

DETERMINANTS OF GOVERNMENT FINANCIAL REPORT QUALITY IN HEALTH QUARANTINE TECHNICAL IMPLEMENTING UNITS OF THE MINISTRY OF HEALTH

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Abstract

This research was designed to investigate how human resource competence, government accounting standards, government internal control systems, and the use of information technology influence the quality of financial reports produced by Health Quarantine Technical Implementing Units (UPTs) under the Ministry of Health. A quantitative design combined with a survey approach was applied, employing census sampling that encompassed all financial administration staff across 51 Health Quarantine Technical Implementing Units; multiple linear regression was subsequently used to process the collected data. Results reveal that human resource competence, government accounting standards, and the government internal control system each contribute positively and significantly to financial report quality. Conversely, the utilization of information technology shows no meaningful influence and even displays a negative direction, pointing to a technology paradox that stems from a financial system not yet fully integrated. When examined jointly, however, the four variables demonstrate a significant combined influence on financial report quality within these Ministry of Health units.

Keywords: Human Resource Competence, Government Accounting Standards, Government Internal Control Systems, Information Technology Utilization, Financial Report Quality

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1. Introduction

Financial reports issued by government bodies function as a key mechanism for ensuring openness and responsibility in managing public funds, in line with the mandates set out in Law Number 17 of 2003 concerning State Finance and Law Number 1 of 2004 concerning the State Treasury. Applying accrual-based accounting under Government Regulation Number 71 of 2010 on

Government Accounting Standards (SAP) establishes an essential foundation for producing financial data that is relevant, dependable, comparable, and comprehensible, ultimately contributing to sound governance practices.

While an Unqualified Opinion (WTP) granted by the Audit Board of the Republic of Indonesia (BPK) is frequently interpreted as a sign of effective financial management within public institutions, research suggests this designation does not guarantee an institution is free from irregularities (Sholohah & Sulistyawati, 2018). According to Indonesia Corruption Watch, 364 corruption cases occurred in 2024, causing estimated state losses of around IDR 279.9 trillion, whereas BPK RI reported having protected IDR 43.43 trillion in state assets during the second half of that year (Badan Pemeriksa Keuangan Republik Indonesia, 2024). Although the Ministry of Health has sustained a WTP opinion for thirteen straight years and shown steady progress in addressing BPK's audit recommendations, certain issues concerning the integration of financial systems and documentation of internal controls continue to warrant attention.

Viewed through Agency Theory, government entities function as agents charged by the public, acting as principal, with responsibly managing and reporting on public resources through trustworthy financial statements. It is assumed that the quality of these government financial reports hinges on several factors: the capability of personnel handling financial matters, how consistently Government Accounting Standards are applied, how well the Government Internal Control System operates, and the extent to which information technology supports recording and reporting activities. Prior research on these four determinants, however, has yielded mixed conclusions. For instance, human resource competence was shown to exert a positive influence in the work of Agustina and Wardany (2022) as well as Apriliani, Nur, and Purnama (2021), yet no such significance emerged in studies by Philadelphia, Suryaningsum, and Sriyono (2020) or Prinanda et al. (2024). Comparable discrepancies appear regarding Government Accounting Standards (Parinding et al., 2023; Pasolo et al., 2023 versus Feni et al., 2023), the Government Internal Control System (Putra et al., 2021; Kalyani & K, 2021 versus Philadhelphia et al., 2020), and information technology use (Hadis et al., 2022; Fitriana et al., 2019). Taken together, these mixed findings point to a clear research gap: the effect of human resource competence, Government Accounting Standards, the Government Internal Control System, and information technology utilization on financial report quality appears to be highly context-dependent, and it remains unclear whether

patterns established in local government settings also hold within centrally managed vertical agencies. It is worth noting that although organizational commitment has been employed as a moderating variable in several related studies (Putra et al., 2021; Pasolo et al., 2023), the present study deliberately focuses on the four determinants as direct predictors of financial report quality. This choice reflects the study's primary aim: establishing baseline evidence on how these determinants operate within the previously understudied context of central government vertical agencies, before layering in moderating mechanisms in subsequent research. A moderated model incorporating organizational commitment is therefore proposed as a natural extension of this study, as outlined in the Conclusion.

Much of the existing literature on what shapes financial report quality has focused on local government contexts, while research examining vertical agencies under the central government remains scarce. To address this shortfall, the present study centers on Health Quarantine Technical Implementing Units (UPTs) operating under the Ministry of Health—vertical institutions distinguished by uniform managerial structures and a shared accounting platform (SAKTI) spanning 51 regional branches. Accordingly, this research seeks to empirically assess how human resource competence, Government Accounting Standards, the Government Internal Control System, and information technology usage affect financial report quality, both individually and collectively, thereby broadening the existing body of evidence concerning central government vertical agencies.

Theoretically, this study contributes to Agency Theory by illustrating how the four determinants operate within a single, centrally regulated accounting environment (SAKTI) rather than across heterogeneous local government systems, offering a more controlled test of the theory's predictions. Practically, the findings are expected to inform the Ministry of Health and its Health Quarantine Technical Implementing Units in prioritizing human resource development, regulatory compliance, internal control strengthening, and financial system integration as concrete levers for improving financial report quality.

2. Research Method

Adopting a causal-associative quantitative design paired with a survey technique (Sugiyono, 2019), this research assessed how four predictor variables – Human Resource Competence (X1), Government Accounting Standards (X2), the Government Internal Control System (X3), and Information Technology Utilization (X4) – affect a single outcome variable, namely Financial Report Quality (Y). Data collection took place across all 51 regional Health Quarantine Technical Implementing Units (UPTs) belonging to Indonesia's Ministry of Health.

Participants comprised personnel directly engaged in preparing financial reports at each UPT, namely Subdivision Heads or Heads of the Management Support Work Team, Financial Report Officers, and Officers responsible for State Property/Inventory. Because the population was comparatively limited, a census method was chosen, incorporating all 51 UPTs as units of analysis. Data collection relied on a structured questionnaire built around a five-point Likert scale and administered through Google Forms, covering both respondent background information and statements corresponding to each research variable.

A census technique was applied because the population of financial management personnel across the 51 UPTs was relatively small and fully identifiable, allowing every eligible employee within each unit to be given an equal opportunity to participate rather than relying on a sampling frame that could introduce selection bias. Questionnaires were distributed to designated financial officers at all 51 UPTs, and all returned responses were complete; no responses were excluded from the analysis, so the reported sample corresponds to the full population of respondent units.

Four indicators were used to gauge Financial Report Quality: the capacity to precisely represent transaction amounts, recording accuracy, comparability between reporting periods, and comprehensibility for users. Human Resource Competence was assessed through education level, sense of responsibility, training received, and work experience (Ningrum, 2018). Government Accounting Standards were evaluated using four criteria: adherence in preparing budget realization reports, thoroughness of financial statement disclosure, accountability in managing funds, and proper handling of assets, liabilities, and equity as stipulated in Government Regulation Number 71 of 2010. Assessment of the Government Internal Control System drew on the five elements outlined in Government Regulation Number 60 of 2008 – namely the control environment, risk assessment, control activities, information and communication, and monitoring. Information Technology Utilization, meanwhile, was gauged according to how extensively and effectively the State Financial Application System (SAKTI) was used and integrated to enhance the speed, precision, and automation of financial reporting.

The measurement indicators for Human Resource Competence and Financial Report Quality were adapted from Ningrum (2018), with minor wording adjustments made to reflect the specific administrative tasks and terminology used within Health Quarantine Technical Implementing Units, rather than being adopted verbatim. Before full-scale distribution, the questionnaire was reviewed with a small group of financial officers familiar with UPT operations to check the clarity of item wording and the contextual relevance of each indicator, and adjustments were made accordingly prior to distributing the instrument to all 51 UPTs.

Prior to deployment, instrument validity was examined using Pearson Product-Moment correlation, while reliability was checked through Cronbach's Alpha, applying a minimum threshold of 0.6 (Ghozali, 2022). Analysis combined descriptive statistics with multiple linear regression, processed via SPSS version 25 at a 95% confidence level ($\alpha = 5\%$). Before hypothesis testing, classical assumption checks were performed, comprising a multicollinearity test ($VIF < 10$), a heteroscedasticity test using the Glejser approach, and a normality test based on the Kolmogorov-Smirnov method. The regression equation used to test the hypotheses was expressed as:

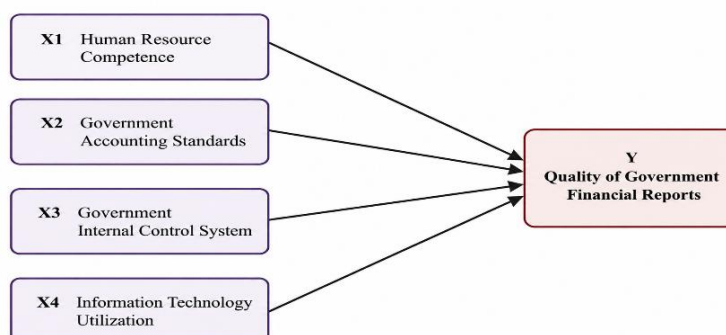
$$Y = \alpha + b_1X_1 + b_2X_2 + b_3X_3 + b_4X_4 + e$$

Here, Y denotes Government Financial Report Quality; α is the constant term; b1 through b4 represent the coefficients of each independent variable; X1 corresponds to Human Resource Competence; X2 to Government Accounting Standards; X3 to the Government Internal Control System; X4 to Information Technology Utilization; and e denotes the error term. Hypothesis testing incorporated the simultaneous significance test (F-test), the partial significance test (t-test), and the coefficient of determination (R^2) to gauge how well the model accounted for variation in the outcome variable (Ghozali, 2022).

3. Result and Discussion

Demographic data show that most respondents fell within the 41–50 age bracket (52.9%) and possessed 11–20 years of overall work tenure (62.7%), though experience specifically related to financial reporting was concentrated among those with 1–10 years in that particular function (78.4%). This pattern suggests the sample consisted largely of experienced government employees who had already transitioned to accrual accounting, even though their direct exposure to financial reporting tasks was comparatively brief. Classical assumption testing confirmed the regression model was free of multicollinearity issues ($VIF < 10$), showed no heteroscedasticity per the Glejser test, and exhibited normally distributed residuals according to the Kolmogorov–Smirnov test – indicating the model was suitable for hypothesis testing.

The results of the multiple linear regression analysis are presented in Table 1 below.

Figure 1. Research Model


Source: Research Data, 2026

Table 1. Results of Multiple Linear Regression Analysis

Model	B	Std. Error	Beta	t	Sig.
(Constant)	1,499	1,827	-	0,820	0,416
X1 (Human Resource Competence)	0,462	0,106	0,438	4,342	0,000
X2 (Government Accounting Standards)	0,394	0,115	0,396	3,421	0,001
X3 (Government Internal Control System)	0,223	0,102	0,276	2,175	0,035
X4 (Information Technology Utilization)	-0,170	0,094	-0,187	-1,816	0,076
Adjusted R Square					0,688
F-value					28,546
Sig. F					0,000

Source: SPSS Output, 2026

The multiple regression equation derived from Table 1 is $Y = 1.499 + 0.462X_1 + 0.394X_2 + 0.223X_3$, with Information Technology Utilization (X_4) omitted from the final model due to its lack of statistical significance. Here, the constant of 1.499 reflects the expected level of Government Financial Report Quality when all predictor variables remain unchanged. Among the coefficients, Human Resource Competence (X_1) registered the strongest value at 0.462, followed by Government Accounting Standards (X_2) at 0.394 and the Government Internal Control System (X_3) at 0.223—all positive. By contrast, Information Technology Utilization (X_4) produced a negative coefficient of -0.170.

The F-test produced a computed value of 28.546 with significance at 0.000 (< 0.05), confirming that the four independent variables together exert a

meaningful effect on Government Financial Report Quality. A correlation coefficient (R) of 0.844 points to a robust positive association between the predictors and the outcome. Meanwhile, the Adjusted R Square figure of 0.688 shows that roughly 68.8% of variation in Government Financial Report Quality is accounted for by the model (with R Square at 0.713, or 71.3%), leaving 28.7% attributable to factors beyond the scope of this study.

Partial significance testing (t -test), as shown in Table 1, indicates that Human Resource Competence (X_1) recorded a significance value of 0.000 (< 0.05) and Government Accounting Standards (X_2) recorded 0.001 (< 0.05), while the Government Internal Control System (X_3) recorded 0.035 (< 0.05). These results confirm that each of the three variables individually and positively affects Government Financial Report Quality in a statistically meaningful way. Information Technology Utilization (X_4), however, produced a significance value of 0.076 (> 0.05) alongside a negative coefficient, signifying it does not exert a statistically significant partial effect on Government Financial Report Quality.

The Effect of Human Resource Competence on the Quality of Government Financial Reports

Human Resource Competence emerges as having a positive, statistically meaningful impact on Government Financial Report Quality, carrying the strongest coefficient of any variable examined ($\beta = 0.462$; $p = 0.000$). This outcome underscores that no matter how well-designed existing systems or regulatory frameworks may be, financial report quality ultimately hinges on the capability of the personnel tasked with recording, categorizing, and presenting financial data. Systems such as SAKTI can only generate reliable outputs when the underlying data entry is accurate, while drafting the Notes to the Financial Statements (CaLK)—a task still carried out manually—demands analytical proficiency and a solid grasp of Government Accounting Standards that only skilled personnel can provide.

This outcome aligns with Human Capital Theory, which holds that an individual's knowledge, skill set, experience, and credentials serve as valuable assets shaping organizational performance, and also resonates with Agency Theory's view that competent agents are necessary to reduce information gaps between agent and principal (Spencer & Spencer, 2023; Mardiasmo, 2018). It further corroborates earlier findings by Agustina and Wardany (2022) and Apriliani, Nur, and Purnama (2021), both of which identified a significant

positive link between Human Resource Competence and Government Financial Report Quality.

Within the specific context of UPTs, this dominant effect is plausible given that financial personnel are civil servants subject to periodic assignment rotation, which limits the accumulation of unit-specific reporting experience even among staff with lengthy overall government tenure. Consequently, competence gained through structured training on SAKTI and Government Accounting Standards, rather than years of service alone, is likely to be the more decisive factor in sustaining reporting quality whenever personnel changes occur. This suggests that the Ministry of Health may benefit from standardized, rotation-proof training modules rather than relying primarily on on-the-job experience.

The Effect of Government Accounting Standards on the Quality of Government Financial Reports

A positive and statistically significant relationship was likewise found between Government Accounting Standards and Government Financial Report Quality ($\beta = 0.394$; $p = 0.001$). Within an Agency Theory lens, these standards serve as a formalized mechanism governing standardized accountability practices, ensuring that financial information remains comparable, verifiable, and clear to stakeholders. Nonetheless, findings also suggest that having such standards in place is not, by itself, sufficient to guarantee high-quality reports; their effectiveness depends on adequate comprehension and consistent application by personnel, particularly when preparing the Notes to the Financial Statements (CaLK), a process still done manually and thus prone to inconsistency.

This finding echoes the position taken by Nordiawan and Hertianti (2010), who maintained that steady application of Government Accounting Standards enhances the quality of financial information in public sector organizations, and is further supported by work from Parinding, Sari, and Dasila (2023) as well as Pasolo, Ameliana, and Kadek (2023). It diverges, however, from Feni, Muhammad, and Choirul (2023), who found no significant relationship under different research conditions.

In the UPT setting, the positive effect of Government Accounting Standards is best understood alongside SAKTI's centralized design: because the system already enforces most formal SAP requirements at the point of

transaction entry, the remaining variation in report quality tends to concentrate in manually prepared components such as the Notes to the Financial Statements, where individual understanding of SAP still plays a decisive role. This implies that standard-setting alone offers diminishing returns unless paired with targeted guidance on the specific reporting elements that fall outside automated system controls.

The Effect of the Government Internal Control System on the Quality of Government Financial Reports

The Government Internal Control System also demonstrated a positive and statistically significant effect on Government Financial Report Quality, although with the smallest coefficient among the three significant predictors ($\beta = 0.223$; $p = 0.035$). Within an Agency Theory framework, internal control functions as the principal's primary safeguard against information asymmetry, providing structured assurance that agents record and report public resources accurately. The five elements mandated under Government Regulation Number 60 of 2008 control environment, risk assessment, control activities, information and communication, and monitoring collectively reduce the likelihood of undetected errors before they reach the final report.

This finding is consistent with international evidence linking stronger internal control practices to higher-quality public sector financial reporting (Anto & Yusran, 2023; Anuruddha, 2021), and with earlier Indonesian findings by Putra, Kusuma, and Dewi (2021). It diverges, however, from Philadelphia, Suryaningsum, and Sriyono (2020), who found internal control to be non-significant in a local government setting with more heterogeneous administrative structures.

Within the UPT context, the comparatively modest coefficient may reflect the fact that several control elements particularly transaction-level control activities are already embedded in SAKTI's automated workflows, leaving monitoring and risk assessment (which still depend on managerial judgment and are harder to standardize across 51 units) as the components most responsible for the remaining variation in report quality. This suggests that strengthening the monitoring and risk assessment elements specifically, rather than the control system as a whole, may offer the most cost-effective path to improving report quality going forward.

The Effect of Information Technology Utilization on the Quality of Government Financial Reports

Contrary to expectations, Information Technology Utilization did not demonstrate a statistically meaningful effect on Government Financial Report Quality and instead produced a negative coefficient ($\beta = -0.170$; $p = 0.076$). This result diverges from what the Technology Acceptance Model (TAM) would predict, since that framework attributes technology's effectiveness to perceived ease of use, perceived usefulness, and user proficiency rather than mere system availability. Although SAKTI, as implemented in Health Quarantine Technical Implementation Units, can generate core financial statements such as the Balance Sheet, Operational Report, and Statement of Changes in Equity, it has not yet been equipped to produce the Notes to the Financial Statements (CaLK) in an integrated fashion. As a result, staff are still required to manually transfer figures generated by the system, which increases both workload and the likelihood of errors.

This situation points to a technology paradox: a system lacking full integration and unsupported by adequate user skill can become a source of inefficiency rather than improvement, ultimately undermining report quality. The finding aligns with Agustina and Wardany (2022), who similarly observed that Information Technology Utilization loses its significance when users lack sufficient competence. It contrasts, though, with Putra, Kusuma, and Dewi (2021), who documented a significant effect when technology was applied optimally, as well as with Hadis et al. (2022) and Fitriana, Widarno, and Harimurti (2019), both of whom identified positive effects within local government settings featuring varying degrees of system integration. This contrasts with Almashaqbeh, Alawneh, and Alsheyyab (2021), who found accounting information systems to significantly enhance financial reporting quality in Jordanian public institutions a divergence likely attributable to SAKTI's incomplete integration for manually prepared components such as the CaLK.

The Simultaneous Effect of All Variables on the Quality of Government Financial Reports

F-test outcomes confirm that Human Resource Competence, Government Accounting Standards, the Government Internal Control System, and Information Technology Utilization together produce a statistically significant

effect on Government Financial Report Quality, with the model accounting for 71.3% of the variance in the dependent variable ($R^2 = 0.713$). This confirms that enhancing government financial report quality cannot rely on addressing a single factor in isolation; rather, it calls for coordinated efforts to strengthen staff competence, ensure regulatory compliance, maintain effective internal controls, and make optimal use of information technology. The unexplained 28.7% of variance suggests other elements outside this model such as leadership style, organizational culture, or organizational commitment may also shape Government Financial Report Quality within central government vertical agencies.

4. Conclusion

Drawing on multiple linear regression analysis applied to data from 51 Health Quarantine Technical Implementation Units under the Ministry of Health, this study concludes that Human Resource Competence, Government Accounting Standards, and the Government Internal Control System each contribute positively and significantly to Government Financial Report Quality, with Human Resource Competence standing out as the most influential factor. Information Technology Utilization, however, showed no significant effect and instead carried a negative coefficient, reflecting a technology paradox rooted in financial applications that remain incompletely integrated, especially concerning preparation of the Notes to the Financial Statements. Taken together, these four variables produce a statistically significant combined effect on Government Financial Report Quality, with the model explaining 71.3% of the variance in the outcome variable. These empirical patterns should, however, be interpreted as specific to vertical central government agencies operating under a standardized accounting platform, and are not automatically generalizable to local governments or to institutions with different organizational and system characteristics. Several limitations should also be acknowledged: organizational characteristics still varied somewhat across the Technical Implementation Units despite their shared managerial structure, and information technology implementation had not yet been fully integrated at the time data were gathered, meaning respondents' perceptions of Information Technology Utilization may not fully capture the system's eventual capabilities once integration is complete. The cross-sectional design of the study further means that the findings reflect a

single point in time and cannot capture how these relationships may evolve as SAKTI integration progresses.

Based on these findings, strengthening government financial report quality requires simultaneous attention to human resource development, regulatory adherence, internal control mechanisms, and information technology, rather than a piecemeal focus on any single element; this recommendation applies specifically to institutions with characteristics similar to the Health Quarantine Technical Implementing Units studied here. For the Ministry of Health and its Health Quarantine Technical Implementation Units, sustaining current strengths in Human Resource Competence, Government Accounting Standards, and the Government Internal Control System through ongoing monitoring and periodic assessment is advisable, alongside accelerating development of financial application systems capable of producing fully integrated reports—including the Notes to the Financial Statements—thereby removing the need for manual data transfer. Future researchers, given that 28.7% of the variance in Government Financial Report Quality remains unaccounted for by the current model, are encouraged to incorporate additional variables such as leadership, organizational culture, organizational commitment, the effectiveness of digital financial management systems, or the depth of internal control implementation, and to extend the scope of study through comparative analysis across other central government vertical agencies in order to generate more comprehensive and broadly generalizable findings.

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