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# The Impact of Internal Control, Human Resource Competence, and Information System Implementation on Financial Management Effectiveness in Hospitals

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**Abstract:** This study aims to analyze the influence of internal control systems, human resource competence, and information technology implementation on the effectiveness of financial management at Bandung District Public Hospitals (RSUD). A quantitative method was applied using a survey approach with questionnaires distributed to 64 respondents, including finance staff, data entry personnel, and system operators. Data processing using multiple linear regression method with the help of SPSS software. The results of the study indicate that the internal control system and HR competency have a significant positive impact on the effectiveness of financial management. In contrast, the implementation of information technology through the Hospital Management Information System (SIMRS) does not show a significant impact. These findings suggest that effective financial management is more strongly influenced by internal control quality and individual capability rather than by the mere presence of information systems. The adjusted R square value of 0.829 indicates that the three independent variables explain 82.9% of the variation in financial management effectiveness. This research highlights the importance of strengthening human resource competence and implementing effective internal control systems in hospital financial management. Furthermore, optimizing the use of information technology is necessary to enhance its contribution to financial performance.

**Keywords:** internal control, HR competence, SIMRS, financial management, public hospital.

## INTRODUCTION

In accordance with the principles of efficiency and productivity, a Public Service Agency (BLU) is expected to be able to provide quality services to the community in the form of goods and services without focusing on profit (Yulistia, 2020). A Public Service Agency (BLU) is a government work unit that is given flexibility in financial management to improve the efficiency and quality of public services (Rachmawati & Saudi, 2019). Referring to Law Number 25 of 2009 concerning Public Services, Public Service Agencies (BLU) are required to provide services that are not profit-oriented, including in the health sector such as

Regional General Hospitals (RSUD). As a health service unit owned by the regional government, RSUD is required to provide quality, efficient, and accountable services (Undang-Undang No 25, 2009). Most regional public hospitals in Indonesia, including Bandung Regency Hospital, have the status of Regional Public Service Agency (BLUD). This status allows for more flexible financial management in accordance with Government Regulation Number 23 of 2005 which was later updated with PP Number 74 of 2012. However, this flexibility must still meet the principles of accountability, transparency, and efficiency (Korneles et al., 2019). Permendagri Number 79 of 2018 regulates in detail the financial management of BLUD, including provisions on budget usage thresholds based on revenue trends in the last two years. In practice, Bandung Regency Hospital faces challenges in fulfilling these provisions. For example, the use of a budget that does not consider revenue trends resulted in findings from the Audit Board of Indonesia (BPK), which assessed that the hospital was not fully compliant with regulations (Zamrudiah, 2020).

The financial condition of the RSUD is increasingly under pressure due to the COVID-19 pandemic which has resulted in no budget surplus for two years (Al Rahhaleh et al., 2023). During the recovery period, operational needs increase (Rachman et al., 2019), while funds are limited, forcing the use of budget thresholds that risk violating regulations if not carefully calculated (RSUD, 2024). In December 2024, the BPK found a difference in revenue of IDR 1.145 billion between SIMRS and the RSUD financial report. (Novatiani & Kusumah, 2019)After investigation, IDR 348 million remained, indicating weak system integration and manual recording that is prone to errors. The main causes are low compliance with SIMRS usage procedures, lack of training, and weak management supervision (Koerniawan et al., 2024). This hampers the transparency and accuracy of hospital finances sakit (Anthony & Govindarajan, 2017). In addition, administrative irregularities were found such as unrecorded changes in patient status, cash transactions that were not entered into the system, and lack of training for cashiers and treasurers in using SIMRS. This reflects the weak competence of human resources and internal control in the financial management of the Regional General Hospital (RSUD, 2024). The lack of understanding and skills of officers in operating SIMRS causes inaccurate recording, especially in patient status and administration of entrusted patients.

According to Spencer & Spencer (2018), competence includes knowledge, understanding, abilities, values, attitudes, and interests. The low level of these aspects, coupled with weak discipline and commitment to procedures, worsens financial accountability. An unintegrated information system and weak internal supervision also increase the risk of errors and losses. Previous studies have shown varying results regarding the influence of internal control systems, HR competencies, and information technology on the effectiveness of financial management. Tetty & Putri (2023) concluded that the implementation of the internal control system had a positive impact, although the achievement of the WTP opinion was still accompanied by a number of findings related to non-compliance with regulations and administrative violations of supervision and HR competencies in supporting the effectiveness of internal control. However, Fitri & Arza, (2023) showed different results, the internal control system did not have a significant effect if its implementation was weak and inconsistent, such as non-compliance with procedures or ineffective supervision.

HR competence is an important factor in financial management. Competence reflects an individual's ability to carry out tasks effectively and efficiently (Fitri & Arza, 2023). Research by (Putri & Syarief, 2021) and (Abdul Rosyid & Indah Sumunar, 2022) shows that HR competence has a positive effect on the effectiveness of financial management. Skilled and knowledgeable HR are able to carry out financial functions accurately and efficiently. However, Tamole et al. (2023) revealed that HR competency does not have a significant

influence if financial management is limited narrowly and divided specifically between individuals. In addition, the use of information technology also contributes to increasing the effectiveness of financial management. An integrated system facilitates data-based recording, reporting, and decision making (Dharmawan, 2023). Information systems combine technology, people, and processes to support the processing and distribution of information (Laudon & Laudon, 2018). The use of technology enables faster, more transparent, and more accurate reporting, thereby improving the quality of financial information and supporting better managerial decisions (Sumaryanti et al., 2020).

Previous studies have also shown that the use of information technology has a positive effect on the effectiveness of financial management because it is able to provide information quickly and accurately (Gede et al., 2024; M. Wisnu Pratommi et al., 2023). However, different findings were conveyed by (Sulhendri et al., 2024) who stated that information technology does not have a direct effect if it is not well integrated and not supported by competent human resources. The effectiveness of hospital financial management is not only determined by the system and technology, but also by the synergy between internal control, HR competence, and the implementation of an integrated information system. Therefore, this study is important to analyze the influence of these three variables simultaneously on the effectiveness of financial management at the Bandung Regency Hospital.The novelty value of this study lies in the integration of the three main variables internal control, HR competence, and information technology—in one analytical framework. Different from previous studies that tend to examine them separately, this simultaneous approach is expected to provide a more comprehensive understanding of the factors that influence the effectiveness of financial management in government hospitals.

## METHOD

This research uses a quantitative method, namely an approach that utilizes numerical data and statistical analysis to test hypotheses and draw conclusions (Saunders et al., 2021). The minimum sample size in this study was determined using Power Analysis, resulting in a total of 62 respondents. Proportional sampling technique was used to allocate sample size in each hospital, based on the proportion of the population. The total population consisted of 78 employees from three hospitals: Majalaya Hospital (31 employees), Cicalengka Hospital (21 employees), and Otto Iskandardinata Hospital (26 employees). Based on the proportional calculation, the sample size was distributed as follows: Majalaya Hospital received (31 ÷ 78) × 62 = 24.64 respondents, Cicalengka Hospital received (21 ÷ 78) × 62 = 16.69 responses, and Otto Iskandardinata Hospital received (26 ÷ 78) × 62 = 20.67 respondents, making a total of 62 respondents. Primary data in this study were collected through questionnaires distributed to employees who served as system operators, data entry personnel, and financial staff. Data were analyzed using multiple linear regression with the help of SPSS software.

## RESULTS AND DISCUSSION

### Results

**Table 1 Descriptive Statistics Results**

| Variable | N | Minimum | Maximum | Mean | Std. Deviation |
|---|---|---|---|---|---|
| Financial Management Effectiveness | 64 | 22.00 | 60.00 | 48.89 | 6.71 |
| Internal Control | 64 | 21.00 | 50.00 | 39.80 | 5.35 |
| Human Resource Competence | 64 | 24.00 | 60.00 | 48.52 | 5.70 |
| SIMRS Implementation | 64 | 20.00 | 50.00 | 38.44 | 6.57 |
| Valid N (listwise) | 64 | | | | |

Source: Spss output, 2025

1. Financial Management Effectiveness
   With a mean of 48.89 and a standard deviation of 6.71, this variable is generally rated high, though there is moderate variation in responses.
2. Internal Control
   A mean of 39.80 and low standard deviation (5.35) indicate good internal control with consistent perceptions among respondents.
3. Human Resource Competence
   A high mean of 48.52 and low variation (SD 5.70) suggest respondents perceive HR as competent and consistent in performance.
4. SIMRS Implementation
   The mean of 38.44 and a higher standard deviation (6.57) show moderate implementation levels, with varied perceptions likely due to differences in system use.

**Table 2 Validity Test Results for Variables Y, X1, X2, and X3**

| Item Code | r-count | Item Code | r-count | Item Code | r-count | Item Code | r-count |
|---|---|---|---|---|---|---|---|
| Y1 | 1.000 | X1.1 | 1.000 | X2.1 | 1.000 | X3.1 | 1.000 |
| Y2 | 0.571** | X1.2 | 0.750** | X2.2 | 0.744** | X3.2 | 0.782** |
| Y3 | 0.496** | X1.3 | 0.719** | X2.3 | 0.651** | X3.3 | 0.588** |
| Y4 | 0.744** | X1.4 | 0.606** | X2.4 | 0.713** | X3.4 | 0.519** |
| Y5 | 0.665** | X1.5 | 0.721** | X2.5 | 0.758** | X3.5 | 0.481** |
| Y6 | 0.602** | X1.6 | 0.660** | X2.6 | 0.606** | X3.6 | 0.420** |
| Y7 | 0.744** | X1.7 | 0.387** | X2.7 | 0.706** | X3.7 | 0.597** |
| Y8 | 0.770** | X1.8 | 0.583** | X2.8 | 0.662** | X3.8 | 0.681** |
| Y9 | 0.635** | X1.9 | 0.644** | X2.9 | 0.690** | X3.9 | 0.597** |
| Y10 | 0.627** | X1.10 | 0.621** | X2.10 | 0.644** | X3.10 | 0.681** |
| Y11 | 0.641** | | | X2.11 | 0.503** | | |
| Y12 | 0.675** | | | X2.12 | 0.478** | | |

Source: Spss output, 2025

All items from variables Y, X1, X2, and X3 have correlation coefficients (*r-count*) above the critical value of 0.2461, indicating that each item is valid. Many items also show strong correlations (above 0.7), confirming their consistency in measuring the intended constructs. Therefore, all questionnaire items are considered valid and suitable for further analysis.

**Table 3 Reliability Test Results**

| Variable | Cronbach's Alpha | Number of Items | Description |
|---|---|---|---|
| Financial Management Effectiveness | 0.952 | 12 | Excellent Reliability |
| Internal Control | 0.954 | 10 | Excellent Reliability |
| Human Resource Competence | 0.951 | 12 | Excellent Reliability |
| SIMRS Implementation | 0.952 | 10 | Excellent Reliability |

Source: Spss output, 2025

The reliability test results show that all variables have Cronbach's Alpha values above 0.95, indicating excellent reliability. This means that the instruments used are highly consistent and reliable for measuring each construct in the study.

**Table 4 Assumption Test Results**

| Test Type | Variable | Result / Value | Interpretation |
|---|---|---|---|
| **Normality Test** | Unstandardized Residual | Sig. = 0.200 | Data is normally distributed |
| **Heteroscedasticity Test** | Internal Control | Sig. = 0.236 | No heteroscedasticity detected |
| | Human Resource Competence | Sig. = 0.256 | No heteroscedasticity detected |

| | | | |
|---|---|---|---|
| | SIMRS Implementation | Sig. = 0.927 | No heteroscedasticity detected |
| **Multicollinearity Test** | Internal Control | VIF = 4.109 | No multicollinearity (VIF < 10) |
| | Human Resource Competence | VIF = 4.666 | No multicollinearity (VIF < 10) |
| | SIMRS Implementation | VIF = 1.491 | No multicollinearity (VIF < 10) |

Source: Spss output, 2025

The classical assumption tests show that the regression model meets all required assumptions:

1. Normality Test
   The Kolmogorov-Smirnov test resulted in a significance value of 0.200, which is greater than 0.05. This indicates that the residuals are normally distributed.
2. Heteroscedasticity Test
   Significance values for all independent variables (Internal Control = 0.236, HR Competence = 0.256, SIMRS Implementation = 0.927) are greater than 0.05. This confirms that there is no heteroscedasticity in the model.
3. Multicollinearity Test
   All VIF values are below 10 (ranging from 1.491 to 4.666), indicating that multicollinearity is not present among the independent variables.

**Table 5 Multiple Linear Regression Results**

| Model | Unstandardized Coefficients | Standardized Coefficients | t | Sig. |
|---|---|---|---|---|
| | B | Std. Error | Beta | |
| (Constant) | 0.198 | 3.019 | — | 0.066 |
| Internal Control | 0.727 | 0.132 | 0.579 | 5.493 |
| Human Resource Competence | 0.500 | 0.132 | 0.425 | 3.784 |
| SIMRS Implementation | -0.117 | 0.065 | -0.115 | -1.807 |

Source: Spss output, 2025

$$\mathbf{Y = c + 0.727X1+0.500X2 -0.117X3+ e}$$

**Explanation:**

Y = Financial Management Effectiveness
X1 = Internal Control System
X2 = Human Resource Competence
X3 = Information Technology Implementation
β = Path coefficient between latent variables
c = Coefficient
e = Standard Error

1. The intercept (constant) is 0.198, indicating that when all independent variables are zero, the value of financial management effectiveness is 0.198.
2. Internal Control has a regression coefficient of 0.727, meaning that an increase of one unit in internal control will increase financial management effectiveness by 0.727 units, assuming other variables remain constant.
3. Human Resource Competence has a regression coefficient of 0.500, indicating that a one-unit increase in HR competence significantly increases financial management effectiveness by 0.500 units, assuming other variables are held constant.
4. SIMRS Implementation has a regression coefficient of -0.117, which suggests that an increase in SIMRS implementation tends to decrease financial management effectiveness by 0.117 units, assuming other variables remain constant.

**Table 6 Determination Coefficient Test Results**

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
|---|---|---|---|---|---|
| 1 | 0.915 | 0.838 | 0.829 | 2.77218 | 2.104 |

Source: Spss output, 2025

The results of the determination coefficient test show an Adjusted R Square value of 0.829, which means that 82.9% of the variation in the effectiveness of financial management can be explained by the variables of internal control, HR competence, and SIMRS implementation. The remaining 17.1% is influenced by other factors outside this research.

**Table 7 Hypothesis Test Results**

| Variable | t-value | Sig. | Conclusion |
|---|---|---|---|
| Internal Control | 5.493 | 0.000 | $H_0$ rejected, $H_1$ accepted |
| Human Resource Competence | 3.784 | 0.000 | $H_0$ rejected, $H_2$ accepted |
| SIMRS Implementation | -1.807 | 0.076 | $H_0$ accepted, $H_3$ rejected |

Source: Spss output, 2025

1. Internal Control and Financial Management Effectiveness
   A significance value of 0.000 ($p < 0.05$) indicates that internal control has a significant effect on the effectiveness of financial management. Thus, $H_0$ is rejected and $H_1$ is accepted, which means that internal control positively increases the effectiveness of financial management.
2. Human Resource Competence and Financial Management Effectiveness
   HR competency has a significance value of 0.000 ($p < 0.05$), which indicates a significant effect on the effectiveness of financial management. $H_0$ is rejected and $H_2$ is accepted, so it can be concluded that HR competency contributes positively and significantly to increasing the effectiveness of financial management.
3. SIMRS Implementation and Financial Management Effectiveness
   A significance value of 0.076 ($p > 0.05$) indicates that SIMRS implementation does not have a significant effect on the effectiveness of financial management. Therefore, $H_0$ is accepted and $H_3$ is rejected.

## Discussion

### The Effect of Internal Control System Implementation on Financial Management Effectiveness

An internal control system plays an important role in ensuring accountability and transparency, especially in public hospitals. This system includes five main elements: control environment, risk assessment, control activities, information and communication, and monitoring (COSO, 2013). When effectively implemented, it reduces the risk of errors, fraud, and inefficiencies (Mulyadi, 2018). This study found that internal control significantly influences financial management effectiveness at RSUD Kabupaten Bandung. These results align with previous studies (Fathah, 2019; Novika & Vianti, 2021; Nurfajriyati & Muhammad Rivandi, 2023), which concluded that strong internal controls improve budget discipline, reporting accuracy, and overall financial performance.

### The Effect of Human Resource Competence on Financial Management Effectiveness

Human resource competence refers to an individual's ability to perform tasks effectively, covering knowledge, skills, attitudes, and behavior (Spencer & Spencer, 2018). In public hospital financial management, HR competence is vital for accurate reporting, regulatory compliance, and sound financial decision-making (Sutarni, 2022). This study found that HR competence significantly influences financial management effectiveness at

RSUD Kabupaten Bandung. Higher competence leads to better accountability, accuracy, and efficiency in financial practices, supported by professionalism and integrity. These findings align with (Nurfajriyati & Muhammad Rivandi, 2023) and (Putri & Syarief, 2021), who highlight HR competence as key in preventing fraud and enhancing public financial management. However, contrasting results from (Setyawati et al., 2021) and (Tamole et al., 2023) suggest no significant effect, possibly due to differences in organizational context, work culture, or managerial policies.

**The Effect of Information Technology Implementation on Financial Management Effectiveness**

The Hospital Management Information System (SIMRS) is designed to integrate administrative, patient care, resource, and financial data to improve efficiency and decision-making (Ministry of Health Regulation No. 82 of 2013). Ideally, SIMRS should enhance transaction recording, budget reporting, and real-time financial monitoring. However, this study found that SIMRS implementation does not significantly affect financial management effectiveness at RSUD Kabupaten Bandung. This may be due to poor integration of financial modules, limited staff competence, or continued reliance on manual processes. These issues suggest that simply adopting a system is not enough it must also be effectively implemented and utilized. This finding aligns with Tamole et al. (2023) and Setyawati et al. (2024), who argue that information technology has limited impact unless accompanied by proper training and organizational readiness. Without these supports, SIMRS can even add administrative burden rather than reduce it. Therefore, the study highlights the importance of not only adopting IT systems like SIMRS but also ensuring their proper use, user competence, and ongoing system evaluation to truly support financial management improvements.

## CONCLUSION

Based on the findings and discussion, it is concluded that the internal control system has a significant effect on the effectiveness of financial management. The better the implementation, the more effective financial management because it can minimize errors and deviations and support accurate decision making. HR competence also plays an important role, where good knowledge, skills, and attitudes encourage more accountable and efficient financial management. On the other hand, the implementation of SIMRS has not shown a significant impact, indicating that the system has not been optimized optimally to support the effectiveness of hospital financial management.

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