

# The Influence of Human Resource Competencies, Accounting Information System, and Internal Control Systems on The Quality of Financial Reports at Community Health Centers in Jombang Regency

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**Abstract**—This study aims to analyze the human resource competencies, accounting information systems, and internal control systems on the quality of financial reports in community health centers (Puskesmas) throughout Jombang Regency. Financial report quality is a crucial aspect in achieving accountability and transparency in public sector financial management, in accordance with Government Regulation Number 71 of 2010 concerning Government Accounting Standards. This study employed a quantitative approach with a survey method. The study population included all employees involved in financial management and reporting at 34 community health centers (Puskesmas) throughout Jombang Regency, with 68 respondents selected using a census technique. Data were collected through questionnaires and analyzed using multiple linear regression after undergoing data quality testing and classical assumption testing. The results indicate that human resources partially have a positive and significant effect on financial report quality, with a significance value of 0.012 (<0.05). The internal control system also has a positive and significant effect, with a significance value of 0.001 (<0.05), and is the most dominant variable. Meanwhile, the accounting information system did not significantly impact the quality of financial reports, with a significance value of 0.902 (>0.05). Simultaneously, all three independent variables influenced the quality of financial reports. The coefficient of determination ( $R^2$ ) of 0.649 indicates that human resources, accounting information systems, and internal control systems explained 64.9% of the variation in financial report quality. The results of this study confirm that improving the quality of Community Health Center financial reports is largely determined by the competence of human resources and the effectiveness of internal control systems.

**Keywords:** Human Resources; Accounting Information System; Internal Control System; Financial Report Quality; Community Health Center

## 1. INTRODUCTION

Increasing accountability and transparency in public sector financial management is a growing demand alongside the development of bureaucratic reform in Indonesia. The government, as the manager of public funds, is obligated to account for all its financial activities to the public through the presentation of quality financial reports. Financial reports serve not only as a means of accountability but also as a means of performance evaluation, a basis for decision-making, and a manifestation of transparency in the management of state and regional finances. Therefore, the quality of financial reports is a crucial aspect of good governance (BPK RI, 2024) (Abdul & Rahman, 2021) (Afriansyah & Paddery, 2022).

Based on Government Regulation Number 71 of 2010 concerning Government Accounting Standards, government financial reports must meet qualitative characteristics, namely relevance, reliability, comparability, and understandability. These characteristics aim to ensure that the financial information presented provides maximum benefit to users of the reports, both internal and external (PP RI, 2010). However, in practice, many government agencies still face challenges in producing financial reports that comply with established standards, including primary healthcare service units such as Community Health Centers (Puskesmas) (Suwarno et al., 2023) (Ridzal et al., 2022).

Community Health Centers (Puskesmas) are technical implementation units of the Health Office, playing a strategic role in providing public health services. In addition to their service functions, Puskesmas also manage public funds sourced from the Regional Revenue and Expenditure Budget (APBD), National Health Insurance (JKN) capitation funds, and other funding sources. The large amount of funds managed requires Puskesmas to prepare financial reports accurately, timely, and in accordance with applicable regulations. Puskesmas financial reports serve as the basis for local governments' monitoring, evaluation, and policy planning in the health sector.

However, in practice, various problems persist in the preparation of Puskesmas financial reports. These problems include errors in recording transactions, delays in submitting financial reports, and non-compliance with Government Accounting Standards. This situation indicates that the quality of Puskesmas financial reports is not yet optimal and has the potential to reduce the level of accountability in public sector financial management. Therefore, an empirical study is needed to identify factors that influence the quality of Puskesmas financial reports (Rongcai et al., n.d.) (Arista et al., 2023).

(Hendri et al., 2022) One important factor influencing the quality of financial reports is human resources. Competent human resources, particularly employees directly involved in financial management and reporting, significantly determine the quality of the resulting financial information. Human resource competency encompasses adequate knowledge, skills, and attitudes in public sector accounting and finance (Majid, 2022). However, in many Community Health Centers (Puskesmas), not all employees working in the finance department have accounting education,

potentially leading to errors in the recording and preparation of financial reports (Mardiasmo, 2018) (Febrianita Hadis1, 2022) (Rahmawati et al., 2022).

In addition to human resource competency, accounting information systems (Widjayanti et al., 2024) (Astuti et al., 2025) also play a crucial role in improving the quality of financial reports. A good accounting information system can produce accurate, relevant, and timely financial information and help minimize recording errors. The use of accounting information systems can also improve the efficiency and effectiveness of financial management processes. However, in practice, the use of accounting information systems in Community Health Centers is not yet fully optimal, both in terms of system quality, the quality of the information produced, and the user's ability to operate the system (Mulyati, 2019).

Another factor influencing the quality of financial reports is the internal control system. An internal control system is a process designed to provide reasonable assurance regarding the achievement of organizational objectives, particularly regarding the reliability of financial reporting, regulatory compliance, and operational effectiveness. Implementing an effective internal control system can prevent errors and fraud and improve the reliability of financial reports. Conversely, a weak internal control system can increase the risk of recording errors and reduce the quality of financial reports (Mokoginta et al., 2017).

Several previous studies (Hasan, 2023) have examined the influence of human resources, accounting information systems, and internal control systems on financial report quality, but have yielded mixed results. Some studies indicate that all three variables have a positive and significant effect on financial report quality, while others found that not all variables have a significant effect (Maulida Nuzula Firdaus, 2023). These differing research findings indicate a research gap and warrant further research with different objectives and characteristics.

Although several previous studies have examined the influence of human resources, accounting information systems, and internal control systems on financial reporting quality, the results obtained still show mixed findings. These differences in results may be influenced by organizational characteristics, the level of human resource readiness, and the digital systems and platforms used by each agency. This study has a different context because it was conducted at community health centers (Puskesmas) throughout Jombang Regency, which have used regional-based digital platforms for financial services and reporting, such as the Community Health Center Management Information System (SIMPUS) and regional financial applications integrated with district government policies. The existence of these regional digital platforms has different characteristics and operational mechanisms compared to systems used at community health centers in other districts, potentially influencing the role of accounting information systems on financial reporting quality. Therefore, this study is expected to provide an empirical explanation for the differences in previous research findings by examining the influence of human resources, accounting information systems, and internal control systems in the context of the use of specific regional digital systems. Thus, this study not only fills a research gap but also provides a more contextual understanding of the determinants of financial reporting quality in local government health service units.

## 2. RESEARCH METHODS

This research is quantitative, aiming to explain the relationship and influence between independent variables and dependent variables through hypothesis testing. (Sugiyono, 2019) A quantitative approach was chosen because this research focuses on objectively measuring variables and testing causal relationships between them based on numerical data. This research was conducted at Community Health Centers (Puskesmas) throughout Jombang Regency, which are technical implementation units of the Health Office responsible for providing public health services and managing public finances.

(Sugiyono, 2023) The population in this study was all employees involved in financial management and reporting at 34 Community Health Centers (Puskesmas) throughout Jombang Regency. The number of respondents in this study was 68 people, consisting of heads of administration, treasurers, and finance staff. The sampling technique used was a census, so that all members of the population were included in the research sample. The use of the census technique is expected to provide a more comprehensive picture of the financial management conditions and the quality of Puskesmas financial reports.

The dependent variable in this study is the quality of financial reports, which reflects the level of relevance, reliability, comparability, and understandability of the financial information presented. Meanwhile, the independent variables in this study consist of human resources, accounting information systems, and internal control systems. (Prasetyo, 2022) The human resources variable is measured through indicators of employee competency, knowledge, skills, and work experience in finance. (DeLone & McLean, 2003) (Hendri et al., 2022) The accounting information system variable is measured through system quality, information quality, and ease of use. The internal control system variable is measured based on the elements of the control environment, risk assessment, control activities, information and communication, and monitoring (COSO, 2013) (Pitaloka et al., 2020) (Muanas & Prakoso, 2022).

Based on the relationships between these variables, the hypotheses proposed in this study are as follows:

H1: Human resources influence the quality of financial reports.

H2: Accounting information systems influence the quality of financial reports.

H3: Internal control systems influence the quality of financial reports.

This hypothesis is based on public sector accounting theory and previous research findings, which suggest that employee competence, information system utilization, and internal control effectiveness are important factors in producing quality financial reports.

Data collection was conducted through a questionnaire structured using a five-point Likert scale. Prior to hypothesis testing, the data obtained were first analyzed through data quality testing, which included validity and reliability tests, to ensure the research instrument was suitable for use. (Ghozali, 2020) Validity testing aims to measure the extent to which statement items are able to reveal the variables under study, while reliability testing is used to measure the consistency of respondents' responses. Next, the data was analyzed using multiple linear regression analysis with the aid of a statistical data processing program. This analysis was used to determine the influence of human resources, accounting information systems, and internal control systems on the quality of financial reports. (Ghozali, 2021) Hypothesis testing was conducted using a t-test to determine the partial effect of each independent variable, and the coefficient of determination ( $R^2$ ) to determine the extent of the independent variable's contribution in explaining the dependent variable.

The framework in this study is based on the assumption that the quality of Puskesmas financial reports is influenced by the ability of human resources to manage finances, adequate accounting information system support, and the implementation of an effective internal control system. If these three factors can be optimally implemented, the quality of the resulting financial reports will improve, thereby supporting accountability and transparency in public sector financial management.

**Table 1.** Operational Definitions

Variable	Indicator	Reference Source
Human Resources	Understanding of Work Field, Knowledge, Skills, Work Spirit, Planning and Organizing Skills	(Prasetyo, 2022)
Accounting Information Systems	System Quality, Information Quality, Service Quality, System Usage, User Satisfaction	(DeLone & McLean, 2003)
Internal Control System	Control Environment, Risk Assessment, Control Activities, Information and Communication, Monitoring Activities	(COSO, 2013)
Financial Report Quality	Relevant, Reliable, Comparable, and Understandable	(PP RI, 2010)

### 3. RESULTS AND DISCUSSION

#### 3.1 Validity and Reliability

##### 3.1.1 Validity Test

Validity testing aims to assess the ability of a research instrument to accurately measure the variables studied and in accordance with the established constructs. A valid instrument will produce accurate and reliable data, thus supporting the quality of the research results. In this study, validity testing was conducted using the Pearson Product Moment correlation method, which involves correlating the scores of each statement item with the total score of the variable. The obtained correlation coefficient (r-count) was then compared with the r-table value at a significance level of 0.05. A statement item is declared valid if the r-count is greater than the r-table ( $r\text{-count} > r\text{-table}$ ).

The test results showed that all statement items in the variables of Human Resources, Accounting Information Systems, Internal Control Systems, and Financial Report Quality had r-count values greater than r-table. This indicates that each indicator used adequately represents the research variables. Thus, all research instruments were declared valid and suitable for use in data collection and further analysis.

##### 3.1.2 Reliability Test

Reliability testing aims to assess the consistency and reliability of a research instrument in repeatedly measuring the variables studied. A reliable instrument will provide stable and consistent measurement results when used under different conditions and at different times. In this study, reliability testing was conducted using the Cronbach's Alpha method, which measures internal consistency between items within a single variable. A variable is considered reliable if its Cronbach's Alpha value is greater than 0.60, indicating that the items within that variable are correlated and capable of measuring the same construct.

Based on the reliability testing results, Cronbach's Alpha values for all research variables were above 0.60. These results indicate that all research instruments have a good level of internal consistency. Therefore, it can be concluded that the instruments used in this study are reliable and suitable for use as data collection tools, allowing for further data analysis.

#### 3.2 Classical Assumption Test

##### 3.2.1 Normality

**Table 2.** Normality Results

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		68
Normal Parameters <sup>a,b</sup>	Mean	,0000000
	Std. Deviation	3,14568818
Most Extreme Differences	Absolute	,105
	Positive	,105
	Negative	-,093
Test Statistic		,105
Asymp. Sig. (2-tailed)		,058 <sup>c</sup>
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		

The normality test aims to test whether the confounding variables or residuals in the regression model have a normal distribution. To detect whether the residual values are normally distributed or not, one can look at the Kolmogorov-Smirnov results. The basis of the normality test is if the residual value asymp. Sig (2-tailed) is greater than 0.05 then the data is normally distributed, but if the residual value asymp. Sig (2-tailed) is less than 0.05 then the data is not normally distributed. Based on the table above, it is known that the results of the normality test using One Sample Kolmogorov-Smirnov (K-S) show a significance level greater than 0.05, namely 0.058. Therefore, it can be concluded that the processed data is normally distributed.

### 3.2.2 Multicollinearity

**Table 3.** Multicollinearity Results

		Coefficients <sup>a</sup>	
Model		Collinearity Statistics	
		Tolerance	VIF
1	Sumber Daya Manusia	.776	1.289
	Sistem Informasi Akuntansi	.379	2.639
	Sistem Pengendalian Internal	.392	2.549

a. Dependent Variable: Kualitas Laporan Keuangan

The multicollinearity test is used to determine whether there is a strong relationship or correlation between independent variables in the regression model. A good regression model should not show a strong correlation between independent variables, as this can distort the analysis results. Multicollinearity testing in this study was conducted using two indicators: Tolerance and Variance Inflation Factor (VIF).

Based on the test results, the Human Resources variable has a tolerance value of 0.776 and a VIF of 1.289. The Accounting Information System variable has a tolerance value of 0.379 and a VIF of 2.639. Furthermore, the Internal Control System variable shows a tolerance value of 0.392 and a VIF of 2.549. All independent variables have tolerance values above 0.10 and VIF values below 10. Thus, it can be concluded that there are no symptoms of multicollinearity among the independent variables in the regression model. This indicates that the Human Resources, Accounting Information System, and Internal Control System variables are not strongly correlated with each other and are suitable for use together to explain the dependent variable, Financial Report Quality.

### 3.2.3 Heteroscedasticity

**Tabel 4.** Heteroscedasticity Results

Model		Coefficients <sup>a</sup>		Standardized Coefficients Beta	t	Sig.
		Unstandardized Coefficients				
		B	Std. Error			
1	(Constant)	6.190	2.822		2.193	.032
	Sumber Daya Manusia	.260	.100	.317	2.591	.012
	Pemanfaatan Sistem Informasi Akuntansi	.016	.132	.019	.124	.902
	Sistem Pengendalian Internal	.422	.117	.523	3.610	.001

a. Dependent Variable: Kualitas Laporan Keuangan

The heteroscedasticity test aims to determine whether the regression model exhibits unequal variance or dispersion of residuals for each independent variable value. This test is conducted to ensure that the residual variance between observations is constant, ensuring that the regression model does not violate the classical assumptions. In this study, the

heteroscedasticity test was conducted using two approaches: scatterplot analysis to examine the residual distribution pattern, and the Glejser statistical test as a supporting method to more objectively detect the presence or absence of heteroscedasticity symptoms.

The heteroscedasticity test in this study used the Glejser test, which regresses the absolute value of the residual (ABS\_RES) as the dependent variable against the independent variables, which include Human Resources, Accounting Information Systems, and Internal Control Systems. All significance values were greater than 0.05, thus concluding that there is no significant influence of the independent variables on the absolute value of the residuals. Therefore, the regression model does not exhibit heteroscedasticity symptoms.

### 3.2.4 Autocorrelation

**Tabel 5.** Autocorrelation Results

Model	Model Summary <sup>b</sup>				
	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.798 <sup>a</sup>	.636	.619	3.23394	2.148

a. Predictors: (Constant), Sistem Pengendalian Internal, Sumber Daya Manusia, Sistem Informasi Akuntansi  
 b. Dependent Variable: Kualitas Laporan Keuangan

The autocorrelation test aims to determine whether there is a correlation between the residual errors from one observation period to another in a regression model. A good regression model should not experience autocorrelation, as its presence can lead to biased and inefficient estimation results. The autocorrelation test in this study was conducted using the Durbin–Watson (DW) test. The basis for making the decision is that if the Durbin–Watson value is between -2 and +2, it can be concluded that there is no autocorrelation in the regression model.

Based on the test results, the Durbin–Watson value was 2.148. This value falls within the range of -2 to +2, thus concluding that there is no autocorrelation, either positive or negative, in the regression model used in this study. Therefore, the regression model involving the variables Human Resources, Accounting Information Systems, and Internal Control Systems on Financial Report Quality meets the classical assumption of autocorrelation and is suitable for further analysis.

### 3.3 Hypothesis Testing

#### 3.3.1 Multiple Linear Regression

**Tabel 6.** Multiple Linear Regression Result

Model	Coefficients <sup>a</sup>				
	Unstandardized Coefficients		Standardized Coefficients		
	B	Std. Error	Beta	t	Sig.
1 (Constant)	6.190	2.822		2.193	.032
Sumber Daya Manusia	.260	.100	.317	2.591	.012
Pemanfaatan Sistem Informasi Akuntansi	.016	.132	.019	.124	.902
Sistem Pengendalian Internal	.422	.117	.523	3.610	.001

a. Dependent Variable: Kualitas Laporan Keuangan

$$Y = 6,910 + 0,2601X_1 + 0,016X_2 + 0,422X_3 \tag{1}$$

#### 3.3.2 Interpretation

In this study, the author used multiple linear regression analysis because there is one dependent variable and two independent variables. After the regression calculation is carried out, the next step is to compare the calculated t value with the t table to determine whether the research hypothesis is accepted or rejected. The results of the multiple linear regression analysis show that Human Resources, Utilization of AIS, and SPI have a positive effect on the Quality of Financial Reports. With a constant value of 6.190, each increase in these variables will linearly improve the quality of the report. Specifically, the Internal Control System (SPI) provides the largest contribution (0.422), followed by Human Resources (0.260), and Utilization of AIS (0.016). This confirms that strengthening internal control and HR competence are key factors in producing quality financial reports.

#### 3.3.3 T Test

The t-test is used to determine the partial effect of each independent variable on the dependent variable. The basis for decision making in the t-test is as follows: The partial test results show that Human Resources and Internal Control Systems have a significant effect on the quality of financial reports because their significance values are smaller than 0.05 (0.012 and 0.001, respectively). On the other hand, the Utilization of AIS does not have a significant effect with a significance value of 0.902. Thus, the quality of financial reports in this study is predominantly determined by HR competence and the strength of the internal control system, not by the utilization of information technology alone.

### 3.3.4 Coefficient of Determination Test

**Tabel 7.** Coefficient of Determination Test Result

Model	R	R Square	Model Summary	
			Adjusted R Square	Std. Error of the Estimate
1	.806 <sup>a</sup>	.649	.633	3.175

a. Predictors: (Constant), Sistem Pengendalian Internal, Sumber Daya Manusia, Pemanfaatan Sistem Informasi Akuntansi

### 3.3.5 Interpretation

The coefficient of determination ( $R^2$ ) test is used to measure the extent to which the independent variable is able to explain the variation in changes that occur in the dependent variable in this study. A coefficient of determination value close to one indicates that the independent variable has a strong influence on the dependent variable. Conversely, if the  $R^2$  value is low, then the independent variable only has a small contribution in explaining the variation in the dependent variable. The test results show an R Square ( $R^2$ ) value of 0.649, which means that the HR, AIS Utilization, and SPI variables together contribute 64.9% to the variation in Financial Report Quality. The remaining 35.1% is influenced by other variables outside this research model. This value reflects that the research model has a strong ability to explain the factors that influence the quality of financial reports.

### 3.4 Discussion

#### 3.4.1 The Influence of Human Resources on Financial Report Quality (H1)

Test results indicate that Human Resources (H1) has a positive and significant effect on financial report quality, with a significance value of 0.012 ( $<0.05$ ). This finding confirms that the competence, knowledge, and understanding of financial staff at Community Health Centers (Puskesmas) play a crucial role in producing reliable, accurate, and accountable financial reports. Employees with a good understanding of accounting standards, reporting procedures, and financial duties and responsibilities tend to minimize recording errors and improve the quality of the financial information presented. Therefore, the quality of human resources is a key factor in supporting transparent and accountable financial reports in the public sector. This confirms that the competence and understanding of financial staff at Puskesmas play a crucial role in producing reliable financial reports. This finding aligns with (Prasetyo, 2022), who stated that understanding of the field of work influences the quality of financial reporting.

#### 3.4.2 The Effect of Accounting Information Systems on Financial Report Quality (H2)

Test results indicate that the utilization of Accounting Information Systems (H2) does not significantly impact the quality of financial reports, with a significance value of 0.902 ( $>0.05$ ). This finding indicates that the existence and use of Accounting Information Systems at Community Health Centers has not fully improved the quality of the resulting financial reports. Although Accounting Information Systems are theoretically designed to improve the efficiency, accuracy, and quality of financial information, in the context of this study, their utilization has not had a significant impact on the quality of financial reports. This may be due to limited user understanding, suboptimal system utilization, and continued reliance on manual processes in financial management and reporting. As a result, the available systems have not been fully utilized as the primary supporting tool in preparing financial reports. Although AIS is theoretically designed to improve efficiency and information quality, in the context of this study, their utilization has not had a significant impact on the quality of financial reports, thus, this finding is inconsistent with the information system success model (DeLone & McLean, 2003).

#### 3.4.3 The Influence of Human Resources on Financial Report Quality (H3)

Test results indicate that the Internal Control System (H3) is the variable with the most dominant positive influence on financial report quality, as indicated by a significance value of 0.001 ( $<0.05$ ) and a regression coefficient of 0.423. This finding confirms that the implementation of an effective internal control system plays a crucial role in improving the quality and accountability of financial reports at Community Health Centers (Puskesmas). Adequate internal controls, particularly through risk assessment processes and ongoing monitoring activities, can minimize recording errors, prevent irregularities, and ensure compliance with applicable regulations. With a strong control system, financial management and reporting processes can be carried out in a more orderly, transparent, and accountable manner. This finding confirms that the implementation of effective internal controls, particularly through risk assessment and monitoring, plays a crucial role in improving financial report accountability. The results of this study align with the COSO framework (2013) and research (Rompas & Kindangen, 2022).

## 4. CONCLUSION

Based on the results of the testing and discussion, it can be concluded that the quality of financial reports at Community Health Centers (Puskesmas) throughout Jombang Regency is primarily driven by human resources and internal control

systems, while the use of accounting information systems has not yet had a significant impact. The results indicate that human resources have a positive and significant impact on financial report quality, highlighting the importance of the competence, knowledge, and understanding of financial staff in preparing reliable financial reports in accordance with government accounting standards. Furthermore, the internal control system has proven to be the most dominant variable in improving financial report quality. The implementation of effective internal controls, particularly through risk assessment, control activities, and ongoing monitoring, can minimize recording errors and increase accountability and transparency in Puskesmas financial management. Conversely, the accounting information system did not significantly impact financial report quality. This indicates that the system's existence has not been fully supported by optimal utilization and is not supported by adequate user competency. Therefore, improving the quality of Puskesmas financial reports cannot be achieved solely through the implementation of information technology; it must also be accompanied by strengthening the quality of human resources and the effectiveness of the internal control system.

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