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THE INFLUENCE OF HUMAN RESOURCES, UTILIZATION OF INFORMATION TECHNOLOGY AND INTERNAL CONTROL ON THE RELIABILITY OF FINANCIAL REPORTING (STUDY AT MAJALENGKA REGIONAL GENERAL HOSPITAL)

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Abstract

The loss of claims for BPJS RSUD Majalengka in 2018 was Rp. 21 billion. So that the preparation of financial statements takes a long time and the level of reliability will be more difficult to maintain. This study aims to determine the effect of the quality of human resources, the use of information technology and internal control on the reliability of financial reporting. The population in this study were all employees at Majalengka Hospital, the sampling technique used was purposive sampling technique. By using a sample of 53 employees, data collection is done by questionnaire. Analysis of the data used is multiple regression analysis and analysis of the coefficient of determination carried out with the classical assumption test, then test the feasibility of models and hypotheses with the help of the SPSS version 26 program. The results showed that the quality of human resources and the use of information technology had no significant effect on the reliability of financial reporting; internal control has a significant effect on the reliability of financial reporting.

Keywords: quality of human resources; utilization of information technology; internal control; reliability of financial reporting

INTRODUCTION

Local government efforts in preparing financial reports using the regional financial accounting system are expected to achieve transparency and accountability. The goal of public sector accounting and administration reform is the transparency and accountability of central and local government financial managers.

Accountability and transparency are intended to ensure that government officials' management of government finances is running well. This is in line with community demands for public sector organizations to improve quality, professionalism and public accountability in financial management activities for the central or regional government (Wihariyanti & Handayani, 2018).

In Government Regulation Number 71 of 2010 concerning Government Accounting Standards, it is explained that for financial statements to meet their objectives, it is necessary to have quality characteristics of financial reports: relevant, reliable, comparable, and understandable.

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These four characteristics are intended so that financial statements can later provide value or benefits for their users.

Majalengka Regency has wiped out the Unqualified Opinion (WTP) achievement for seven consecutive years from 2013-2020, including Majalengka Hospital from the Supreme Audit Agency (BPK-RI). So the Majalengka Hospital will continue to get this opinion this year. However, the problem that arose is that this year's financing and expenses swelled with the addition of hospital facilities and infrastructure, so that the preparation of financial reports took a long time, and the level of reliability would be more challenging to maintain (Source: radar cirebon.com).

The reliability of financial reporting, according to Government Regulation Number 71 of 2010, is the ability of information in financial statements to be free from misleading notions and material errors, the information in the financial statements presents facts honestly and can be verified (Larassati et al., 2017).

In managing government finances properly and correctly, several factors affect the reliability of financial reporting: the quality of human resources, utilization of information technology, internal control, accounting understanding, SAP implementation, organizational commitment and financial supervision. However, in general, several factors affect reliability in preparing financial reports, including the quality of human resources, information technology and internal control.

With the limited number of government employees with educational backgrounds in accounting, there is a lack of understanding of managing local finances properly and correctly. So to produce financial reports that meet the characteristics of reliability, quality human resources are needed who are competent in their fields. Competency can be expressed from a variety of normative and theoretical opinions (Yusar Sagara, 2015).

Therefore, quality human resources are an essential factor in the creation of accountable government financial reports. The results of research by Inne Anggraini Wiharyanti & Nur Handayani (2018) show that the quality of human resources significantly affects the reliability of financial reporting.

Information Technology includes hardware and software to process data, such as capturing, transmitting, storing, retrieving, manipulating and displaying data. With the development of information technology, it will be easier for someone to carry out activities and work that was initially done manually to be faster. Besides that, the quality of the information in making financial statements is greatly influenced by human resources, which work well in preparing financial statements (Muhammad Soleh et al. l., 2019).

The quality of adequate human resources does not guarantee that it can produce reliable financial reports if it is not supported by information technology. Local governments must develop information technology to improve the ability to manage regional finances and distribute financial information to public services (Daniswari & Retnani, 2019). The results of

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research by Ramadhonal, Sri Rahayu and Yudi (2017) show that the use of information technology significantly affects the reliability of financial reporting.

This is a good impact of the use of information technology, which can help workers, especially in preparing financial reports, because it can be done more efficiently, quickly, and accurately than compiling it manually. The existence of quality resources and information technology will be well implemented if it is supported by the third factor, namely reasonable internal control.

A sound internal control system can reduce errors in making financial reports (Wardani & Andriyani, 2017). The results of research conducted by Anggreini Permata Sari (2017) show that internal control significantly affects the reliability of financial reporting. Another factor that supports an excellent financial statement is the internal control system. This is where the system is helpful to support the appropriate stand for the realization of effectiveness and efficiency in the accounting process, which aims to achieve the reliability of FS (Anna Sumaryati et al., 2020).

The jam of BPJS claims for the Majalengka Regional General Hospital in 2018 amounted to Rp. 21 billion. The delay in BPJS claims it is not entirely the fault of the BPJS but more or less also due to the lack of speed and accuracy in preparing financial reports, especially regarding the BPJS finances. So that the preparation of financial statements takes a long time, and the level of reliability will be more challenging to maintain. This is felt due to the use of information technology that is still not good where every year there is often lost data, and some computers are damaged. Another factor is also caused by the lack of quality human resources, especially employees involved in preparing financial reports (source: Sinarmedia-news.com).

Based on the description above, there is a phenomenon regarding the reliability of financial reporting at the Majalengka Regional General Hospital in compiling BPJS reports so that researchers are interested in conducting research with the title "**The Influence of Human Resources, Utilization of Information Technology and Internal Control on the Reliability of Financial Reporting**".

Based on this background and phenomena, the authors formulate the research problem as follows:

1. How does the quality of human resources affect the reliability of financial reporting.
2. How the Effect of Information Technology Utilization on the Reliability of Financial Reporting.
3. How Internal Control Influences on the Reliability of Financial Reporting

Framework for Thinking and Research Hypotheses

Government financial statements are an essential component in realizing public accountability, having implications for management in government agencies to provide information to the public, one of which is information in financial reports. The information function in financial statements will not be helpful if the presentation and delivery of financial information are

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unreliable and not timely. The characteristics of the quality of financial reports, namely: relevant, reliable, comparable, and understandable.

Meanwhile, what is happening at Majalengka General Hospital at this time is the jammed BPJS claims, which have caused the reliability of the financial statements to have not been proven. The reliability of financial reporting is influenced by several factors, namely the quality of human resources, utilization of information technology and internal control. Hullah (2012: 11) states that the quality of human resources is the ability of a person or individual, an organization (institutional), or a system to carry out functions or authority to achieve its goals effectively and efficiently.

The quality of human resources is the ability of staff and employees to do the work given with the educational background and experience they have (Afrianti, 2011:25). The better the provision of education and experience possessed by human resources in the presentation of financial statements, so that the financial reporting presented is more reliable.

According to Lucas in Rusman (2015: 83), information technology includes hardware and software to carry out the task of processing data, such as capturing, transmitting, storing, retrieving, manipulating and displaying data. The increasing use of computer information technology has changed many accounting data processing activities from manual to automatic. The higher the use of information technology, the reliability of financial reporting will be better.

Internal control is an integral process continuously carried out by the leadership and all employees to provide adequate assurance on achieving organizational goals through effective and efficient activities**.** Weak internal control causes fraud or inaccuracies in the accounting process to be detected, making audit evidence obtained from accounting data incompetent. Therefore, the better the existing internal control, the better the government will be in producing reliable financial reports.

Based on this framework, the researchers created the paradigm in this study as follows:

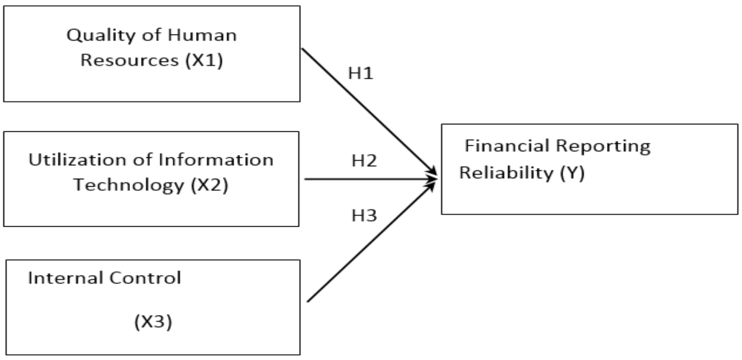

Figure 1.1 Research Paradigm

Source: Self-processed (2021)

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Hypothesis

Based on this theory, it can be concluded that the research hypothesis is a temporary answer to a research that has not been verified in the form of a sentence. The hypotheses in this study are:

H_1 : Quality of Human Resources Has Significant Influence on Reliability of Financial Reporting

H_2 : Utilization of Information Technology Has Significant Effect on Reliability of Financial Reporting

H_3 : Internal Control Has Significant Influence on Reliability of Financial Reporting.

METHODOLOGY

DEFINITION VARIABLES OPERATIONAL

Independent variable:

1. **Quality Human Resources (X1)**

The first independent variable (X1) in this study is the quality of human resources. Hullah (2012: 11) states that the quality of human resources is the ability of a person or individual, an organization (institutional), or a system to carry out functions or authority to achieve its goals effectively and efficiently. According to M. Dawam Rahardjo (2010: 18) who says that the indicators of the quality of human resources are; (1) Intellectual Quality (Knowledge and Skills), (2) Education.

2. **Information Technology Utilization**

The second independent variable (X2) in this study is information technology. According to Lucas in Rusman (2015:83), Information technology includes hardware and software to process data, such as capturing, transmitting, storing, retrieving, manipulating and displaying data. The indicators for the use of information technology described by Nopiana (2018:279) are the level of information integrity in the implementation of the following tasks: (1) Device**,** **(**2) Financial data manager**,** Maintenance.

3. **Internal Control**

According to Government Regulation Number 60 of 2008 concerning the Government Internal Control System: Internal Control is the entire process of audit, review, evaluation, monitoring and control activities others on the implementation of the tasks and functions of the organization in order to provide adequate confidence that the activities have been carried out effectively and efficiently for the benefit of the leadership in the context of realizing good governance. According to Sukrisno (2012: 100) states that internal control consists of several indicators, namely; (1) Control Environment, (2) Risk Assessment, (3) Control Activities, (4) Information and communication,(5) Monitoring activities)

ISSN 1533-9211

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The dependent variable

The dependent variable is the reliability of financial reporting (Y). Stated that according to Government Regulation Number 71 of 2010 it is stated that the information in the financial statements is free from misleading notions and material errors, presents every fact honestly, and can be verified. Information may be relevant, but if its nature or presentation is unreliable then the use of the information is potentially misleading. Indicators of the reliability of financial reporting can be seen from; (1) Honest presentation, (2) Verifiable, (3) Neutral

Population and Sample

The population in this study were all employees of Majalengka General Hospital. This study uses a purposive sampling technique which according to Sugiyono (2018:138) is a sampling technique with certain considerations. The number of samples in this study were all employees who were directly involved in the preparation of financial statements, which amounted to 53 employees.

Design of Data Analysis and Hypothesis Testing

Descriptive analysis

Descriptive analysis is used to provide a description of a data seen from the average (mean), standard deviation, and maximum-minimum.

Verification Analysis

In this study, verification analysis was used to examine the relationship between the independent variable and the dependent variable. The analytical tool used in this research is multiple linear regression analysis and hypothesis testing.

Multiple linear regression analysis is an analysis used to predict (explain) between one dependent variable and more than one dependent variable. The equations commonly used in regression analysis for the three independent variables are as follows:

$$\boxed{Y = a + b_1x_1 + b_2X_2 + b_3X_3\ e}$$

Source: Sugiyono (2018: 275).

Description:

Y : Reliability of Financial Reporting

X1 : Effect of Quality of Human Resources

X2 : Utilization of Information Technology

X3 : Internal Control

a : Constants (Truncation Point)

b : Coefficient (Estimator) For X_1

e : Disturbance Factor (Error Term)

The Seybold Report
ISSN 1533-9211
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Hypothesis testing in this study used to test. The t-statistical test was used to test the first to third hypotheses. If the variable has a significant value (sig) 0.05. So that this test can be compared between t arithmetic and t table with the t test formula as follows:

$$t = \frac{r\sqrt{n-2}}{\sqrt{1-r^2}}$$

Description:

t = Distribution

r = Partial correlation coefficient

r^2 = Coefficient of determination

n = Total data

RESULTS

Classical Assumption Test Results

The results of the classical assumption test show that the data in this study are generally distributed because of the Asmp value. Sig. more significant than 5%, i.e. 0.200 > 0.05, the results of the multicollinearity test show that between the independent variables (independent), there is no multicollinearity because the VIF value for each independent variable is 3, 238, 3.783 and 2.303 VIF is smaller than 10 (< 10), the results of the heteroscedasticity test show that the points (plots) spread randomly and are spread both above and below the number 0. Therefore it can be concluded that the regression model does not have heteroscedasticity problems.

Multiple Linear Regression Analysis Results

The following are the results of Multiple Linear Regression analysis:

Table 1.1 Multiple Regression Analysis Results

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	T	Sig.
1	(Constant)	5,592	2,478		2,256	,029
	Human Resources Quality	,297	,155	,241	1,919	,061
	Information Technology Utilization	,268	,168	,215	1,588	,119
	Internal Control	,457	,097	,499	4,717	,000

a. Dependent Variable Reporting: Reliability Finance

Source: SPSS Output 26, 2022

ISSN 1533-9211

DOI 10.17605/OSF.IO/XPDGK

Based on table 4.17 it can be seen that the constant value is 5.592 and beta (b_1) is 0.297, beta (b_2) is 0.268 and beta (b_3) is 0.457. So that the regression equation is obtained as follows:

$Y = 5{,}592 + 0{,} 297\ X_1 + 0{,}268\ X_2 + 0{,}457\ X_3 + é$

From the above equation it can be concluded that:

1. The constant in the regression model is 5.592 and is positive. This means that if all independent variables (quality of human resources, utilization of information technology and internal control) have a value of zero (0), then the reliability of financial reporting is the same as the constant value in equation 5.592.
2. The regression coefficient value of the quality of human resources (X1) is 0, 297 and is positive. If the variable quality of human resources is increased by one unit (score), it will increase the reliability of financial reporting. On the other hand, any decrease in the variable quality of resources will reduce the reliability of financial reporting.
3. The regression coefficient value of information technology utilization (X2) is 0.268 and is positive. If the variable of information technology utilization increases by one unit (score), it will increase the reliability of financial reporting variables. On the other hand, any decrease in the use of information technology variables will reduce the reliability of financial reporting.
4. The internal control regression coefficient (X3) value is 0.457 and is positive. This means that every increase in the value of internal control by one unit (score) will increase the reliability of financial reporting. On the other hand, any decrease in internal control will reduce the reliability of financial reporting.
5. Residual value é means error term (other variables not examined that affect reliability)

Analysis of the Coefficient of Determination

The following are the results of the analysis of the coefficient of determination

Table 1.2 Determination Coefficient Test

Coefficients[a]

		Correlations		
Model		**Zero-order**	**Partial**	**Part**
1	(Constant)			
	Quality of Human Resources	,760	,	264,134
	Utilization Information Technology	,782	,221	,111
	Internal Control	,823,559	,	329

a. Dependent Variable: Reliability of financial reporting

Source: SPSS Output 26, 2022

ISSN 1533-9211

DOI 10.17605/OSF.IO/XPDGK

To find out how much is the partial correlation coefficient between the variables of HR quality, utilization of information technology and internal control on reliability financial reporting uses the following formula:

$$KD = r^2 \text{ x } 100\%$$

Information:

KD = Coefficient of Determination Value

r^2 = Correlation coefficient value of

1. Human Resources Quality Variable (X1)

Based on the results of the correlation test as in table 4.18 obtained the value of Zero Order Correlation of quality variables human resources (X1) of 0.760. Furthermore, the following calculations are carried out:

KD = r^2 x 100%
= $(0.760)^2$ x 100%
= 57.76 %

Thus, based on these calculations, it can be concluded that partially the ability of the variable quality of human resources (X1) explains changes in reliability. Financial reporting (Y) of 57.76%.

2. Information Technology Utilization Variable (X2)

Based on the results of the correlation test as shown in table 4.18, the Zero Order Correlation of the information technology utilization variable (X2) is 0.782. Furthermore, the following calculations are carried out:

KD = r^2 x 100%
= $(0.782)^2$ x 100%
= 61.15%

Thus, based on these calculations it can be concluded that partially the ability of the information technology utilization variable (X2) explains changes in reporting reliability. Finance (Y) of 61.15%.

3. Internal Control Variables (X3)

Based on the results of the correlation test as shown in table 4.18, the value of Zero Order Correlation for the internal control variable (X3) is 0.823. Furthermore, the following calculations are carried out:

KD = r^2 x 100%
= $(0.823)^2$ x 100%

= 67.73 %

The Seybold Report
ISSN 1533-9211
DOI 10.17605/OSF.IO/XPDGK

Thus, based on these calculations, it can be concluded that partially the ability of the internal control variable (X3) to explain changes to the reliability of financial reporting (Y) of 67.73%.

Hypothesis Testing

Based on the results of the partial test, the t-count value on the Human Resources Quality variable is 1.919 with a significance value of 0.061. Because the value of arithmetic < t_{table} is 1.919 < 2.0085 and its significance is 0.061 > 0.05 then Ho is accepted. This means that Human Resources has no significant effect on the Reliability of Financial Reporting.

Based on the results of the partial test, the t-count value on the Information Technology Utilization variable is 1.588 with a significance value of 0.119. Because the value of t_{count} < t_{table} is 1.588 < 2.0085 and its significance is 0.119 > 0.05 then Ho is accepted. This means that the use of Information Technology has no significant effect on the Reliability of Financial Reporting. Based on the results of the partial test, the t-count value on the Internal Control variable is 4.717 with a significance value of 0.000. Because the value of $t_{arithmetic}$ > t_{table} is 4.717 > 2.0085 and its significance is 0.000 0.05, then Ho is rejected. This means that Internal Control has a significant effect on the Reliability of Financial Reporting.

DISCUSSION

The Effect of Quality of Human Resources on the Reliability of Financial Reporting

Based on the results of this study, it can be seen that the quality of human resources has no significant effect on the reliability of financial reporting. This means that the first hypothesis is not proven true. The quality of human resources is the ability of a person or individual, an organization (institutional), or a system to carry out the functions or authority to achieve its goals effectively and efficiently. The quality of human resources who can understand accounting logic well, then the failure of human resources in understanding and applying accounting logic will not have an impact on errors in the financial statements made, and the report will be following the standards set by the government. The results of the study of the quality of human resources on the reliability of financial reporting at Majalengka Hospital have no significant effect. This is because educational background may not necessarily prevent employees with non-accounting educational backgrounds from working in accounting or finance. Sufficient experience can enable employees to manage accounting or finance. So, if the quality of human resources in Majalengka Hospital has sufficient experience, it will be better and will increase the creation of reliable RSUD financial reports.

Effect of Utilization of Information Technology on the Reliability of Financial Reporting

Based on the results of this study, it can be seen that the use of information technology has no significant effect on the reliability of financial reporting. This means that the second hypothesis is not proven true.

The utilization of information technology is the attitude or behaviour of accountants using information technology to complete tasks and improve their performance. The measurement is based on the intensity of utilization, the frequency of utilization and the number of applications

ISSN 1533-9211
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or software used. Using appropriate information technology and supported by the expertise of the personnel who operate it can increase reliability in financial reporting.

The research results on the use of information technology on the reliability of financial reporting at Majalengka Hospital have no significant effect. This is due to the technology owned by the Hospital and the limited capacity of its human resources, which cannot optimize the role of information technology in the accounting process.

The Effect of Internal Control on the Reliability of Financial Reporting

The study of the internal control variable on the reliability of financial reporting states that the internal control variable has a significant effect on the reliability of financial reporting. This is evidenced by the research results, which show the probability value is $0.000 < 0.05$. The value of tcount 4.717 is greater than the value of ttable 2.0085. This means that Ho is rejected. This means that internal control significantly affects the reliability of financial reporting. Thus the third hypothesis can be proven true.

Internal Control is the entire process of auditing, reviewing, evaluating, monitoring and other control activities on the implementation of organizational tasks and functions to provide adequate assurance that activities have been carried out effectively and efficiently for the benefit of the leadership in the context of realizing good governance.

The results of internal control research on the reliability of financial reporting at Majalengka Hospital have a significant effect. This is because the better the internal control in Majalengka Hospital, the better financial reports are produced. It shows that internal control determines the reliability of financial reporting at Majalengka Hospital.

CONCLUSION

Based on the results of research that has been carried out on employees at Majalengka Hospital regarding the influence of the quality of human resources, the use of information technology and internal control on the reliability of financial reporting, and looking at the data analysis, the researchers draw the following conclusions that the quality of human resources has no significant effect on the reliability of financial reporting. The use of information technology has no significant effect on the reliability of financial reporting. Internal control has a significant effect on the reliability of financial reporting. This is because the better the existing internal control, the better the financial statements will be, and it shows that internal control determines the reliability of financial reporting.

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