

The Influence of Information Technology Utilization and Internal Control Systems on the Quality of Financial Reports

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ABSTRACT

In the era of globalization and the Fourth Industrial Revolution, the advancement of Information Technology (IT) has progressed rapidly, significantly impacting both private and public sectors. Despite the numerous benefits offered by IT, its implementation and utilization in the public sector often face various challenges, including infrastructure limitations, human resource constraints, and a lack of commitment to technological development. This study aims to evaluate the effect of Information Technology usage and internal control mechanisms on the quality of financial reports at Government Health Facilities in Region X. A quantitative research approach was employed, involving the distribution of questionnaires to 64 employees of Government Health Facilities in Region X as the primary data source. The data collection process included measurement and statistical analysis to test the hypothesis, utilizing SPSS 25 software for Windows. The study's findings reveal that the effective use of Information Technology has a positive and significant impact on the quality of financial reports. Similarly, the internal control system also positively and significantly influences financial report quality. Together, these two variables have a substantial impact on improving the quality of financial reports at Government Health Facilities in Region X. This study provides practical benefits by encouraging the optimization of Information Technology and the strengthening of internal control systems to enhance financial report quality.

Keywords: Information Technology, Internal Control, Financial Reporting, Health Facilities

ABSTRAK

Di era globalisasi dan Revolusi Industri Keempat, kemajuan Teknologi Informasi (TI) berkembang pesat dan berdampak signifikan pada berbagai sektor, baik swasta maupun publik. Meskipun teknologi informasi menawarkan banyak manfaat, implementasi dan pemanfaatannya di sektor publik sering menghadapi berbagai tantangan, termasuk keterbatasan infrastruktur, kendala sumber daya manusia, serta kurangnya komitmen terhadap pengembangan teknologi itu sendiri. Penelitian ini bertujuan untuk mengevaluasi pengaruh penggunaan teknologi informasi serta mekanisme kontrol internal terhadap mutu laporan keuangan di Fasilitas Kesehatan Pemerintah di Wilayah X. Penelitian ini menggunakan pendekatan kuantitatif dengan menyebarkan kuesioner kepada 64 karyawan Fasilitas Kesehatan Pemerintah di Wilayah X sebagai sumber data utama. Proses pengumpulan data melibatkan pengukuran dan analisis statistik untuk menguji hipotesis, dengan menggunakan perangkat lunak SPSS 25 untuk Windows. Hasil penelitian mengungkapkan bahwa penggunaan teknologi informasi secara efektif memiliki pengaruh positif terhadap mutu laporan keuangan. Hal yang sama berlaku untuk sistem pengendalian internal, yang juga berpengaruh positif dan signifikan terhadap mutu laporan

keuangan. Secara simultan, kedua variabel tersebut memberikan dampak signifikan terhadap mutu laporan keuangan di Fasilitas Kesehatan Pemerintah di Wilayah X. Penelitian ini memberikan manfaat praktis dengan mendorong optimalisasi teknologi informasi serta penguatan sistem pengendalian internal guna meningkatkan mutu laporan keuangan.

Kata kunci: Teknologi Informasi, Pengendalian Intern, Laporan Keuangan, Fasilitas Kesehatan

INTRODUCTION

In the era of globalization and the Fourth Industrial Revolution, the advancement of Information Technology (IT) has progressed rapidly, significantly impacting various sectors, both private and public. Information technology has become an essential element of human life, influencing areas such as communication, education, healthcare, and government systems (Monteiro et al., 2021; Lutfi et al., 2022). The digitization brought about by technological development has transformed how organizations manage information and business processes. IT enables data to be processed quickly and accurately, reduces manual errors, and enhances work efficiency. In the government sector, the adoption of information technology is crucial for promoting transparency, accountability, and improved public service quality (Chen et al., 2021). Specifically in financial management, IT has introduced fundamental changes. Traditional manual systems, which are prone to errors, have been replaced by more automated and integrated systems capable of processing large volumes of data. The use of computer-based financial management software has made financial reporting processes more efficient and accurate. However, despite the many benefits offered by this technology, its implementation and utilization in the public sector often face various challenges, including infrastructure limitations, human resource constraints, and a lack of commitment to technological development (Kaawaase et al., 2021; Dobija et al., 2022; Kumalasari & Farida, 2024).

In addition to information technology, one of the key aspects of effective financial management is the internal control system. Internal control is a structured approach designed to ensure a reasonable level of confidence in achieving organizational goals, including the reliability of financial reporting, operational effectiveness and efficiency, and compliance with regulations (Thach et al., 2021; Mursyida & Maulina, 2023). The internal control system functions to prevent and detect errors or fraud and ensures that organizational policies and procedures are consistently implemented. The optimal use of information technology, combined with the implementation of a robust internal control system, is believed to significantly enhance the quality of financial reports (Mara & Sipahutar, 2020; Latifah et al., 2021; Gonçalves et al., 2022). Financial reports reflect an entity's financial condition and serve as essential instruments for management, auditors, and decision-makers in evaluating financial performance. The quality of financial reports is assessed based on criteria such as accuracy, relevance, timeliness, and completeness of information (Chan et al., 2021; Anggraini & Putri, 2024).

Government Health Facilities in Region X, as a regional general hospital, face similar challenges in maintaining the quality of their financial reports. As an institution providing healthcare services to the community, the hospital is responsible for ensuring that all managed funds are used effectively and efficiently. Moreover, the hospital must account for every use of its budget to relevant stakeholders, including the local government and the public. In this context, the optimal utilization of information technology and the effective implementation of an internal control system are crucial. This study is highly relevant given the importance of financial report quality in reflecting the transparency and accountability of government institutions. Using a quantitative approach, the study focuses on the influence of information technology utilization and internal control systems on the quality of financial reports at Government Health Facilities in Region X. The study is expected to contribute theoretically to the

advancement of accounting and financial management knowledge and provide practical benefits for government institutions in enhancing more transparent, accountable, and effective financial management.

LITERATURE REVIEW

Information technology utilization, as defined by Jogiyanto (2018), refers to employees' behavior in executing their tasks, assessed based on usage frequency and the diversity of applications employed. The widespread adoption of information technology has made it an indispensable component of modern business operations (Krieger et al., 2021; Erin et al., 2022; Dang & Nguyen, 2024). Companies no longer perceive information technology as a luxury but rather as a fundamental necessity for enhancing efficiency and competitiveness. However, implementing and maintaining information technology requires substantial financial investment. Consequently, companies must optimize their existing IT resources to maximize returns on investment. Beyond merely possessing IT infrastructure, organizations must ensure its effective management and strategic alignment with business objectives. This responsibility should not be confined solely to the IT department but should be integrated into an organization-wide approach. Proper management is achieved through Information Technology Governance (IT Governance), which provides structured policies, frameworks, and best practices to enhance IT utilization and mitigate risks (Lamboglia et al., 2021). Effective IT governance ensures that information technology investments contribute to organizational success while maintaining security, compliance, and operational efficiency. Thus, information technology serves as a critical asset for businesses, requiring both financial commitment and professional governance. Organizations that strategically manage IT resources can enhance productivity, optimize decision-making, and sustain long-term growth in an increasingly digital landscape.

Internal control is a structured system that integrates human resources and information technology to help organizations achieve their objectives (Oyerogba, 2021; Din et al., 2022; Aisyah et al., 2023). In governmental institutions, internal control functions as a continuous process implemented by both management and staff to ensure reasonable confidence in attaining organizational goals. This is achieved through efficient and effective operations, reliable financial reporting, safeguarding state assets, and ensuring compliance with applicable regulations. The internal control system is fundamentally a management-driven process designed to provide reasonable assurance in key areas, including operational effectiveness, efficiency, regulatory compliance, and financial reporting reliability (Caputo et al., 2021; Zhai et al., 2022). By integrating oversight mechanisms, risk assessment, and procedural controls, organizations can enhance financial integrity and institutional accountability. Moreover, internal control mechanisms mitigate risks associated with financial misstatements, fraud, and operational inefficiencies. The incorporation of technology within internal control frameworks strengthens data accuracy and security while improving decision-making processes. In government settings, this system plays a crucial role in maintaining transparency and accountability, ensuring that public resources are managed efficiently and in compliance with legal and regulatory frameworks.

Financial statements are structured reports that provide an overview of an entity's financial position and activities. These reports serve as essential tools for assessing financial performance, accountability, and decision-making. A complete set of financial statements typically includes budgetary reports and financial statements, offering a comprehensive view of an organization's financial health (Nerantzidis et al., 2022; Han et al., 2023). Budgetary reports focus on planned versus actual financial performance, highlighting variances between projected and realized revenues and expenditures (Saputra et al., 2024). They are crucial for organizations that rely on budgetary control to ensure financial discipline and efficient resource allocation. In contrast, financial statements comprise core reports such as the balance sheet, income statement, cash flow statement, and statement of changes in equity (Fridson & Alvarez, 2022). These reports

provide insights into an entity's assets, liabilities, revenues, expenses, and cash movements, promoting transparency and compliance with financial regulations. By presenting structured and standardized information, financial statements enable stakeholders—including management, investors, regulators, and the public—to evaluate financial stability and operational effectiveness. Thus, they play a vital role in enhancing accountability and supporting informed financial decision-making in both public and private sector organizations.

H1: The use of information technology has a significant effect on the quality of financial reports.

H2: The internal control system has a significant effect on the quality of financial reports.

H3: The application of information technology and internal control systems has a significant effect on the quality of financial reports.

METHODS

This study adopts a quantitative approach to describe organizational conditions and analyze them based on existing data. The data collection process involves measurement and statistical analysis to test hypotheses, utilizing SPSS 25 for Windows software. The population in this research consists of employees of Government Health Facilities in Region X. A saturated sampling technique was employed, resulting in a total sample of 64 participants. Primary data were gathered directly from respondents through questionnaires designed using a Likert scale for measurement (Sugiyono, 2013). The data analysis technique consists of two main stages: Classical Assumption Tests and Hypothesis Testing. The Classical Assumption Tests include the Normality Test, which ensures that the data distribution is normal; the Multicollinearity Test, which examines the intercorrelation among independent variables; and the Heteroscedasticity Test, which checks for variance consistency in residuals. For Hypothesis Testing, Multiple Linear Regression Analysis is applied to determine the relationships between variables. The t-test (Partial Test) is conducted to assess the influence of individual independent variables on the dependent variable, while the F-test (Simultaneous Test) evaluates the collective effect of all independent variables on the dependent variable. These statistical methods ensure a rigorous analysis of the data, leading to reliable and valid conclusions. By integrating Classical Assumption Tests with comprehensive Hypothesis Testing methods, this study provides robust insights into the organizational dynamics within Government Health Facilities. The use of SPSS 25 enables efficient processing and interpretation of the collected data, ensuring that the research findings are both precise and credible.

RESULTS

A multicollinearity test is conducted to ensure that the independent variables in the research model do not exhibit a significant linear relationship with each other. This test uses two main indicators to assess multicollinearity: the Variance Inflation Factor (VIF) and the tolerance value. A high VIF indicates a strong correlation between the independent variables, which can distort the results of the regression analysis. Conversely, a low tolerance value and a high VIF indicate significant multicollinearity, which can affect the stability and interpretability of the model. Therefore, both indicators are essential in confirming the validity and reliability of the regression results.

Table 1. Multicollinearity Test Results

Model	Tolerance	VIF
Utilization of Information Technology	0.895	1.118
Internal Control System	0.895	1.118

The tolerance value for both variables is 0.895, which is above the minimum limit of 0.1, indicating that there is no variance in the independent variables that is significantly explained by other independent variables. In addition, the VIF value for both variables is 1.118, which is well below the threshold of 10, indicating a low correlation between the independent variables. Therefore, these two variables can be used simultaneously in the regression model without compromising the accuracy of the analysis results.

Table 2. Heteroscedasticity Test Results

Variable	Sig.
Utilization of Information Technology	0.396
Internal Control System	0.090

The Utilization of Information Technology variable, the significance value is 0.396, which is greater than 0.05. This indicates that the variable does not show signs of heteroscedasticity, and the error variance is considered constant. Similarly, the Internal Control System variable has a significance value of 0.090. Although this value is close to 0.05, it remains greater, indicating no heteroscedasticity problem. Therefore, it can be inferred that the regression model does not experience heteroscedasticity issues for either variable, ensuring that the assumption of constant error variance is met.

Table 3. Multiple Linear Regression Test

Variable	Un.Std. Coef. B	Un.Std. Coef. Std. Error	Std. Coef. Beta	t.	Sig.
Constant	15.137	4.409		3.433	0.002
Utilization of Information	0.443	0.154	0.328	2.879	0.005
Technology Control System Internship	0.363	0.124	0.333	2.915	0.005
Adjusted R-square	0.266				
F-count	12.423				
Prob/Sig	0.000				

The Adjusted R-squared value is 0.266, which suggests that the quality of financial reports (Y) is affected by the use of information technology (X1) and the internal control system (X2) by 26.6%, while the remaining 73.4% is influenced by other factors not addressed in this study. The constant value from the equation is 15.137, indicating that in the absence of the information technology utilization and internal control system variables, the quality of financial reports would be 15.137. The regression coefficient for the information technology utilization variable (X1) is 0.443, indicating a positive correlation with the quality of financial reports. This means that for every one-unit increase in information technology utilization, the quality of hospital financial reports will improve by 0.443 units. Similarly, the regression coefficient for the internal control system variable (X2) is 0.363, also showing a positive effect. This indicates that a one-unit increase in the internal control system is expected to enhance the quality of hospital financial reports by 0.363 units.

Table 4. t Test

Variable	t count	t table	Value. Sig
Information Technology Utilization	2.879	1.99962	0.005
Internal Control System	2.915	1.99962	0.005

The t-count value for the utilization of information technology is 2.879, while for the internal control system, it is 2.915. Both t-count values exceed the t-table value of 1.99962, indicating that the observed average difference is statistically significant. In addition, the significance value (Sig. Value) for both variables is 0.005, which is smaller than 0.05, indicating that the test results are significant. Therefore, it can be concluded that the utilization of information technology and the internal control system have a significant influence on the dependent variable at a 95% confidence level.

The F-test is used to assess the overall significance of the regression model in this study. The F-test evaluates whether the independent variables included in the regression

model collectively have a significant impact on the dependent variable. More specifically, the F-test tests the hypothesis that all regression coefficients, except for the intercept, are equal to zero, indicating that the independent variables do not have a significant impact on the dependent variable.

Table 5. F Test

F Count	F Table	Value. Sig	Information
12.423	3.15	0.000	Reliable

The regression model tested has a significant effect on the dependent variable. The F-count value of 12.423 is greater than the F-table value of 3.15, indicating that the overall regression model is significant. In addition, the significance value (Sig = 0.000), which is smaller than 0.05, confirms that this result did not occur by chance. Thus, it can be inferred that this regression model is reliable in explaining the relationship between the variables studied.

DISCUSSION

The results of Hypothesis 1 test in this study indicate that the utilization of information technology positively and significantly influences the quality of financial reports. Based on the findings from both partial and simultaneous testing, it can be concluded that the use of information technology has a positive and significant effect on the quality of financial reports. In other words, the higher the use of information technology, the higher the quality of financial reports at the Government Health Facilities in Region X. Therefore, Hypothesis 1 in this study can be accepted. These findings align with earlier research conducted by Rahman & Putera (2024), which stated that the use of information technology has both simultaneous and partial effects on the quality of financial reports at the Ratu Zalecha Martapura Regional General Hospital, Banjar Regency.

The results of Hypothesis 2 testing in this study indicate that the utilization of information technology positively and significantly influences the quality of financial reports. Based on the findings from both partial and simultaneous testing, it can be concluded that the use of information technology has a positive and significant effect on the quality of financial reports. In other words, the higher the use of information technology, the higher the quality of financial reports at the Government Health Facilities in Region X. Therefore, Hypothesis 2 in this study can be accepted. These findings align with earlier research conducted by Rahman & Putera (2024), which stated that the use of information technology has both simultaneous and partial effects on the quality of financial reports at the Ratu Zalecha Martapura Regional General Hospital, Banjar Regency.

The results of the hypothesis 3 test in this study show that the application of information technology and internal control systems has a positive and substantial impact on the quality of financial reports. Based on the results of both partial and simultaneous testing, it can be concluded that the utilization of information technology exerts a positive and significant influence on the quality of financial reports. In other words, the higher the application of information technology and internal control systems, the higher the quality of financial reports at the Government Health Facilities in Region X. Therefore, hypothesis 3 in this study is supported. The findings of this study align with the research conducted by Gresik & Sholikhah (2020), which stated that the internal control system, utilization of information technology, and compliance with accounting standards simultaneously have a significant effect on the quality of the BLUD Ibnu Sina Hospital financial reports, Gresik Regency.

CONCLUSION

The study demonstrates that the utilization of information technology significantly enhances the quality of financial reports at Government Health Facilities in Region X.

This is supported by statistical testing, which yielded a significance index of $0.005 < 0.05$, indicating a positive relationship between optimized information technology use and improved financial reporting quality. Similarly, the implementation of internal control systems also exerts a significant positive impact on financial report quality, as evidenced by the same significance index ($0.005 < 0.05$). The combined effect of both variables is further confirmed by an F-count value of 12.423, exceeding the F-table threshold of 3.15, with a significance index of $0.000 < 0.05$, suggesting a strong simultaneous influence. Based on these findings, the study recommends that Government Health Facilities in Region X enhance their utilization of information technology through the adoption of advanced accounting software and continuous employee training. Strengthening internal control mechanisms by revising operational policies, improving oversight, and conducting regular evaluations is also essential to ensure financial report accuracy. The integration of information technology with internal control systems, such as ERP implementation, is suggested to facilitate transparent and automated financial monitoring. Additionally, prioritizing employee training on these systems will ensure optimal operation and understanding of their role in financial reporting quality. The study is limited to hospital settings in Region X, implying potential variability in results if applied elsewhere. The data collection method relied on Google Forms questionnaires, with a relatively small sample size of 64 respondents, which may affect the representativeness of the findings. Additionally, the study only examined the impact of information technology utilization and internal control systems on financial reporting quality, without considering other influencing factors.

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