



The effect of human resources competence and internal control system on the quality of financial statements with organizational commitment as a moderating variable at three public hospitals in Pangkalan Kerinci - Riau

Perlaban Karo-karo¹, Irfan², Zulia Hanum³

^{1,2,3}Magister Akuntansi, Universitas Muhammadiyah Sumatera Utara, Medan, Indonesia

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ABSTRACT

This study aims to determine the effect of human resource competence and control systems on the quality of financial reports with organizational commitment as a moderating variable. The research method used is quantitative research. The primary data used is data from questionnaires that are measured using a Likert scale. Population in this study were 3 hospitals in Pangkalan Kerinci, Pelalawan Regency, Riau. Determination of the sample was carried out using a purposive sampling method, in order to obtain a sample of 30 respondents. The research data were collected using a questionnaire which was then processed by the F test, t test and MRA test with the help of SPSS (Statistical Program for Social Science) version 22. The results of the study stated that (1) the competence of human resources had on the quality of financial reports, (2) the control system internal has on the quality of financial reports, (3) organizational commitment is unable to moderate the effect of human resource competence on the quality of financial reports, and (4) organizational commitment is unable to moderate the effect of the internal control system on the quality of financial reports.

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Corresponding Author:

Perlaban Karo-karo,
Magister Akuntansi,
Universitas Muhammadiyah Sumatera Utara,
Jl. Denai No. 217, Medan, 20371, Indonesia,
Email: Perlamankaro@gmail.com

INTRODUCTION

Resources in the health sector generally consist of all forms of funds, personnel, medical supplies, pharmaceutical preparations and medical devices, as well as health service facilities and technology (Notoatmodjo, 2008). As is generally understood, technology is needed to obtain information more optimally, effectively, and efficiently, other than that, technology is needed to obtain and process information more optimally. Aspects of tools are the facilities and infrastructure needed to support the activities of providing the best health services for patients. The physical environment affects patient satisfaction. The environment related to outpatient services is the contribution of the construction and design of rooms such as waiting rooms and examination rooms. The physical environment facilities and infrastructure are expected to form a pleasant, clean, neat hospital

environment and provide comfort and safety for patients (Puspitasari, 2022). Hospitals, both private and public, must have financial reports (Handayani et al., 2022; Hariani et al., 2019).

Hospital financial reports or hospital accounting, which is one of the activities of financial management, is one of the first targets that must be improved in order to provide data and information that will support hospital managers in making decisions and observing and controlling hospital activities (Hendrawan & Kiswara, 2011). What is an obstacle in hospitals that has not been solved until now is that hospitals still do not understand how the accounting system they should use to fulfill the provisions expected by stakeholders. Therefore, it is very necessary to understand accounting, utilization of accounting information systems, the role of internal audit, human resource competencies, and the application of financial accounting systems to the quality of good financial reports at the hospital (Pramudityo & Trisnawati, 2017). Financial reports are a means of accountability for the financial performance of a company's management to company owners, shareholders and other parties with an interest in the company (Thian, 2022). Information in financial reports is used to make a decision (K. Dewi, 2012).

Financial Accounting Standards (SAK) are accounting principles applied in preparing and presenting company financial statements, financial statements are expressed in the form of Statements of Financial Accounting Standards (PSAK), PSAK is prepared by the Financial Accounting Standards Committee (KSAK) which is independent and stipulated by Government Regulation (I. A. Indonesia, 2009)(Keuangan, 2007; Keuangan, 2007).

The first phenomenon is the implementation of cash receipt records which are an extension of cash receipt records at three hospitals in Pangkalan Kerinci, until some time this system is still functioning properly and is able to meet the needs of hospital management in supporting the decision making and spending of the hospital organization. However, in 2020, three hospitals in Pangkalan Kerinci felt that there were deficiencies in the cash receipt recording system that had been carried out and there were disruptions due to the pandemic such as reducing employees and others which made it less effective and efficient.

The second phenomenon is in several hospitals in Pangkalan Kerinci, where there is a mismanagement in making financial reports where the hospital records the hospital not in accordance with the provisions of the SAK where the hospital should have to use the SAK standard (Financial Accounting Standards) but the hospital apparently uses the old SAK standard where the old SAK itself is no longer applied and in this problem means that it is very detrimental to the hospital itself and its patients also experience operational and non-operational losses. Organizational commitment as a variable that strengthens and weakens the relationship with hospital financial quality (Bumulo et al., 2018).

According to Gelinas and Dull, which provide an understanding that an accounting information system is a special subsystem of an information system capable of collecting, processing, and reporting information related to financial aspects of a business event (R. K. Dewi et al., 2021; Gelinas & Dull, 2012; Yuliawati, 2014).

RESEARCH METHOD

Research Approach

This research uses a quantitative approach. Quantitative research methods according to Sugiyono, are research methods based on the philosophy of positivism, used to research on certain populations or samples, sampling techniques are generally carried out randomly, data collection using research instruments, data analysis is quantitative / statistical with the aim of testing predetermined hypotheses.

Place and Time of Research

To obtain primary data, research locations conducted on three public hospitals located in Pangkalan Kerinci Riau, namely: 1). Efarina Hospital 2). Amalia Medika Hospital 3). Selasih Hospital, in approximately \pm 5 months.

Population and Research sample

The population in this study were 30 human resources (Finance Section) who worked as employees at the Three General Hospitals located in Pangkalan Kerinci. The research sample consists of: 15 employees of the financial department of Efarina Hospital, 5 employees of the financial department of Amalia Medika Hospital and 10 employees of the financial department of Selasih Hospital. Employees who are directly related to the preparation and presentation of financial statements.

RESULTS AND DISCUSSIONS

This study uses primary data (questionnaires) given directly to sources. This study uses the dependent variable, namely the quality of financial statements, the finance department and its staff who can be used as research samples and to fill out the questionnaires distributed. Based on data with a total of 30 respondents, the groupings used include gender, latest education, position, length of work as part of finance, age, accounting standards used.

Data Analysis

Data analysis in this study describes the results of the answers of each respondent studied. This study has four variables, namely human resource competencies, internal control systems, organizational commitment and the quality of financial reports of regional apparatus organizations. The questionnaire data that has been collected is sought for the average value so that the lowest and highest values of each item and variable are known. The frequency distribution of respondents' answers was obtained from the tabulation of the research answer scores.

Human resource competence is the ability of human resources to carry out the duties and responsibilities assigned to them with adequate education, abilities, role and function descriptions, training, and experience. The human resource competency variable is measured using 5 indicators as stated in the operational definition of the variable, namely: 1) education, 2) ability, 3) description of functions and roles, 4) training, 5) experience represented by 4 statements. The measurement scale used is a Likert scale.

According to Government Regulation No. 60 of 2008, the internal control system is an integral process of actions and activities carried out continuously by leaders and all employees to provide adequate assurance of the achievement of organizational goals through effective and efficient activities, reliability of financial reporting. Internal control system variables are measured using 5 indicators as stated in the operational definition of variables, namely: 1) control environment, 2) risk assessment, 3) control activities, 4) information and communication, 5) monitoring which is represented by 5 statements. The measurement scale used is a Likert scale.

Organizational commitment is the attitude of employees who are interested in the goals, values and objectives of the organization which is indicated by the individual's acceptance of the values and goals of the organization and the willingness to work hard for the organization so as to make individuals feel at home and still want to survive for the achievement of organizational goals and continuity. The organizational commitment variable is measured using 3 indicators as stated in the operational definition of the variable, namely: 1) affective commitment, 2) continuance commitment, 3) normative commitment which is represented by 3 statements. The measurement scale used is a Likert scale.

The quality of financial statements in this study will be explained using 4 (four) qualitative characteristics of government financial reports in accordance with Government Regulation of the Republic of Indonesia No. 71 of 2010 concerning Government Accounting Standards which are

guidelines for preparing government financial reports, namely relevant, reliable, understandable and comparable. The variable quality of financial reports of regional apparatus organizations is measured using 4 indicators as stated in the operational definition of variables, namely: 1) relevant, 2) reliable, 3) understandable, 4) comparable, which is represented by 4 statements (P. R. Indonesia, 2010).

Variable Validity Test

Table 1. Validity test results

Variable	Item	r Count	r table
Human Resource Competencies (X1)	X1.1	0,806	0,312
	X1.2	0,704	
	X1.3	0,659	
	X1.4	0,835	
Internal Control System (X2)	X2.1	0,769	0,312
	X2.2	0,520	
	X2.3	0,801	
	X2.4	0,718	
	X2.5	0,771	
Quality of Financial Statements (Y)	Y.1	0,794	0,312
	Y.2	0,884	
	Y.3	0,723	
	Y.4	0,679	
Organizational Commitment (Z)	Z.1	0,793	0,312
	Z.2	0,746	
	Z.3	0,888	

Source: Primary data processed, 2022

Table 1 shows that all question instruments on the questionnaire are valid and suitable for use, because $r \text{ count} > r \text{ table}$ 0.312. The r table value is obtained from $df = N-2$ with a significant level of 5%.

Variable Reliability Test

Table 2. Reliability test results

Variable	Cronbach Alpha
Human Resource Competencies (X1)	0,734
Internal Control System (X2)	0,766
Quality of Financial Statements (Y)	0,769
Organizational Commitment (Z)	0,734

Source: Primary data processed, 2022

Table 2 shows that the questionnaire has been said to be reliable or reliable as a research instrument, because the Cronbach alpha value > 0.60 .

Classical Assumption Test

Multicolonierity Test

Table 3. Multicolonierity results

Modle	Unstandardized Coefficients		Collinearity Statistics	
	B	Std. Error	Tolera nce	VIF
1 (Constant)	2.941	2.052		
Human Resource Competencies (X1)	.394	.151	.144	6.946

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Internal Control System (X2)	.443	.137	.133	7.495
Organizational Commitment (Z)	.269	.181	.187	5.352

a. Dependent Variable: Variable Y Quality of Financial Statements;

Source: SPSS Results, 2022

Table 3 Multicollinearity test results can be seen from the value of tolerance and VIF values. Judging from the multicollinearity test results in table 4.12, it is found that the variables X1, X2, X3, Z VIF value < 10 and tolerance value > 0.10. So that all variables are said to be free from multicollinearity (not connected to each other).

Heteroscedasticity Test i

Table 4. Heteroscedasticity result

		Unstandardized Coefficients			
Model		B	Std. Error	t	Sig.
1	(Constant)	1.774	1.197	1.481	.148
	Human Resource Competencies (X1)	.128	.088	1.455	.155
	Internal Control System (X2)	-.136	.080	-1.702	.098
	Organizational Commitment (Z)	.010	.105	.097	.923

a. Dependent Variable: Variable Y Quality of Financial Statements;

Source: SPSS Results, 2022

The results of Table 4 show that there is no heteroscedasticity, because the significance value of each research variable is > 0.05.

Normality Test

Table 5. Normality test results
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		30
Normal Parameters ^{a,b}	Mean	16.68
	Std. Deviation	1.851
Most Extreme Differences	Absolute	.228
	Positive	.159
	Negative	-.228
Test Statistic		.228
Asymp. Sig. (2-tailed)		.000 ^c

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.;

Source: SPSS Results, 2022

Table 5 shows the results of the normality test with the Kolmogorov Smirnov test with a value of sig. 0.200 > 0.05 then the data is declared normal.

Data Analysis Technique

The analysis technique used is multiple linear regression analysis and Moderated Regression Analysis (MRA), with the regression results as follows:

Table 6 Regression test results model 1

Multiple Linear Analysis Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	8.824	3.551		2.485	.019
	Variable X1 competence of human resources	.076	.128	.101	.590	.006
	Variable X2 internal control system	.314	.134	.403	2.347	.026

a. Dependent Variable: Variable Y Quality of Financial Statements;
Source: SPSS Results, 2022

The results of Table 6 show that the HR Competency variable (X1) and the Internal Control variable (X2) have a Sig value. <0.05, meaning that there is an influence of the independent variables of HR Competence and Internal Control on the dependent variable, namely the Quality of Financial Statements.

Table 7. Model 2 regression test results
Moderated Regression Analysis (MRA)
Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients		Sig.
		B	Std. Error	Beta	t	
		1	(Constant)	16.162	32.102	
	Variable X1 competence of human resources	1.438	1.256	1.929	1.145	.023
	Variable X2 internal control system	2.846	1.337	3.659	2.128	.043
	Variable Z Organizational Commitment	1.882	1.633	3.527	2.715	.031
	X1*Z	.125	.100	3.112	1.003	.220
	X2*Z	-.199	.109	-6.255	-1.833	.079

a. Dependent Variable: Variable Y Quality of Financial Statements;
Source: SPSS Results, 2022

Based on the test results on the MRA model, Table 7 shows that the X1 and X2 variables have an influence on the Y variable as seen from the Sig value. < 0,05. However, in the moderating variable, there are no variables that affect both the independent variables and their interactions. So it can be said that the Organizational Commitment variable (Z) which is used as a moderating variable is not appropriate to be used as a moderator variable. So in order to answer the hypothesis in the study using Model 2 so that hypothesis 3 and hypothesis 3 are not accepted.

Hypothesis Test
R Square Test

Table 8. R square test results
Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
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1	.935 ^a	.875	.761	1.405
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a. Predictors: (Constant), Variable Z Organizational Commitment Variable X2 Internal Control System, Variable X1 Competence Sdm

b. Dependent Variable: Variable Y Quality of Financial Statements

Source: SPSS Results, 2022

The results of the determination coefficient test with the R square test in table 8 obtained an Adjusted R Square value of 0.761, so that the variation in variables X1, X2, X3, and Z can describe variable Y 76.1%, the rest is explained by variations in other variables.

F Test

Table 9. Normality test results

ANOVA ^a						
	Model	Sum of Squares	df	Mean Square	F	Sig.
1	Regression	17.816	2	8.908	61.202	.000 ^b
	Residual	84.958	28	3.034		
	Total	102.774	30			

A Dependent Variable: Variable Y Quality of Financial Statements

B. Predictors: (Constant), Variable Z Organizational Commitment, Variable X2 Internal Control System, Variable X1 HR Competence

In table 9, the calculated F value is 61.202 and the sig value. $0.000 < 0.05$, then simultaneously or simultaneously X1, X2 and Z simultaneously affect Y.

t Test

Table 10. Results of the t-test Coefficients^a

	Model	Unstandardized Coefficients		Standardize	t	Sig.
		B	Std. Error	d		
				Beta		
1	(Constant)	16.162	32.102		.003	.019
	Variable X1 competence of human resources	1.438	1.256	1.929	1.145	.023
	Variable X2 internal control system	2.846	1.337	3.659	2.128	.043
	Variable Z Organizational Commitment	1.882	1.633	3.527	2.715	.031
	X1*Z	.125	.100	3.112	1.003	.220
	X2*Z	-.199	.109	-6.255	-1.833	.079

a. Dependent Variable: Variable Y Quality of Financial Statements

Based on table 10, the t-test results can be seen as follows: (a). The effect of X1 on Y, shows the results of t count (1.145) > t table (1.088) and sig value. (0.023) < 0.05, the conclusion is that X1 has a significant positive effect on Y, so H1 is accepted, (b). The effect of X2 on Y, shows the results of t count (2.128) > t table (1.088) and sig value. (0.043) < 0.05, X2 has a significant positive effect on Y, so H2 is accepted, (c). The effect of Z on X1 with Y, shows the results of t count (-1.833) < t table (1.088) and sig value. (0.220) > 0.05, the conclusion is that Z has no effect on X1 with the Quality of Financial Statements as variable Y, so H3 is rejected, (d). The effect of Z on X2 with Y, shows the results of t count (1.003) < t table (1.088) and sig value. (0.079) > 0.05, the conclusion is that Z has no effect on X2 with the Quality of Financial Statements as variable Y, so H4 is rejected.

The effect of human resource competence on the quality of financial statements

The results showed that human resource competence (X1) had a significant positive effect on the quality of financial reports (Y). This can be seen from human resources having a t value (1.145) > t table (1.088) and a probability value of 0.023 < 0.05. Indicates that the probability < 0.05 so accepts H1. The three hospitals in Pangkalan Kerinci, namely Efarina Hospital Pangkalan Kerinci, Amalia Medika Hospital Pangkalan Kerinci and Selasih Hospital Pangkalan Kerinci present credible financial information if supported by human resources who have the ability, skills and knowledge in the financial field. This means that human resources who have competence in accounting or finance who fill positions or positions in an entity will improve the quality of the preparation and presentation of hospital financial reports.

Based on the results of the analysis, it shows that human resource competence has a positive and significant effect on the quality of hospital financial reports. These results indicate that respondents generally realize that human resources or employees / employees who have the ability in their fields can get the job done well, it will have implications for improving the quality of the quality of hospital financial reports. The results of this study support previous research conducted by (Novalia & Nindito, 2016), (Windiasuti, 2014) and (Nurillah & Muid, 2014). The results of their research state that human resource competence has a positive effect on the quality of hospital financial reports.

According to (Mariani & Suryani, 2018) the formation of a person's professionalism if that person has sufficient knowledge, skills and a good attitude when on duty. This indicates that most of the three hospitals in Pangkalan Kerinci already have qualified competency standards in managing hospital finances. These results are in line with research from (Aulia, 2020), and (Yuanita, 2019) which states that X1 has a significant positive effect on Y.

The effect of the internal control system on the quality of financial statements

The results showed that the internal control system (X2) had a significant positive effect on the quality of financial reports (Y). This can be seen from the internal control system has a t value (2.128) > t table (1.088) and sig value. (0,043) < 0,05. Indicates that the probability < 0.05 so accept H2. These results indicate that the better the internal control system in the organization in the three public hospitals in Pangkalan Kerinci - Riau.

An adequate internal control system can play a role in maximizing the quality of financial reports. This is in the form of training is also needed to maintain the competence of human resources from the science that is increasingly developing. So that the internal control system is able to maximize the competence of human resources in improving the quality of government financial reports. This research is in accordance with (Syarifuddin, 2020); (Isviandari et al., 2019), and (Puriyanti & Mukhibad, 2020) who say that X2 has a significant positive effect on Y.

Organizational commitment is able to moderate the relationship between Human Resource Competencies and Financial Report Quality.

The results showed that organizational commitment (Z) had no effect on human resource competencies (X1) with the quality of financial statements (Y). This can be seen from the internal control system which has a t value (-1.833) < t table (1.088) and sig value. (0,220) > 0,05. This shows that the probability > 0.05 so that H3 is rejected. These results indicate that the better the organizational commitment in moderating is not able to make the organization in the three hospitals in Pangkalan Kerinci, namely Efarina Hospital Pangkalan Kerinci, Amalia Medika Hospital Pangkalan Kerinci and Selasih Hospital Pangkalan Kerinci, less able to improve the quality of its financial statements.

Conceptually, the existence of commitment in a hospital organization can describe the level of loyalty, attachment, involvement of human resources in carrying out their responsibilities according to applicable regulations as well as their financial reporting duties so that it can affect the

quality of the resulting financial statements. These results are supported by research from (Marpaung et al., 2019) with the findings that Z has no impact on Y, the reason is that even though hospital organizations have a policy and regulations related to performance in the organization, it cannot always be carried out properly by organizational actors.

Organizational commitment is able to moderate the relationship between the internal control system and the quality of financial statements.

The results showed that organizational commitment (Z) did not influence the internal control system (X2) with the quality of financial statements (Y). This can be seen from the internal control system has a t value (1.003) < t table (1.088) and sig value. (0,079) > 0,05. This shows that the probability > 0.05 so that H4 is rejected.

The negative impact of the application of organizational commitment that is less able to moderate the internal control system is the unprofessional use of the hospital's internal control system at work, so that the possibility of management and finance making mistakes can be less minimized by the three hospitals in Pangkalan Kerinci, Riau. This is in line with research conducted by (Laksamana, 2016) with the results of research that organizational commitment (Z) does not strengthen the relationship between internal control and the quality of financial statements. In theory, the internal control system is a policy and procedure designed to provide adequate assurance to management that the organization achieves its goals and objectives (Rai, 2011).

CONCLUSION

The conclusion based on the results of statistical tests and discussions on research data is that Human Resource Competencies and Internal Control Systems affect the Quality of Financial Statements of Efarina Pangkalan Kerinci Hospital, Amalia Medika Pangkalan Kerinci Hospital and Selasih Pangkalan Kerinci Regional General Hospital. Organizational Commitment is not able to moderate the effect of Human Resource Competencies and Internal Control Systems on the Quality of Financial Statements of the three General Hospitals in Pangkalan Kerinci. For further research, it can consider other variables that have not been tested in this study that have an influence on financial management performance, such as gender, leadership style, education level and so on.

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