

## DETERMINANTS OF THE QUALITY OF FINANCIAL REPORTS OF BLUD COMMUNITY HEALTH CENTERS IN PEKANBARU CITY



**Raudhatul Jannah AR<sup>1</sup>**  
Universitas Muhammadiyah Riau, Riau, Indonesia  
[Raudhatuljannah181002@gmail.com](mailto:Raudhatuljannah181002@gmail.com)

**R. Septian Armel<sup>2\*</sup>**  
Universitas Muhammadiyah Riau, Riau, Indonesia  
[septianarmel@umri.ac.id](mailto:septianarmel@umri.ac.id)

**Wira Ramashar<sup>3</sup>**  
Universitas Muhammadiyah Riau, Riau, Indonesia  
[wiraramashar@umri.ac.id](mailto:wiraramashar@umri.ac.id)

**Mentari Dwi Aristi<sup>4</sup>**  
Universitas Muhammadiyah Riau, Riau, Indonesia  
[mentaridwi@umri.ac.id](mailto:mentaridwi@umri.ac.id)

### Abstract

The Public Health Center (BLUD) must prepare two types of financial reports: one as an accounting entity to be consolidated with the Health Office, and the other as a reporting entity to be audited by an external auditor. Therefore, the Public Health Center (BLUD) prepares two reports: one for consolidation, which is prepared following Government Accounting Standards (SAP), while the other for the reporting entity, which is prepared in accordance with Financial Accounting Standards (SAK). The objective of this study is to examine the relationship between professionalism, organizational culture, utilization of information technology, and the role of the inspectorate on the quality of financial reports at BLUD Puskesmas in Pekanbaru City. Quantitative research, samples using purposive sampling techniques, and data collection methods by distributing questionnaires via Google Form and sending them directly to each BLUD Health Center. The results of this study indicate that professionalism, organizational culture, and the role of the inspectorate are the three main factors in achieving good quality financial reports, while the use of information technology is not able to be a factor that can support the good quality of the BLUD Puskesmas financial reports in Pekanbaru City.

**Keywords:** Public Service Agency, Quality of Financial Reports

## INTRODUCTION

Law Number 1 of 2004 concerning State Treasury is one of the laws established within the framework of the Indonesian government's financial reforms. Articles 68 and 69 of the law address the financial management of Public Service Agencies (BLU). BLUs were established to improve public services in order to advance public welfare and improve the nation's quality of life. BLUs are part of the central government, while Regional Public Service Agencies (BLUD) are part of the regional government. Improvements in the quality of public services will be most evident in healthcare services such as Community Health Centers (Puskesmas). Currently, Puskesmas are required to be the first choice for the public, as they require adequate facilities that can meet their health needs. Therefore, this improvement in services will impact the governance pattern of Puskesmas. Puskesmas are given flexibility to support quality services. Therefore, the government has created a policy on the Financial Management Pattern of Regional Public Service Agencies (PPK-BLUD).

BLUD has special features in presenting financial reports. Suyono (2016) revealed that in addition to being an accounting entity as a government work unit, the BLUD Puskesmas must prepare two types of financial reports: one as an accounting entity to be consolidated at the Health Office and the other as a reporting entity to be audited by an external auditor. Therefore, the BLUD Puskesmas prepares two reports for consolidation, prepared in accordance with Government Accounting Standards (SAP), while the financial report as a reporting entity is prepared in accordance with Financial Accounting Standards (SAK). This is regulated in Government Regulation Number 24 of 2005 and Minister of Home Affairs Regulation Number 61 of 2007.

There are still problems in the preparation of financial reports carried out by Community Health Centers. The Pekanbaru City Government has 20 Community Health Centers under the coordination of the Health Office, based on the results of the Audit Board of the Republic of Indonesia (BPK) audit in the last 4 years from 2016 to 2019 always received an Unqualified Opinion (WTP) from the Riau Representative of the BPK, however in 2016 the BPK found a number of findings. There were 10 findings from the results of the audit of the internal control system. Some of these findings include the disorderly financial management of the Community Health Center Public Service Agency (BLUD), and also the failure to prepare adequate financial reports.

The quality of financial reports can be influenced by several factors, one of which is human resource competence, as seen in terms of professionalism. According to Forgarty (2014), someone who is professional will work diligently and responsibly, which ultimately results in quality financial reports. The influence of professionalism on financial report quality has been extensively studied by previous researchers, but the results have been inconsistent. Grace (2017); Basar (2018); and Kusuma (2012), proved that professionalism influences the quality of financial reports. In contrast to these findings, Akhmad (2014); Inapty & Martiningsih (2016); and Suyono (2016) stated that the professionalism of government officials has no impact on the quality of financial reports. This occurs because the human resources in the accounting field are not yet competent in their work, which can result in errors in financial reports and reports that do not comply with government-set standards (Zinah et al, 2024).

Apart from the professionalism factor of human resource competency, organizational culture also plays an important role in determining the direction of how each member of the

organization behaves. Fanani (2016) states that organizational culture is related to the subjective aspects of a person in understanding what happens in the organization. Research Oktaviyanti et al. (2017) proves that organizational culture influences the quality of financial reports. This is based on the ability of all staff in an organization to implement the planned values and goals. Different results are shown by Rotberg (2017) which states that organizational culture does not influence the quality of financial reports.

An accounting entity such as a community health center also has complex transactions and large volumes. To ensure high-quality financial reports for the community health center, a financial management system supported by information technology is required to accelerate transaction data processing and the presentation of financial reports (Pulungan, 2013). Nuryanto & Afiah (2013); Wastika (2013); Setiawati & Sari (2014); And Suyono (2016) has proven that the use of information technology has an impact on the quality of financial reports. In contrast to the results of this study, research Desmiyawati (2014); Wahyudi (2017); Nurlis & Yadiati (2017); and Wahyuningsih (2018) concluded that the use of information technology does not affect the quality of local government financial reports.

Furthermore, support from the audit team is also a determining factor in whether the financial report can be categorized as high-quality. Community Health Centers, as BLUD UPTD (State-Owned Enterprises) under the supervision of the Health Service, are required to be audited by the Regional Government's internal auditor, the Regional Inspectorate. Yuliarta (2013) stated that the role of internal audit must be able to assure that all accounting and financial reporting processes have been carried out following accounting rules and standards to produce high-quality financial reports. The influence of the inspectorate's role on the quality of financial reports has been proven by research Haliah (2013); Syamsuar (2013); Arfan et al (2016); Agung & Winarningsih (2016); Lina (2016); Eda et al, (2016); Widianingsih (2016). Contrary to the research results above, Wahyudi (2017) and Wahyuningsih (2018) found that the role of the inspectorate did not affect the quality of local government financial reports.

The purpose of this study is to examine the relationship between professionalism, organizational culture, the use of information technology, and the role of the inspectorate on the quality of financial reports at Public Health Center-owned Public Service Agency (BLUD) in Pekanbaru City. It is hoped that the results of this study will provide input for policymaking related to the administration of BLUDs and their financial reports.

## **LITERATURE REVIEW**

### **Institutional Theory**

Institutional theory explains that the pressures of the institutional environment that organizations experience lead to institutionalization. Important ideas and concepts are collectively accepted and then institutionalized as the organization's way of thinking. Meyer et al. (1991), in Kisaku (2017) reveal that organizations are under pressure from various social forces to complete and align a structure, compromise various interests, and build operational structures to achieve organizational goals. The form of an organization is determined by legitimacy, effectiveness, and rationality within society or government.

### **Agency Theory**

Agency theory, proposed by Jensen and Meckling (1976), explains the agency relationship as a collection of contracts between a principal and an agent that manages the use and control of those resources. This agency relationship results in two problems: (a) information asymmetry, and (b) conflicts of interest resulting from divergent goals. The basic assumption of agency theory is that each individual strives to maximize their own interests. The agency perspective in public sector entities is generally associated with regional financial management.

### **Technology Acceptance Model - TAM**

In 1989, Davis et al. proposed the technology acceptance model (TAM) to explain and predict user acceptance of computer technology. Essentially, if an information system can help people perform their jobs better, it is considered useful. However, if an information system is easy to use, it is considered user-friendly. Most behavioral factors in TAM focus on describing user behavior in accepting or rejecting new technology. In relation to financial quality, TAM provides the basis for the argument that actual usage will improve organizational performance, in particular, higher-quality financial reports.

### **Quality of Financial Reports**

The accounting information contained in regional government financial reports must meet several qualitative characteristics as required by Government Regulation Number 71 of 2010 concerning Government Accounting Standards. The characteristics of government financial reports that meet these qualities are:

- a. Relevant  
Financial reports can be said to be relevant if the information contained in them can influence users' decisions by helping them evaluate past or present events, and predict the future, as well as confirming or correcting the results of their past evaluations.
- b. Reliable  
Information in financial statements is free from misleading statements and material errors, presents all facts truthfully, and is verifiable. Reliable information meets the characteristics of honest presentation, verifiability, and neutrality.
- c. Comparable  
Financial statements should be comparable to previous periods or to the financial statements of other reporting entities in general to identify trends in financial position and performance. This makes the information contained in the financial statements more useful.
- d. Understandable  
The information presented in financial reports can be understood by users and is expressed in a form and terms that are adapted to the users' understanding.

### **Professionalism**

According to Arens (2020), professionalism is a responsibility imposed on an individual that goes beyond simply fulfilling the responsibilities assigned to them and beyond simply complying with laws and societal regulations. Professionalism can be reflected in five aspects: devotion to the profession, social obligations, independence, confidence in the profession, and relationships with fellow professionals (Rosnidah, 2020).

### **Organizational Culture**

According to Yuliani (2018), Organizational culture is a system of shared meanings and beliefs held by members of an organization that largely determines how they act. This culture has shared perceptions held by members of the organization. Organizational culture is the norms, values, assumptions, beliefs, and habits that are applied in an organization and accepted by all members of the organization as guidelines in carrying out all activities (Widiyarta et al., 2017) The higher the ethical culture of an organization, the greater the impact on fraud prevention.

### **Information Technology**

The process of presenting financial reports requires the management of financial transaction data, which can minimize errors when recapitulating transaction data from journal entries to financial reports (Setyowati et al., 2016). The use of information technology to increase flexibility minimizes the time required to prepare financial reports and facilitates entities in financial reporting.

### **Role of the Inspectorate**

The Inspectorate, as the internal supervisory apparatus of the regional government, is responsible to the Mayor. Government Regulation No. 41 of 2007 concerning regional apparatus explains that the Inspectorate is a supervisory element of the implementation of regional government, tasked with supervising the implementation of government affairs in the Regency/City area, implementing guidance on the implementation of village government, and implementing village government affairs. The Inspectorate is led by an inspector who, in carrying out his duties, is directly responsible to the Regent/Mayor.

### **Hypothesis Development**

#### **The Influence of Professionalism on the Quality of Financial Reports**

According to Gusfiardi et al. (2019), Professionalism is a person's attitude and behavior in carrying out their profession with sincerity and responsibility while maintaining their public image. The relationship between professionalism and the quality of financial reports is based on agency theory. This is because maintaining a good relationship between agent and principal requires high-quality financial reports to minimize information asymmetry. Therefore, someone with high professionalism will be able to produce high-quality financial reports. This statement is supported by research results. Grace (2017); Basar (2018); and Kusuma (2012).

**H1:** Professionalism influences the quality of financial reports

#### **The Influence of Organizational Culture on the Quality of Financial Reports**

Employees who embrace the organizational culture of their workplace are expected to positively influence the organization. This will, in turn, improve company performance, including the quality of financial reports. (Marlina et al., 2020). Institutionalization theory explains that institutions become the rules of the game, norms, and prohibitions that govern human behavior within an organization. Each organization has its own culture that must be adhered to by all members or employees. It can be concluded that the stronger the organizational culture possessed by employees, the better the quality of the resulting financial reports. This statement is supported by research. (Oktavianti et al., 2017).

**H2:** Organizational Culture Influences the Quality of Financial Reports

## **The Impact of Information Technology Utilization on the Quality of Financial Reports**

Indrawan et al. (2017) stated that information technology in an organization cannot simply be managed by the IT department, but must be governed professionally. In TAM, perceived ease of use and perceived usefulness are factors that determine the success of information technology. Therefore, the greater and better the utilization of information technology, the better the quality of financial reports will be. This is supported by research. Nuryanto & Afiah (2013); Wastika (2013); Setiawati & Sari (2014); And Suyono (2016).

**H3:** The use of information technology has an impact on the quality of financial reports

## **The Influence of the Inspectorate's Role on the Quality of Financial Reports**

The Inspectorate is tasked with ensuring that financial reports are free from suspected material misstatements, which will then be audited by the Supreme Audit Agency (BPK). Inspectorate officials must be honest, independent, and open to any findings and promptly provide recommendations for improvements to enhance the quality of Regional Government Financial Reports. Agency theory explains that the implementation of oversight can reduce agency costs and asymmetric information while contributing to preventing opportunistic behavior. Therefore, the better the inspectorate's role as an internal audit, the better the quality of the resulting financial reports. This statement is supported by research conducted by Haliah (2013); Syamsuar (2013); Arfan et al (2016); Agung & Winarningsih (2016); Lina (2016); Eda et al (2016); Widianingsih (2016).

**H4:** The role of the Inspectorate influences the quality of financial reports

## **RESEARCH METHOD**

This study uses quantitative research, namely research to test the theory by examining the influence of independent variables on the dependent variable (Berete, 2011). While the research location is the BLUD Puskesmas in Pekanbaru City. The population in this study is all employees in the BLUD Puskesmas in Pekanbaru City. The sample determination in this study uses a purposive sampling technique, namely, the entire population is used as a research sample. The research respondents were leaders, financial officers, and technical officers within the BLUD Puskesmas environment, totaling 63 respondents.

This study uses primary data, namely data obtained directly from primary sources. The data were obtained by distributing questionnaires directly to each research respondent, namely, leaders, financial officers, and technical officers. Due to limited access to direct interviews, the researcher distributed questionnaires via Google Forms and sent them directly to each BLUD Community Health Center (Puskesmas) that was the subject of the study.

## **RESULTS AND DISCUSSION**

### **Quantitative Test Results Using IBM SPSS Statistics 25**

This research is quantitative; the data obtained comes from questionnaires that have been distributed and analyzed using IBM SPSS Statistics 25. This research aims to determine the influence of professionalism, organizational culture, utilization of information technology, and the role of the inspectorate on the quality of financial reports.

### Descriptive Statistical Test Results

The descriptive analysis results in this study include the minimum, maximum, average, and standard deviation values for each variable. Based on 21 Public Health Centers (BLUD) in Pekanbaru City and three respondents from each BLUD, the descriptive results for the variables can be seen in Table 1 below:

**Table 1.**  
**Descriptive Statistical Test Results**  
**Descriptive Statistics**

	N	Minimum	Maximum	Mean	Standard Deviation
Total X1	63	45	74	61.18	7,484
Total X2	63	48	78	64.22	6,517
Total X3	63	42	65	54.50	5,525
Total X4	63	33	60	48.03	5,443
Total Y	63	41	54	47.82	3,417
Valid N (listwise)	63				

Source: Data processed by researchers (2023)

Table 1 depicts the total data of 63 respondents from 21 BLUD Puskesmas in Pekanbaru City. The study produced an average value of the professionalism variable (X1) of 61.18 with a standard deviation of 7.484, indicating a mean value higher than the standard deviation, meaning the data is well distributed. The organizational culture variable (X2) has a mean value of 64.22 with a standard deviation of 6.517, indicating a mean value higher than the standard deviation, meaning the data is well distributed. The information technology utilization variable (X3) has a mean value of 54.50 with a standard deviation of 5.525, indicating a mean value higher than the standard deviation, meaning the data is well distributed. The variable, the role of the inspectorate (X4), has a mean value of 48.03 with a standard deviation of 5.443, indicating a mean value higher than the standard deviation, meaning the data is well distributed.

### Data Quality Test

#### Data Validity Test Results

The validity test was carried out by comparing the calculated r value with the r table for the degree of freedom (df) = n - 2 with alpha 0.05; in this case, n is the number of samples. In this study, df = 63 - 2 = 61, so the r table was obtained for df (61) = 0.254.

**Table 2.**

Validity Test Results				
Variables	Item	r count	r table	Information
	X1.1	0.689	0.254	Valid
	X1.2	0.695	0.254	Valid
	X1.3	0.590	0.254	Valid
	X1.4	0.813	0.254	Valid
	X1.5	0.764	0.254	Valid
	X1.6	0.688	0.254	Valid
	X1.7	0.664	0.254	Valid

Professionalism	X1.8	0.700	0.254	Valid
	X1.9	0.744	0.254	Valid
	X1.10	0.703	0.254	Valid
	X1.11	0.605	0.254	Valid
	X1.12	0.752	0.254	Valid
	X1.13	0.684	0.254	Valid
	X1.14	0.823	0.254	Valid
	X1.15	0.700	0.254	Valid
Culture Organization	X2.1	0.584	0.254	Valid
	X2.2	0.698	0.254	Valid
	X2.3	0.562	0.254	Valid
	X2.4	0.616	0.254	Valid
	X2.5	0.645	0.254	Valid
	X2.6	0.715	0.254	Valid
	X2.7	0.626	0.254	Valid
	X2.8	0.692	0.254	Valid
	X2.9	0.624	0.254	Valid
	X2.10	0.733	0.254	Valid
	X2.11	0.724	0.254	Valid
	X2.12	0.688	0.254	Valid
	X2.13	0.592	0.254	Valid
	X2.14	0.755	0.254	Valid
	X2.15	0.725	0.254	Valid
	X2.16	0.644	0.254	Valid
Utilization Technology Information	X3.1	0.635	0.254	Valid
	X3.2	0.753	0.254	Valid
	X3.3	0.737	0.254	Valid
	X3.4	0.711	0.254	Valid
	X3.5	0.753	0.254	Valid
	X3.6	0.737	0.254	Valid
	X3.7	0.688	0.254	Valid
	X3.8	0.736	0.254	Valid
	X3.9	0.713	0.254	Valid
	X3.10	0.707	0.254	Valid
	X3.11	0.653	0.254	Valid
	X3.12	0.731	0.254	Valid
	X3.13	0.710	0.254	Valid
Role Inspectorate Regionx	X4.1	0.595	0.254	Valid
	X4.2	0.658	0.254	Valid
	X4.3	0.614	0.254	Valid
	X4.4	0.596	0.254	Valid
	X4.5	0.752	0.254	Valid
	X4.6	0.816	0.254	Valid
	X4.7	0.752	0.254	Valid
	X4.8	0.816	0.254	Valid

	X4.9	0.712	0.254	Valid
	X4.10	0.780	0.254	Valid
	X4.11	0.818	0.254	Valid
	X4.12	0.819	0.254	Valid
	Y1	0.577	0.254	Valid
	Y2	0.549	0.254	Valid
Quality	Y3	0.640	0.254	Valid
Report	Y4	0.578	0.254	Valid
Finance	Y5	0.637	0.254	Valid
	Y6	0.600	0.254	Valid
	Y7	0.696	0.254	Valid
	Y8	0.535	0.254	Valid
	Y9	0.619	0.254	Valid
	Y10	0.477	0.254	Valid
	Y11	0.639	0.254	Valid

Source: Data Processed by Researchers (2023)

### Data Reliability Test Results

Reliability testing is the level of stability of a measuring instrument in assessing a symptom or event. Reliability is essentially a tool for measuring a questionnaire, which is an indicator of a variable or construct. A questionnaire is considered reliable if a person's answers are consistent or stable over time (Ghozali, 2013). This test is conducted by calculating the Cronbach alpha value for each variable. A tool is considered reliable if the Cronbach alpha value is  $> 0.6$ .

**Table 3.**  
**Reliability Test Results**

Variables	Statement Items	Cronbach Alpha	Standard Value	Decision
Professionalism	15	0.928	0.6	Reliable
Organizational culture	16	0.915	0.6	Reliable
Utilization of Information Technology	13	0.919	0.6	Reliable
The Role of the Regional Inspectorate	12	0.920	0.6	Reliable
Quality of Financial Reports	11	0.816	0.6	Reliable

Source: Data processed by researchers (2023)

### Classical Assumption Test

#### Data Normality Test

This study will use the one-sample Kolmogorov-Smirnov test with a significance level of 0.05. Data are considered normal if the significance level is greater than 5% or 0.05.

**Table 4.**  
**Data Normality Test Results**  
**One-Sample Kolmogorov-Smirnov Test**

		Unstandardized Residual
N		63
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Standard Deviation	1.82865190
Most Extreme Differences	Absolute	.084
	Positive	.051
	Negative	-.084
Test Statistics		.084
Asymp. Sig. (2-tailed)		.200 <sup>c,d</sup>

- a. Test distribution is Normal.
- b. Calculated from data.
- c. Lilliefors Significance Correction.
- d. This is a lower bound of the true significance.

Source: Data processed by researchers (2023)

Data is said to be normally distributed if the Asymp. Sig. (2-tailed) value is greater than 5% or 0.05. From the table above, it is known that the Asymp. Sig. (2-tailed). The value is 0.200, which is greater than 0.05, so the data is normally distributed.

**Multicollinearity Test**

To detect the presence or absence of multicollinearity symptoms between independent variables, the Variance Inflation Factor (VIF) and Tolerance are used.

**Table 5.**  
**Multicollinearity Test Results**

Model	Coefficients <sup>a</sup>	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	76,341	2,852		26,764	.000		
	Total X1	.207	.056	.453	3,718	.000	.351	2,847
	Total X2	.115	.056	.219	2,066	.044	.462	2,166
	Total X3	.016	.058	.027	.283	.778	.590	1,696
	Total X4	.158	.066	.252	2,393	.020	.470	2.128

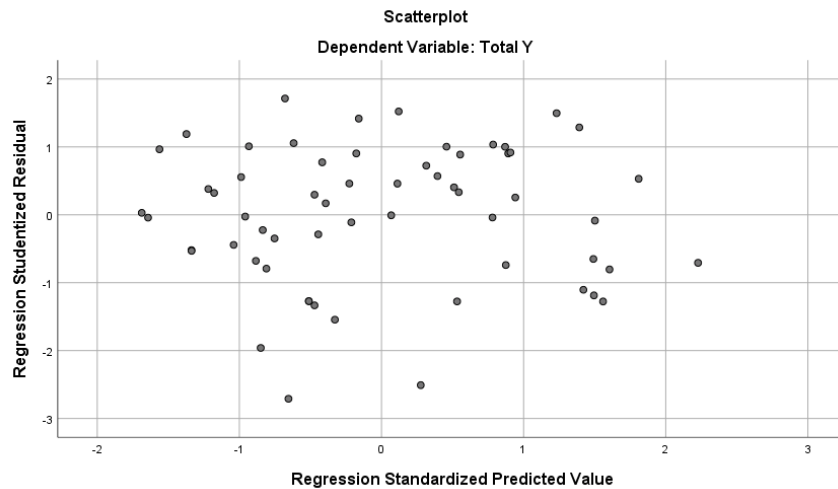
a. Dependent Variable: Total Y

Source: Data processed by researchers (2023)

The table above shows the results of the multicollinearity test. The test results indicate that there are independent variables with a tolerance value > 0.10 and a VIF value < 10. Thus, the regression model in this study is proven to be free from symptoms of multicollinearity (does not contain multicollinearity).

**Heteroscedasticity Test Results**

This test aims to determine whether the regression model exhibits unequal variances in residuals from one observation to another. A good regression model is free from heteroscedasticity.



**Figure 1.**  
**Heteroscedasticity Test Results**

The scatterplots in Figure 1 show that the points are randomly distributed both above and below the 0 mark on the Y-axis, with no clear pattern in the distribution of the data. These results indicate that there is no heteroscedasticity problem in the regression model, suggesting that a good and ideal regression model can be used to predict the quality of financial reports.

**Hypothesis Testing**

**Multiple Linear Analysis**

**Table 6.**  
**Multiple Linear Analysis Results**  
**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	76,341	2,852		26,764	.000
	Total X1	.207	.056	.453	3,718	.000
	Total X2	.115	.056	.219	2,066	.044
	Total X3	.016	.058	.027	.283	.778
	Total X4	.158	.066	.252	2,393	.020

a. Dependent Variable: Total Y

Source: Data processed by researchers (2023)

Based on the table above, the multiple linear regression equation can be obtained as follows:

$$Y = \alpha + \beta_1X_1 + \beta_2X_2 + \beta_3X_3 + \beta_4X_4 + e$$

$$Y = 76.341 + 0.207X_1 + 0.115X_2 + 0.016X_3 + 0.158X_4$$

The regression equation above shows that independent variables will cause increases and decreases in the dependent variable. The regression equation above is used as a tool to predict and evaluate the tendency of voting decisions based on the assumption that if one of the independent variables is controlled:

1. The constant ( $\alpha$ ) = 76.341 is a constant value; if the value of all independent variables (X) is zero, then the quality of financial reports (Y) has a value of 76.341.
2. Regression coefficient ( $\beta_1$ ) = 0.207 if the professionalism variable (X1) is increased by 1 unit, then the quality of financial reports (Y) will increase by 0.207, assuming the other independent variables remain constant.
3. Regression coefficient ( $\beta_2$ ) = 0.115 if the organizational culture variable (X2) is increased by 1 unit, then the quality of financial reports (Y) will increase by 0.115, assuming the other independent variables remain constant.
4. Regression coefficient ( $\beta_3$ ) = 0.016 if the information technology utilization variable (X3) is increased by 1 unit then the quality of financial reports (Y) will increase by 0.016 assuming the other independent variables remain constant.
5. Regression coefficient ( $\beta_4$ ) = 0.158 if the inspectorate role variable (X4) is increased by 1 unit, then the quality of financial reports (Y) will increase by 0.158, assuming the other independent variables remain constant.

**t-Test Results**

To test the significance of the influence of the independent variable on the dependent variable, a t-test or partial test is used.

**Table 7.**  
**t-Test Results**  
**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	76,341	2,852		26,764	.000
	Total X1	.207	.056	.453	3,718	.000
	Total X2	.115	.056	.219	2,066	.044
	Total X3	.016	.058	.027	.283	.778
	Total X4	.158	.066	.252	2,393	.020

a. Dependent Variable: Total Y

Source: Data processed by researchers (2023)

**The Influence of Professionalism on the Quality of Financial Reports**

From the results of the table calculation, professionalism (X1) produces a calculated t value = 3.718 with a significance value of 0.000. Because the significance value (p-value) of 0.000 is greater (smaller) than 0.05, then H1 is accepted, and it can be concluded that professionalism (X1) partially influences the quality of financial reports. Thus, someone with high professionalism will be able to produce high-quality financial reports. This statement is supported by research by A. Yudistira (2018), which states that professionalism influences the quality of the financial reports of BLUD UPTD Puskesmas in Situbondo Regency.

### **The Influence of Organizational Culture on the Quality of Financial Reports**

From the results of the table calculations, organizational culture (X2) produces a calculated t value = 2.066 with a significance value of 0.000. Because the significance value (p-value) of 0.000 is greater (smaller) than 0.05, H1 is accepted, and it can be concluded that organizational culture (X2) partially influences the quality of financial reports. Employees who adhere to the organizational culture in the workplace are expected to have a positive influence on the organization. The organizational culture established at the Public Health Center (BLUD) in Pekanbaru City is already positive, thus influencing the behavior of employees within it to be positive, thus improving employee performance, thus producing better financial reports. This statement is supported by research findings. Oktaviyanti et al. (2017) states that organizational culture influences the quality of financial reports, which is based on all staff in an organization being able to carry out the values and goals that have been planned by the organization.

### **The Impact of Information Technology Utilization on the Quality of Financial Reports**

From the results of the table calculations, the utilization of information technology (X3) produces a calculated t value of 0.283 with a significance value of 0.778. Because the significance value (p-value) of 0.778 is greater than 0.05, H3 is rejected and it can be concluded that the utilization of information technology (X3) partially does not affect the quality of financial reports. It can be concluded that the greater and better the utilization of information technology, the better the quality of financial reports will be. This is due to the suboptimal use of applications in community health centers and regional financial planning programs implemented by the Pekanbaru City government. Another cause is the implementation of information systems and the use of information technology in preparing financial reports for community health centers in Pekanbaru City, which still uses general software or applications such as Microsoft Excel, rather than software specifically for financial reporting. The results of this study align with research conducted by Nurlis & Yadiati (2017) and Wahyuningsih (2018).

### **The Influence of the Inspectorate's Role on the Quality of Financial Reports**

From the results of the table calculation, the role of the inspectorate (X4) produces a calculated t value = 2.393 with a significance value of 0.000. Because the significance value (p-value) of 0.020 is greater (smaller) than 0.05, then H4 is accepted, and it can be concluded that the role of the inspectorate (X4) partially influences the quality of financial reports. The Inspectorate is tasked with ensuring that the financial reports are free from suspected material misstatements, which will then be audited by the BPK (Financial Audit Agency).

The presence of inspectorates, both actively and passively, encourages community health centers to implement and report financial reports following applicable standards. The regional inspectorate's competence in understanding regional financial reports is also quite good, facilitating the monitoring and auditing of financial reports prepared by the Public Health Center Public Service Agency (BLUD) in Pekanbaru City. The results of this study align with research conducted by Haliah (2013) and also research by Arfan et al (2016) at the Aceh Provincial Inspectorate shows that the process of reviewing regional financial reports by the inspectorate can be a variable that mediates the relationship between regional government officials' understanding of government accounting standards and the quality of financial reports.

### Coefficient of Determination Test (R2)

The coefficient of determination is used to determine the extent to which the independent variables influence the dependent variable. The coefficient of determination is determined using the Adjusted R Square (because the number of independent variables is > 1), as shown in the following table:

**Table 8.**  
**Results of the Determination Coefficient Test (R2)**

Model Summary				
Model	R	R Square	Adjusted R Square	Standard Error of the Estimate
1	.845a	.714	.693	1,894

a. Predictors: (Constant), Total X4, Total X3, Total X2, Total X1

b. Dependent Variable: Total Y

Source: Data processed by researchers (2023)

From the calculation results in the table above, it can be seen that the coefficient of determination (Adjusted R Square) obtained is 0.693 (69.3%). This means that the quality of financial reports is influenced by factors of professionalism, organizational culture, utilization of information technology, and the role of the inspectorate, 69.3% and the remaining 30.7% is influenced by other variables not examined in this study.

### CONCLUSION

This study aims to examine the influence of professionalism, organizational culture, utilization of information technology, and the role of the inspectorate on fraud prevention based on the perceptions of employees of the Riau Province Regional Financial and Asset Management Agency. The results of this study indicate that professionalism, organizational culture, and the role of the inspectorate are the three main factors in realizing good quality financial reports, while the utilization of information technology is not able to be a factor that can support the good quality of the BLUD Puskesmas financial reports in Pekanbaru City.

Based on the results of this study, several suggestions can be given to the BLUD Puskesmas in Pekanbaru City, namely: The results of this study provide new evidence that the quality of BLUD financial reports is influenced by professionalism, organizational culture, and the role of the inspectorate. These results are expected to serve as a basis or reference for parties related to regional financial management. By paying attention to and improving professionalism. The professionalism possessed by those responsible for Puskesmas financial reports, supported by the role of the inspectorate in supervising and coaching, will have an impact on the presentation of quality Puskesmas financial reports. And also maintain the organizational culture that has been well-established by the organization.

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