

An Implementation Of Information Technology Towards Improving Human Resource Management Control On The Quality Of Financial Reports Of Radio Republic Indonesia Medan

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Article Info

Keywords:

new method,
resource management,
information technology.

ABSTRACT

This study aims to analysed the impact of information technology implementation on enhancing human resource management control and its influence on the quality of financial reports at Radio Republik Indonesia (RRI) Medan. The application of information technology is expected to improve efficiency and accuracy in data management, including financial and human resource data. The research adopts a quantitative approach by collecting data through surveys and interviews with staff and management at RRI Medan. The results indicate that effective use of information technology contributes positively to management control, leading to improvements in the quality of financial reporting. Therefore, the implementation of information technology can serve as a solution to enhance transparency and accuracy in financial reporting within the public sector.

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INTRODCUTION

The development of a company can be seen from the professionalism system of a company, especially in terms of management to increase the productivity of business activities. With the role of management in a company, it is very important for decision makers in reports, especially financial reports, financial reports are a form of final record in a performance process related to finance during a certain period for users of financial reports, according to Firmansyah, (2020) financial reports must present all information related to finance that will later be needed by users, and the information presented must be of high quality and can be used as a basis for evaluation for financial auditors. Financial reports are very important for companies, as a benchmark in a company. Good and correct governance in financial reports is very important in maintaining a company. In order to realize a good governance system in a company, both in the financial process and the presentation of financial reports and accountability to external parties, Human Resources (HR) are needed who understand and are competent in financial reports, the thing that needs to be considered is that the basic

competency of financial reports is Human Resources (HR), with the absence of the ability of Human Resources (HR) in understanding and applying knowledge about accounting will have a negative impact on a company which results in errors in the financial reports made and can even result in non-compliance of financial reports with the accounting standards that have been set, with an increase in Human Resources (HR) it is hoped that they will be able to implement a financial accounting system, especially in the field of accounting, to be able to carry out accounting tasks properly

In addition to Human Resources, the Internal Control System also has a very large influence on the development of a business in recording financial reports, according to Muliani (2011) in Firmansyah (2020) said that the Internal Control System is an integral process based on actions or activities that will be carried out by the executive management and its staff to be able to provide adequate assurance and confidence in achieving an organizational goal in the financial report, with the Internal Control System it is hoped that it can create conditions supervision of the entire organization or company, so that later it can detect and minimize some of the possibilities of fraudulent acts that are detrimental to the company. To convince shareholders about the accuracy of the financial reports made by the company, an Internal Control System is needed.

The last thing that affects the quality of the company's financial reports is the existence of information technology, with the rapid development of technology it can create very big opportunities for parties who will access and manage financial reports accurately. This study aims to determine the effect of Human Resources (HR) competence, Internal Control Systems and Information Technology on the quality of the financial reports of Radio Republik Indonesia (RRI) Medan, so that with this research it can be a benchmark for companies in improving the quality of financial reports, Based on the expectations and objectives in the background of the problem, the researcher wants to research human resources, internal control systems and information technology on the financial reports of RRI Medan.

Literature Review

Stewardship Theory

This theory is a theory proposed by Donaldson and Davis, this theory describes a situation where managers are not motivated by an individual goal but rather directed towards the main target results for the benefit of the organization. So this theory has a sociological and psychological basis that will be designed for executives as stewards to be motivated to take actions in accordance with the wishes of the principal, besides this behavior will also not leave the organization because the steward tries to achieve the goals of the organization (Zamrana in Riyadi and Agung, 2014:468). This theory is used for researchers who will test situations where executives in a company provide services to the motivation to act in a good way to their principals.

This theory can assume a strong relationship between satisfaction and the success of an organization. In this case, the company maximizes the utility of the management group and the principal. Stewardship theory can be the basis for a study that can later explain that

the community as the principal who entrusts the company as a steward to manage the success of the organization. In this case, Human Resources (HR) will prioritize the interests of the organization by maximizing a competency to complete tasks and some of its functions to achieve goals. In addition, Human Resources (HR) are expected to act in the best way by optimizing the internal control system to improve Human Resources competency and utilizing information technology.

Theory of Information Usefulness

This theory is used for management of the implementation of an accounting standard related to the interests of information disclosure to describe performance in the form of reporting. This information is said to be relevant if the information presented is reasonable and logical if it will later be linked to decisions according to Hardiyansyah (2016), the theory of information usefulness is a theory that can explain that in order to achieve good quality financial reports, it is necessary to utilize good and adequate technology. With the utilization of this technology, it is hoped that it can later achieve the primary quality content of the theory of information usefulness.

Definition of Human Resources (HR) Competence

Human Resources (HR) are someone who is very important in carrying out an activity, both individually and in groups, in achieving common interests or goals. According to Hardiyansah (2016:27), the success of an organization or company in achieving a goal is largely determined by the quality and capabilities of the Human Resources (HR) in it, in an organization of a company HR plays a very important role in increasing the ability to provide the best service so that the organization has a superior reputation in its performance. Therefore, HR Competence in every organization or company becomes an important thing for every leader, manager and other staff.

Information Technology

The development of Information Technology is not only used by public sector organizations but can also be used for private organizations or companies, Information Technology is a tool that will be used to collect data in the form of very effective information without having to go directly to the field, the company is expected to optimize the use of technology in the use of financial information,

In this case the relationship with the Accounting Information System, computers are expected to be able to improve system capabilities, when computers and several components related to Information Technology can be integrated into the accounting information system.

Quality of financial reports

Financial reports are the final result of an accounting process of financial transactions. According to Wati et al (2014), financial reports are a tool that can be accounted for regarding management's financial performance. The various characteristics of financial reports are as follows:

1. Reliable

In financial reports, the information contained therein is free from errors, and presents

factual and honest information that can be verified and neutral.

2. Honest presentation

The information contained therein is in the form of data that can be accounted for.

3. Verifiable

The information presented in the financial reports can be tested for accuracy and tested several times.

4. Neutrality

Financial reports that contain information do not favor the needs of certain parties.

5. Relevant

Financial reports are said to be relevant if the information contained therein influences user decisions and helps them evaluate events that occurred in the past or present, and can predict the future and can correct past evaluation results, information is said to be relevant if it has benefits in feedback, has predictive benefits, is timely, and complete

6. Comparable

The information contained in the financial report is expected to be compared with the previous period and can be compared with events or transactions within a company.

7. Understandable

The information contained in the financial report must be easy to understand and not exaggerate any information that exists.

METHOD

The type of research used is quantitative research. According to Monica (2020), quantitative research is research that emphasizes more on data in the form of (numbers) processed using statistical methods. While associative research is a causal relationship, (Kalumata, 2016). This research was conducted at the Radio Republik Indonesia (RRI) Company in Medan City, located at JL.Jend.Gatot Subroto No. 214 Medan.

The research variables include what variables will be studied. This study uses 3 (three) independent variables, namely: the first independent variable is Human Resources (HR) competence (X1), the second independent variable is the Internal Control System (SPI) (X2) and the third independent variable is Information Technology, and 1 (one) dependent variable is financial reports (Y). Operational definition is an indication of how a variable is measured operationally in the field. The operational definition should come from the theoretical concept and the combined definition of the two in the field.

The questionnaire in this study uses an ordinal scale, this scale measures attitudes, perceptions and opinions, a person on a phenomenon, (Sugiyono, 2013). With the Likert scale, the variables in this study can be measured and described by dimensions, sub-variables, then the sub-variables are described into indicators that can later be measured. And in the end, these measurable indicators can be used as a starting point for creating instrument items that can be in the form of questions or statements that must be answered by respondents.

Population is a generalization area that consists of objects or subjects that have certain qualities and characteristics determined by researchers which will later be studied and conclusions drawn (Russiadi, et al 2013). In the above understanding, the population can be concluded that the population is the sum of all samples that will be used. In this study, the population used was all employees or employees of the Republic of Indonesia Radio Company (RRI) Medan City, The sample is part of the population taken as a data source and can represent the entire population. The technique used in this sampling is using the perposive sampling technique, namely the technique of determining the sample with certain considerations and can provide the information needed by the researcher. The criteria for selecting this sample are as follows:

1. Human Resources Sub-Division
2. Finance Sub-Division
3. Technology and new media sector
4. News sector

RESULT

Description of Respondent Characteristics

This distributed questionnaire was given to the RRI Medan company, totaling 45 people in the Empirical Study using a likert summatedrating scale. From the questionnaire that has been filled out by the respondents, respondent identity data is obtained. Presentation of data regarding respondent identity to provide an overview of, Human Resources, Internal Control Systems and Information Technology on the Quality of Financial Reports.

Table 1. ordinal scale

Answer Question	Weight
Strongly Agree	5
Agree	4
Neutral	3
Disagree	2
Strongly Disagree	1

Respondent Identity / Respondent Characteristics

Age is closely related to the quality of Human Resources with individual behavior at the workplace usually as a picture of knowledge and experience as well as individual responsibility. The gender, education, and classification of respondents can be seen in the following table:

Table 2. Type Gender

Gender	Total
Woman	15
Man	30
Total Responden	45

Table 3. Educated

Level Educated	Total
SMA	34
D3	~
S1	11
S2	~
Total Responden	45

Table 4. Classification of RRI Medan Respondents

Field	Total responden
Administration Division	18
News Division	12
Technology Division	15

Description of Research Variables

In this study, several stages will be carried out to manage the data. In this study, the data used is primary data, namely data taken directly from several observations and observations at the RRI Medan company, the variables studied in the company are using 3 independent variables, the first is Human Resources, the second independent variable is Internal Control System, the last independent variable is Information Technology and one dependent variable is the Quality of Financial Reports. Data collection was carried out from October 1, 2021 to November 1, 2021. The distribution of questionnaires was carried out by directly distributing questionnaires to RRI Medan employees who were the research samples through questionnaires. The sample in this study was 45 respondents. The questionnaires distributed were 23 questionnaires and the number returned was 45 questionnaires or 100%, the questionnaires that could be processed were 45 questionnaires or 100%. The sample in this study was 45, as follows.

Table 5. Description of Research Sample

No	Name	Position	Nip
1	Dra. ERMELINAWATI RAMBE	Head of HR Sub- Section	19640528 1999103 2 002
2	SUYETNO, S.Sos	Head of Finance Sub- Section	19640814 199003 1 001
3	Dra. AINUN KAMARIA	HR Data Manager	19670829 198603 2 002
4	Dra. NETTY YUSHERLINA	HR Sub-Section Staff	19690419 199803 2 002
5	SUSRIATI	HR Sub-Section Staff	19680501 199102 2 001
6	WARTATI SARIBUATI S.Sos	HR Sub-Section Staff	19700421 199603 2 001

Validity Test

Data validity test is conducted to determine the feasibility of the questions (questionnaires) presented to respondents in this study using bivariate correlation between

each indicator score and the total score. The results can be seen by looking at the Cronbach's Alpha output in the Correlated Item - Total Correlation column. The test is conducted using a significance level of 5% or 0.05 with test criteria proven by calculations if the calculated R value $< R$ table then the question item is said to be invalid, while if the calculated R value $> R$ table then the question item can be said to be valid. The data in the table that has been summarized in the frequency table below shows how much frequency answers questions about the Human Resources variable:

Table 6. Human Resources Data Validity Test
Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
X1.1	48.24	39.189	.741	.770
X1.2	48.42	35.204	.734	.743
X1.3	48.27	39.245	.735	.771
X1.4	48.24	37.643	.757	.758
X1.5	48.29	38.937	.599	.773
X1.6	48.44	35.843	.802	.743
TOTAL				
Human resource	26.36	11.143	1.000	.856

Table 7. Result Calculated

	NorCalculated	r table	Information	Result
1	0.741	0.300	r hitung $>$ rtabel	Valid
2	0.734	0.300	r hitung $>$ rtabel	Valid
3	0.735	0.300	r hitung $>$ rtabel	Valid
4	0.757	0.300	r hitung $>$ rtabel	Valid
5	0.599	0.300	r hitung $>$ rtabel	Valid
6	0.802	0.300	r hitung $>$ rtabel	Valid
7	1.000	0.300	r hitung $>$ rtabel	Valid

Based on table 6, it shows that the calculated r value is greater than the r table value for each statement in each variable, which is 0.300 in the r table, so it can be concluded that the statements regarding human resources in each variable are declared valid and can be used as research data.

The Influence of Human Resources on the Quality of Financial Reports.

The first hypothesis states that human resources have an effect on the quality of financial reports. This is indicated by the results of the analysis of human resource variables in this study which have a value of 3.819 in the t-test on the human resource variable, which is greater than the t-table value of 1.679 and the significant value of the human resource variable is 0.000, which means it is smaller than 0.05. This shows that the human

resource structure variable has a positive and significant effect on the quality of RRI Medan's financial reports. So it can be concluded that This shows that human resources have a significant positive effect on the quality of financial reports. The results of this study also support previous research conducted by Zuliarti (2012) which shows that the quality of human resources has a positive effect on the reliability of financial reporting. This is not in accordance with the Stewardship Theory, namely Human Resources (HR) which prioritizes the interests of the target organization to complete its tasks and several functions, rather than being motivated to have quality human resources in taking actions in accordance with the wishes of the principal. So it states that H1 is accepted and has a positive and significant effect on the quality of RRI Medan's financial reports.

The Influence of Internal Control System on the Quality of Financial Reports

The second hypothesis states that the internal control system has a negative effect on the quality of financial reports. This is indicated by the results of the analysis of the internal control system variables in this study which have a value. In the table, it can be seen that the value of the t-test on the internal control system variable is -1.543 where this value is smaller than the t-table value of 1.675 and the significant value of the internal control system variable is 0.131 which means it is greater than 0.05. This shows that the internal control system variable does not have a significant effect on the quality of financial reports. So it can be concluded that H2 is rejected, which means that the internal control system does not have a positive and significant effect on the quality of financial reports, this is in accordance with the Stewardship Theory, namely about situations where managers are not motivated by an individual goal but are more directed at the main target results for the benefit of the organization. The results of this study are not in line with Firmansyah's research (2020) which concluded that from the results of this study, there is a significant influence between the Internal Control System variable (X) on the West Java Province Regional Financial and Asset Management Agency (Y), this is in contrast to the results of this study, namely that the Internal Control System at RRI Medan does not have a significant effect on the quality of financial reports, however, the results of this study are in line with Amel's research, (2017) namely that HR Competence has an effect on the quality of financial reports.

The Influence of Human Resources, Internal Control Systems and Information Technology on the Quality of Financial Reports

The results of this study support the fourth hypothesis which states that human resources, internal control systems and information technology have an impact on the quality of financial reports. Based on table 4.14, it can be seen that in this study the F count value is 16.983 while F table is 2.44 and the significant value is 0.000 while alpha is 0.05. Thus it can be concluded that F count is $13.476 > F \text{ table } 2.68$ or significant $0.000 < \alpha$ value of 0.05. So this means that H4 is accepted which means that simultaneously human resources, internal control systems and information technology have a positive and significant effect on the quality of financial reports. This research is in line with Firmansyah's research (2020), namely: The results of the Internal Control System at the West Java

Province Regional Financial and Asset Management Agency are classified as good because the percentage of respondents is very high, so it can be concluded that the Internal Control System is good and in accordance with existing procedures. 2. The results of the Quality of Financial Reports at the Financial Management Agency and Regional Assets of West Java Province are classified as good because the percentage of respondents is very influential, so it can be concluded that the Quality of Financial Reports is good. 3. Internal Control System on the Quality of Financial Reports where the percentage as the influence of the independent variable (Internal Control System) on the dependent variable (Quality of Financial Reports) can be concluded that the participation of the internal control system has a positive effect on quality. meaning that if the internal control system is good, the quality of the financial report will also be good.

CONCLUSION

The conclusions that can be drawn based on the discussion on the Influence of human resources, internal control systems and information technology on the quality of RRI Medan's financial reports are: Human Resources have a positive and significant influence on the quality of RRI Medan's financial reports. The internal control system does not have a significant influence on the quality of financial reports. Information technology has a positive but insignificant influence on the quality of financial reports. This study states that human resources, internal control systems and information technology have a simultaneous influence on the quality of financial reports so that the company provides a special internal control system for the RRI Medan company

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