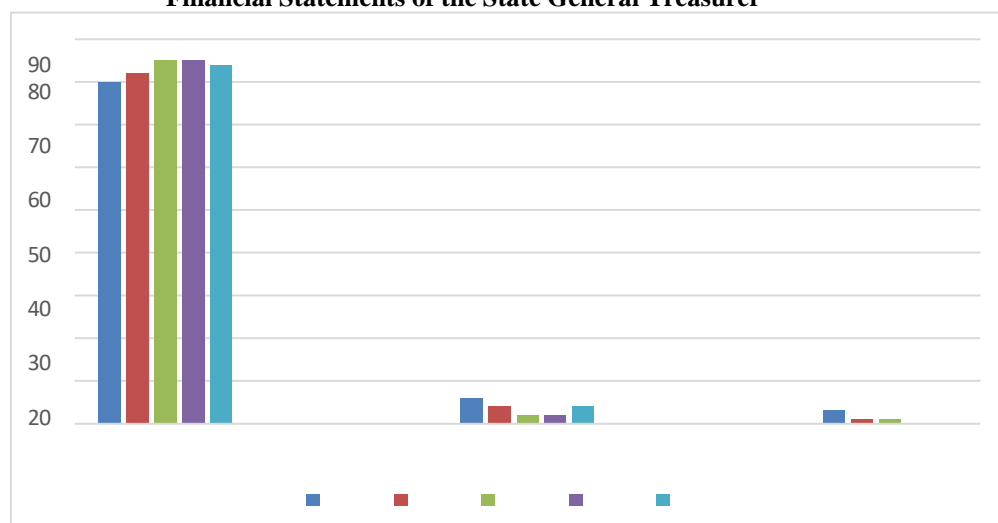
The Audit Results of the Supreme Audit Agency of the Republic of Indonesia (BPK-RI) every year show that there is an Unqualified Opinion (WTP) given to government agencies, namely ministries and institutions, which has increased the quality of opinions, although there are still those who get other than WTP opinions, as in Table 1. and Graph 1 below:

Table 1 Development of Opinions on Financial Statements of Ministries and Institutions and Financial Statements of the State General Treasurer

NO	OPINI	YEAR				
		2017	2018	2019	2020	2021
1	WTP	80	82	85	85	84
2	WTP DPP	0	0	0	0	0
3	WDP	6	4	2	2	4
4	TW	0	0	0	0	0
5	TMP	3	1	1	0	0

Source: Data processed from LKPP 2021 Audited (BPK-RI, 2021)

Graph 1 Development of Opinions on Financial Statements of Ministries and Institutions and Financial Statements of the State General Treasurer



Source: Data processed from LKPP 2021 Audited (BPK-RI, 2021)

Although many Ministries and Institutions have received WTP opinions and TMP opinions have no longer existed since 2020, this does not mean that there are no problems in managing state finances, but they still find problems, weaknesses in internal control, and

compliance with statutory provisions even though they do not have a material impact on the presentation of the financial statements of Ministries and Institutions.

The following is data on findings or problems resulting from BPK findings from 2017 to 2021.

Table 2 Overview of BPK Audit Results from 2017 to 2021

No	Issues	Number of Findings				
		2017	2018	2019	2020	2021
1	Compliance with Laws and Regulations	1.950	2.161	1.725	2.026	1.720
2	Weaknesses in the Internal Control System	1.082	1.203	971	1.956	1.118
3	Inefficiency, inefficiency and ineffectiveness	2.820	2.712	2.784	2.988	3.173
Total		5.852	6.076	5.480	6.970	6.011

Source: Data processed from IHPS 2017 to 2021 (BPK-RI)

Data from the BPK examination results for Semester I of 2022 found 15,674 findings with the following details:

Table 3. Overview of BPK Audit Results Semester I in 2022

No	Problems	Total	
		Findings	%
1	Compliance with statutory provisions	8.116	51,8
2	Internal Control System Weaknesses	7.020	44,8
3	Inefficiency, inefficiency and ineffectiveness	538	3,4
Total		15.674	100

Source: Data processed from IHPS I in 2022 (BPK-RI)

Based on the data from the BPK Audit Results Overview Semester I in 2022, there are still many findings, which of course can affect the quality of financial statements if not immediately followed up. There are also BPK examination results in 2022 still in the process of examination or audit.

There are several factors that can affect the quality of government financial reports, among others, the first factor is the competence of human resources (HR) in preparing financial reports, there is still a lack of HR with an accounting background, improper allocation of HR, the level of basic understanding of staff regarding state financial administration is still weak and awards are not yet appropriate. The competence of human resources is needed so that the financial statements produced can fulfill the qualitative characteristics of financial statements. So that the resulting financial statements can be of quality and useful in terms of decision making. In the Decree of the Head of BKN No. 46 A of 2003 concerning guidelines for preparing competency standards for structural positions for Civil Servants, it is stated that competence is the ability and characteristics possessed by a Civil Servant in the form of knowledge, skills, and behavioral attitudes required in carrying out the duties of his position, so that the Civil Servant can carry out his duties professionally, effectively and efficiently. One form of competent HR can be seen from the timeliness of submitting financial reports, this shows that HR is proficient in managing a financial report (BKN, 2003). Increased continuing education is also needed such as training, technical guidance, seminars and socialization, so that the expected HR competencies are realized.

This is in accordance with research Irafah et al (2020); Slamet (2020) which shows that HR competence has a significant effect on the quality of financial reports. On the contrary, research Emay et al (2019); Mansyur (2019); Nuriah et al (2020) shows that HR competence does not have a significant effect on the quality of financial reports.

The second factor is the utilization of information technology. With the rapid advancement of information technology and the potential for widespread use, it can open up

opportunities for various parties to access, manage and utilize regional financial information quickly and accurately, therefore the use of information technology makes it very easy to obtain quality financial report information.

Research Mulyadita (2021); Saputra et al (2020)) shows that technology utilization has a significant effect on the quality of financial statements. Research on the contrary Fazlurahman et al (2021) which shows that technology utilization has no significant effect on the quality of financial reports.

Another important factor that affects the quality of financial statements is the role of internal audit, Internal Audit is one of the most influential parts in implementing a system. Internal auditors play an important role in system development, especially in companies where users do not have sufficient expertise (James & Singleton, 2007).

Tugiman (2006) explains the scope of internal audit work must include testing and evaluating the adequacy and effectiveness of the organization's Internal Control System and the quality of the implementation of assigned responsibilities. Jumarvis Budiantoro et al (2022); Saputra et al (2020) conducted research showing that internal audit has a significant effect on the quality of financial statements. On the contrary, research Al-Shetwi et al (2011); Emay et al (2019) shows that internal audit has no significant effect on the quality of financial statements.

Public Service Agency Hospitals are government institutions that in addition to being responsible for providing health services to the public are also obliged to provide public information, one of which is the Financial Statements as a form of accountability for state financial management. The information presented in the financial statements will not have any benefit if the presentation and delivery of the financial information is not reliable. Referring to Government Regulation (PP) Number 71 of 2010 where it is stated that reliability is information in financial statements that is free from misleading notions and material errors, presents each fact honestly, and can be verified. The information presented in the financial statements must also be complete by considering materiality and cost. (Republik Indonesia, 2010).

To overcome the research gap in previous studies, this study adds a novelty factor compared to previous studies, namely the control variable of the research questionnaire instrument.

METHOD

This study uses a quantitative method with a causality approach to analyze the effect of independent variables on the dependent variable by strengthening the role of moderating variables. The research population consists of Public Service Agency Vertical Hospitals in Jabodetabek, involving 13 hospitals with a total sample of 117 employees in charge of finance, accounting, and internal audit units. The research data is primary data obtained through distributing questionnaires. The data analysis technique uses multiple linear regression to test the relationship between variables. Statistical tests include descriptive, validity, reliability, and classical assumptions (normality, multicollinearity, and heteroscedasticity). In addition, model evaluation is carried out through the coefficient of determination test and the F test to determine the level of fit of the regression model with the data and the simultaneous influence of the independent variables on the dependent variable.

RESULTS AND DISCUSSION

Result

First, test the quality of the data to determine the consistency and accuracy of the data collected. The data quality test resulting from the use of research instruments can be analyzed using the validity test and reliability test. The results of the data quality test are as follows:

Table 4 Validity Test Results

Pernyataan	Nilai r_{hitung}	Nilai r_{tabel} (db=120)*	N	Kriteria
X11	,602**	0,178	122	Valid
X12	,698**	0,178	122	Valid
X13	,825**	0,178	122	Valid
X14	,813**	0,178	122	Valid
X15	,798**	0,178	122	Valid
X16	,806**	0,178	122	Valid
X17	,564**	0,178	122	Valid
X18	,609**	0,178	122	Valid
X19	,607**	0,178	122	Valid

Pernyataan	Nilai r_{hitung}	Nilai r_{tabel} (db=120)*	N	Kriteria
X21	,859**	0,178	122	Valid
X22	,921**	0,178	122	Valid
X23	,945**	0,178	122	Valid
X24	,920**	0,178	122	Valid
X25	,866**	0,178	122	Valid
X26	,879**	0,178	122	Valid
X27	,857**	0,178	122	Valid

Pernyataan	Nilai r_{hitung}	Nilai r_{tabel} (db=120)*	N	Kriteria
X31	,717**	0,178	122	Valid
X32	,769**	0,178	122	Valid
X33	,749**	0,178	122	Valid
X34	,827**	0,178	122	Valid
X35	,838**	0,178	122	Valid
X36	,814**	0,178	122	Valid
X37	,864**	0,178	122	Valid
X38	,700**	0,178	122	Valid
X39	,804**	0,178	122	Valid
X310	,593**	0,178	122	Valid

Pernyataan	Nilai r_{hitung}	Nilai r_{tabel} (db=120)*	N	Kriteria
Y1	,847**	0,178	122	Valid
Y2	,836**	0,178	122	Valid
Y3	,839**	0,178	122	Valid
Y4	,911**	0,178	122	Valid
Y5	,698**	0,178	122	Valid
Y6	,887**	0,178	122	Valid
Y7	,888**	0,178	122	Valid
Y8	,906**	0,178	122	Valid
Y9	,888**	0,178	122	Valid

Table 4 shows that all statement items of the variables studied have a positive correlation coefficient value and are greater than the r-table value of 0.178. This means that the questionnaire statement items obtained are valid and further data testing can be carried out.

Table 5 Reliability Test Results

Cronbach's Alpha	N of Items
0,819	4

Table 5 shows that the Cronbach's alpha value for all variables is 0.819 or greater than 0.60, so it can be concluded that the questionnaire instrument used to explain the variables of HR competence, internal audit, information technology utilization and financial report quality can be said to be reliable or can be trusted as a variable measuring tool.

Second, the classical assumption test is used to ensure that the regression model used does not have multicollinearity, autocorrelation, heteroscedasticity, and normality problems to fulfill the regression model can be used as a research estimation model. The tests carried out in this classic assumption test are Normality Test, Multicollinearity Test, Heteroscedasticity Test, and Autocorrelation Test (If the data is secondary).

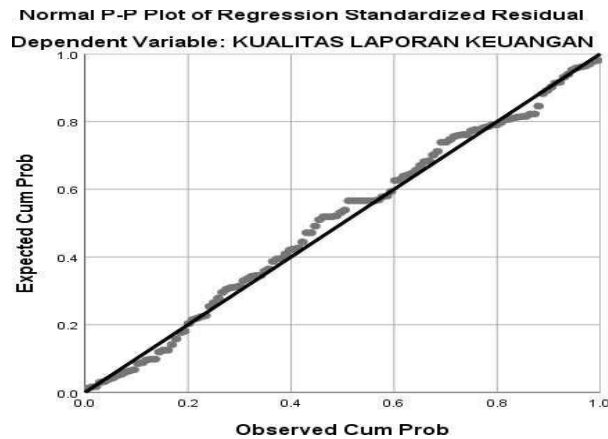


Figure 1 Normality Test with P-P Plot

Based on Figure 1 above, the regression model fulfills the normality assumption because the data points are spread around the diagonal line and the direction follows the diagonal line.

		Unstandardized Residual
N		122
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.31767245
Most Extreme Differences	Absolute	.060
	Positive	.052
	Negative	-.060
Test Statistic		.060
Asymp. Sig. (2-tailed)		.200 ^{c,d}

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

Figure 2 Normality Test Results One-Sample Kolmogorov-Smirnov Test

Based on Figure 2, it can be seen that the significance of the kolmogorov-smirnov value indicated by the asymp sig (2-tailed) is above 0.05 or 5%, which is 0.200 or 20.0%. This shows that the data or variables in this study are normally distributed.

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	.036	.293		.123	.902		
KOMPETENSI SDM	.344	.073	.320	4.712	.000	.655	1.527
AUDIT INTERNAL	-.015	.057	-.017	-.260	.796	.723	1.382
PEMANFAATAN TEKNOLOGI INFORMASI	.649	.075	.591	8.613	.000	.641	1.560

a. Dependent Variable: KUALITAS LAPORAN KEUANGAN

Figure 3 Multicollinearity Test Results Coefficientsa

Based on the test results in Figure 3 above, the tolerance value shows a value greater than 0.10. Where the HR competency variable is worth 0.655, internal audit is worth 0.723, information technology utilization is worth 0.641. The VIF value for all variables has a value smaller than 10, where the HR competency variable is worth 1.527, internal audit is worth 1.382, information technology utilization is worth 1.560. This shows that there are no symptoms of multicollinearity between the independent variables because all tolerance values are above 0.1 and the VIF value is smaller than 10.

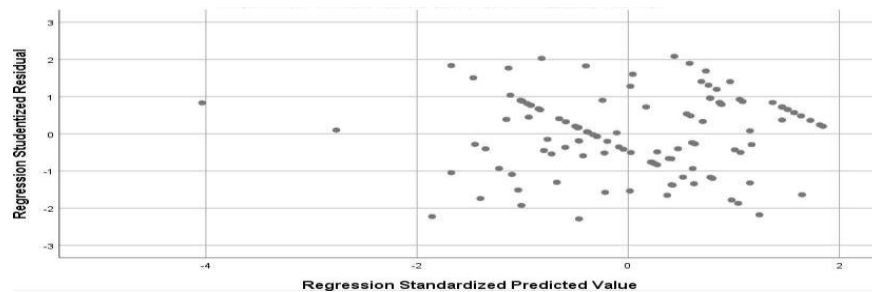


Figure 4 Scatterplot Test Results

Based on Figure 4, the results of the scatterplot heteroscedasticity test in the figure show that the dots are scattered randomly and the dots are above and below the number 0 on the y axis. The conclusion of the heteroscedasticity test is that there are no symptoms of heteroscedasticity.

To test the hypothesis contained in this study, multiple linear regression testing is necessary. Regression tests are carried out to determine the relationship between the dependent variable and one or more independent variables in the study.

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.810 ^a	.656	.634	.32175	1.949

a. Predictors: (Constant), JenisKelamin, Usia, Pemanfaatan TI, Pendidikan, Audit Internal, Kompetensi SDM, Lama Kerja

b. Dependent Variable: Kualitas Laporan Keuangan

Figure 5 Determination Coefficient Test Results Adjusted R2 Model Summaryb

Based on the results of the adjusted R2 coefficient of determination test in Figure 5, it can be concluded that the R value is 0.634 or 63%. This shows that HR Competence, Internal Audit and Information Technology Utilization with age, length of service, education and gender as control variables have a strong effect on the quality of financial statements. The results of the coefficient of determination test above show R2 (R Square) of 0.656, which means that the quality of financial reports can be explained by the variables of HR Competence, Internal Audit and Utilization of Information Technology with age, length of service, education and gender as control variables around 65.6% and the remaining 34% is influenced by other variables that have not been examined in this study.

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	22.055	3	7.352	71.044	.000 ^b
	Residual	12.211	118	.103		
	Total	34.266	121			

a. Dependent Variable: KUALITAS LAPORAN KEUANGAN

b. Predictors: (Constant), PEMANFAATAN TEKNOLOGI INFORMASI, AUDIT INTERNAL, KOMPETENSI SDM

Figure 6 F Test Results (Simultaneous)

Based on the results of the adjusted R2 coefficient of determination test in table 4.12, it can be concluded that the probability value is 0.000 which is below the value of 0.05. This means that HR Competence, Internal Audit and Information Technology Utilization together or simultaneously affect the quality of financial statements.

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	.036	.293		.123	.902
KOMPETENSI SDM	.344	.073	.320	4.712	.000
AUDIT INTERNAL	-.015	.057	-.017	-.260	.796
PEMANFAATAN TEKNOLOGI INFORMASI	.649	.075	.591	8.613	.000

a. Dependent Variable: KUALITAS LAPORAN KEUANGAN

Figure 7 The result of t test (Partial)

Based on the equation above, it can be explained as follows:

- The constant value of 0.036 indicates that if the independent variable (HR competence, internal audit and utilization of information technology) is assumed to be equal to zero, the quality of financial statements will increase by 0.036.
- The regression coefficient value for the HR competency variable has a positive value of 0.344. This shows that if HR competence increases by 1%, the quality of financial reports will increase by 0.344 assuming other independent variables are considered constant. The positive sign means that it shows a unidirectional influence between the independent variable and the dependent variable.
- The regression coefficient value for the internal audit variable is -0.015. This value indicates a negative influence (opposite direction) between the internal audit variable and the quality of financial statements. This means that if the internal audit variable increases by 1%, on the contrary, the financial report quality variable will decrease by -0.015. Assuming that other variables remain constant. The negative sign means that it shows the opposite effect between the independent variable and the dependent variable.
- The regression coefficient value for the information technology utilization variable has a positive value of 0.649. This shows that if the information technology utilization variable increases by 1%, the quality of financial statements will increase by 0.649, assuming that the other independent variables are held constant. The positive sign means that it shows a unidirectional influence between the independent variable and the dependent variable.

The results of the interpretation of the proposed research hypothesis are as follows:

- 1) Human Resource Competence (HR) affects the Quality of Financial Statements (H1)

Based on Figure 7, it can be seen that the HR competency variable has a significance level value of 0.00 which is smaller than 0.05, so H1 is accepted. This means that the competence of human resources (HR) affects the quality of financial statements. The results of this study indicate that the better the competence of human resources (HR) in public service agency hospitals, it will affect the quality of their financial statements.

- 2) Internal Audit affects the Quality of Financial Statements (H2)

Based on Figure 7, it can be seen that the internal audit variable has a significance level value of 0.796 which is greater than 0.05, so H2 is rejected. This means that

internal audit has no effect on the quality of financial statements. The results of this study indicate that internal audit in public service agency hospitals does not affect the quality of financial statements.

3) Information Technology Utilization affects the quality of financial statements (H3).

Based on Figure 7, it shows that the Information Technology Utilization variable has a significance level value of 0.000 which is smaller than 0.05, so H3 is accepted. This means that the utilization of information technology affects the quality of financial statements. The results of this study indicate that the existence of good information technology utilization in public service agency hospitals affects the quality of financial reports.

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
(Constant)	.114	.318		.359	.720
Kompetensi Sumber Daya Manusia	.361	.074	.336	4.870	.000
Audit Internal	-.010	.059	-.011	-.167	.868
Pemanfaatan Teknologi Informasi	.635	.076	.579	8.334	.000
Umur	-.048	.045	-.083	-1.068	.288
Lama Kerja	.043	.040	.079	1.070	.287
Pendidikan	-.062	.051	-.078	-1.231	.221
Gender	.003	.061	.002	.041	.967

a. Dependent Variable: Kualitas Laporan Keuangan

Figure 8 Results of the t test with control variables (partial)

Based on Figure 8, it shows that the effect of age, length of service, education and gender as control variables on the quality of financial statements has a significance level value respectively, as follows: for age with a significant value of 0.288, length of service with a significant value of 0.287, education with a significant value of 0.221 and gender with a significant value of 0.967, where all significant values of control variables are greater than 0.05 so that they do not have a significant effect on financial reports.

Discussion

1. The Effect of Human Resource Competencies on the Quality of Financial Statements (H1)

Based on the results of multiple linear regression analysis, it shows that the competence of human resources (HR) affects the quality of financial statements, thus the first hypothesis is accepted. The results of this study support the research he did before, namely Novalia et al (2015); Nurillah & Muid (2014); Windiastuti (2014). The results of their research state that human resource competence has a positive effect on the quality of local government financial reports. Financial reports are products produced by human resources. Therefore, to improve quality financial reports, competent human resources in the accounting field are needed. This also supports the stewardship theory that human resources who are not motivated by their own interests but rather prioritize the interests of the organization will always maximize competence in terms of completing their duties and functions for the achievement of organizational goals. Human resources who have competence in their respective fields of expertise will be able to complete their duties and functions properly in order to achieve their organizational goals. Competence is not only obtained from the education level but can

also be obtained from training held by the local government. Education and training play an important role in improving the competence of human resources.

2. The Effect of Internal Audit on the Quality of Financial Statements (H2)

Based on the results of multiple linear regression analysis, it shows that internal audit has no effect on the quality of financial statements, thus the second hypothesis is rejected. The results of this study are in accordance with the results of research conducted by (Syarifudin, 2014) with the results of the study that the role of internal auditors has no significant effect on the quality of local government financial reports (LKPD), meaning that increasing the role of financial supervisors has no significant effect in improving the quality of LKPD. This is not in accordance with the theory which says that with the effective role of internal audit, it is certain that it will produce quality financial reports. According to Church (2001), Internal auditors are more sensitive to factors that lead to financial statement fraud. Several studies that have been conducted previously have provided concrete evidence that internal auditor information has an influence on stakeholder perceptions of the reliability of financial reporting. Therefore, if the internal audit function plays an active role in monitoring the accounting process, the financial statements will be presented with better quality.

The effect of internal audit on the quality of financial statements is negative and insignificant, this shows that internal audit in the context of this study does not contribute enough to improve the quality of financial statements. This factor can occur if the internal audit function is not running optimally, is less independent, or is not effective in identifying and mitigating material risks. If discussed further, according to (Tugiman, 2006), Internal audit should test and evaluate the effectiveness of the internal control system. If this function is not performed properly, the financial statements may lack reliability.

Possible reasons why internal audit is less reliable:

- a) Internal auditors lack independence
- b) Internal auditors lack competence or adequate training.
- c) The absence of clear operational standards or the lack of use of technology in audits.
- d) Weak internal control system.

Solutions that can be done are:

- a) Increase the independence and objectivity of internal auditors.
- b) Training and Certification: Provide advanced training and encourage internal auditors to obtain certifications such as CIA (Certified Internal Auditor).
- c) Strengthening the Internal Control System: Improve internal control procedures to ensure audit effectiveness.
- d) Adoption of Audit Technology: Use technology tools to improve audit efficiency, such as data-driven audit software.

3. The Effect of Information Technology Utilization on the Quality of Financial Statements (H3)

Based on the results of multiple regression analysis, it shows that the use of information technology affects the quality of financial reports of public service agency hospitals. The results of this study are in line with Adri et al (2017); Gede & Wijayati (2017); Husna (2017) which proves that Information Technology affects the Quality of Financial Statements. The obligation to utilize information technology by the government and local governments is regulated in Government Regulation No.56 of 2005 concerning Regional Financial Information Systems (PP, 2005). This happens because it is possible that public service agency hospitals already have human resources (HR) who have the competence to implement information technology properly so that the existence of information technology utilization can moderate the competence of human resources on the quality of financial statements.

The use of information technology in the public sector is supported by the theory of Financial Reporting Quality and PSAP, which emphasizes the importance of efficiency, transparency, and accuracy of financial information in meeting stakeholder needs. In the context of the public sector, information technology supports:

- a) Information Reliability: Data is free from material errors.
- b) Process Efficiency: Reduced time and cost in report preparation.
- c) Transparency: Facilitates public access to information.

Information systems help reduce manual errors, speed up report preparation and improve accuracy. Data integrated in IT systems allows management to monitor financial conditions in real-time. Technology-based data analysis allows management to make better decisions based on historical and predictive data. Analysis of the causes of information technology utilization has a significant effect:

1. System Efficiency:
 - a. Technology helps reduce manual errors in the reporting process.
 - b. Data can be processed automatically, according to government accounting standards.
2. Ease of Integration: Financial data can be accessed and processed by various units without constraints, supporting cohesiveness in financial governance.
3. Timely Decisions: With real-time data-based analysis, management can make faster and more accurate decisions.

CONCLUSION

This study aims to determine the effect of human resource competence, internal audit, and information technology utilization on the quality of financial statements in Public Service Agency Hospitals (BLU). Based on multiple linear regression analysis, the results of this study show several main findings. First, human resource competence has a significant effect on the quality of financial statements, where an increase in human resource competence will improve the quality of financial statements. Second, internal audit has no effect on the quality of financial statements, which indicates that the internal audit function in BLU hospitals has no impact on the results of financial statements. Third, the use of information technology has a positive influence on the quality of financial statements, where the optimal use of information technology can produce quality financial reports. Fourth, control variables such as age, length of service, education, and gender do not show a significant effect on the quality of financial statements.

As advice for hospitals, it is recommended to increase training and certification for internal auditors, such as obtaining CIA (Certified Internal Auditor) certification. Hospitals also need to strengthen internal control systems, adopt audit technology, and improve financial information systems through the use of ERP (Enterprise Resource Planning) systems that include financial modules. In addition, increasing technology literacy for human resources, periodic technology audits, and integration of financial data with operational data are important steps to ensure data security and the effectiveness of its use. The implementation of a web-based dashboard is also recommended to monitor financial performance in real-time with key performance indicators.

For future research, it is recommended to expand the object of research and add other variables that have the potential to affect the quality of BLU hospital financial reports. This research is expected to be a reference for a more in-depth study of the effect of human resource competence, internal audit, and information technology utilization on the quality of financial statements. Thus, the results of subsequent studies can provide a more complete picture and improve the perfection of this research.

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