



Faculty of Economics and Business

Universitas Pamulang

INTERNASIONAL CONFERENCE & CALL FOR PAPER

ECONOMICS, BUSINESS, INNOVATION AND CREATIVITY (EBIC), 30th April 2025
Vol : 2 No.: 1 No. E- ISSN: 3025-4086

DETERMINANTS THE QUALITY FINANCIAL REPORTS OF REGIONAL PUBLIC SERVICE AGENCY (BLUD)

Ria Meilan¹, Heni², Een Yualika Ekmarinda³, Siti Nihayatun Fitriya⁴

Institut Teknologi dan Bisnis Widya Gama Lumajang

Email : riameilan88@gmail.com¹

ABSTRACT

This research aims to examine the factors that influence the quality of Regional Public Service Agency (BLUD) financial reports, namely the quality of human resources, internal control, compliance with SAP, information technology, and professionalism. This research uses the META analysis technique with a sample of articles published in Indonesian national journals. Empirical evidence finds that the good quality of Regional Public Service Agency (BLUD) financial reports is represented by competent human resources, use of information technology, compliance with SAP implementation, an effective integrated internal control system and the professionalism of financial management officials have a strong relationship towards improving the quality of BLUD financial reports. The results of this research also confirm that these variables consistently have a positive effect on the quality of BLUD financial reports.

Keywords: Financial Reports, Regional Public Service Agencies, Meta Analysis

ABSTRAK

Penelitian ini bertujuan untuk menguji faktor-faktor yang mempengaruhi kualitas laporan keuangan Badan Layanan Umum Daerah (BLUD) yaitu kualitas sumber daya manusia, pengendalian intern, kepatuhan terhadap SAP, teknologi informasi, dan profesionalisme. Penelitian ini menggunakan teknik analisis META dengan sampel artikel yang dipublikasikan pada jurnal nasional Indonesia. Bukti empiris menemukan bahwa kualitas laporan keuangan Badan Layanan Umum Daerah (BLUD) yang baik diwakili oleh sumber daya manusia yang kompeten, penggunaan teknologi informasi, kepatuhan terhadap penerapan SAP, sistem pengendalian intern terintegrasi yang efektif dan profesionalisme pejabat pengelola keuangan memiliki hubungan yang kuat terhadap peningkatan kualitas laporan keuangan BLUD. Hasil penelitian ini juga menegaskan bahwa variabel-variabel tersebut secara konsisten berpengaruh positif terhadap kualitas laporan keuangan BLUD.

Kata Kunci: Laporan Keuangan, Badan Layanan Umum Daerah, Meta Analisis

1. INTRODUCTION

The increasingly significant development of Public Sector Accounting in Indonesia has made the need for financial reports very important as a form of



INTERNASIONAL CONFERENCE & CALL FOR PAPER

ECONOMICS, BUSINESS, INNOVATION AND CREATIVITY (EBIC), 30th April 2025

Vol : 2

No.: 1

No. E- ISSN: 3025-4086

accountability to the public for government performance. Financial reports are very important for organizations to know their achievements in one period (Oktarina et al, 2016). Concrete efforts to realize state financial management are in the form of submitting government financial accountability reports that have timely principles and are prepared by following government accounting standards that are generally accepted (Armel, 2017).

The usefulness of financial reports is determined by the information presented in the financial reports (Indra, 2010). The quality of information from financial reports is of course supported by an accounting system and competent regional government apparatus resources in the field of regional financial management and accountability with the aim of creating reliable and accurate financial reports. Quality financial reports certainly require good financial reporting procedures in accordance with regional financial reporting regulations and optimal regional financial accounting systems. The quality of financial reports also provides positive impacts and benefits for management in decision-making and is easy for the public to understand.

(Cahyani & Setiawina, 2016) revealed that the factors that influence the quality of government financial reports are internal control and financial information systems, followed by employee capabilities and the implementation of government accounting standards (SAP). If an agency's internal control is weak, it will most likely create a risk of errors, inaccuracies, or fraud resulting in financial reports becoming invalid and incompetent (Sukrisno, 2017). Internal control consists of policies and procedures designed for management to obtain adequate confidence that the agency has achieved its objectives (Arens, 2013). Good control can also support monitoring of employee performance so that it becomes better and avoids fraud or errors that will cause material losses to the agency (Afnany, 2018). However, the opposite research conducted by (Herawati, 2014), stated that the Internal Control System does not have a positive effect on the quality of financial reports, so a good internal control system will not necessarily improve the quality of financial reports.

The level of quality of financial reports by agencies and the achievements achieved depends on the competency of quality human resources, where this has a positive correlation (Bayangkara, 2014). The existence of human resources is very important because all authority and responsibility are closely related to the existence of these human resources. The capacity of human resources that must be available is influenced by two important things, namely quality and quantity. The low quality of financial reports in the regions is caused by the inadequate quality of human resources (Aziz, 2014). To produce financial information, financial reports must be prepared by personnel who are competent in the accounting system (Tuasikal, 2008). These statements show that one of the factors that influence the quality of financial reports is the competency of the entity's human resources.

Other research empirically testing human resource competency in terms of professionalism or work experience on the quality of financial reports shows inconsistent results. (Darwanis, 2016) concluded that work experience can influence the quality of financial reports. This research is in line with research (Gordon, 2014), (Shaub & Braun, 2014) that an accountant must carry out their role professionally, and carry out obligations and policies that have been regulated so that they are trusted to protect the public interest so that they are able to put aside personal interests and can carry out their duties honestly, full of responsibility. However, research to the contrary does not support this statement. Research conducted by (Afnany, 2018) tested the hypothesis of the influence of work experience on the quality of financial reports. The test results state that work experience does not affect the quality of financial reports.



INTERNASIONAL CONFERENCE & CALL FOR PAPER

ECONOMICS, BUSINESS, INNOVATION AND CREATIVITY (EBIC), 30th April 2025

Vol : 2

No.: 1

No. E- ISSN: 3025-4086

In organizations, of course, there are many factors that influence someone to achieve their goals, but the running of the organization is influenced by the behavior of many individuals who have their own interests. These interests can be controlled by the presence of cultural participation in an organization. Organizational culture regulates behavioral norms that must be followed by members of the organization, thereby producing a productive culture (Jalil, 2016). Organizational culture concerns what happens in the organization with all appropriate behavior for various situations (Djuanda & Tarigan, 2016). Organizational culture can influence the quality of financial reports, this is based on the behavior of employees in an organization who are able to carry out the values and goals of the organization (Octaviyanty, Herawati, & Atmadja, 2017). Organizational culture also influences the quality of accounting information systems (Wisna, 2015).

Research related to factors that influence the quality of financial reports in government agencies with Regional Public Service Agency (BLUD) status has become increasingly intensive in line with the implementation of PSAP No. 13 concerning the Presentation of Financial Reports for Public Service Agencies. The general aim of this implementation is to improve services to the community in order to advance the general welfare and make the nation's life smarter by providing flexibility in financial management based on economic and productivity principles, as well as implementing sound business practices. Health services, including hospitals and community health centers that are under the auspices of the government, can implement financial management patterns for regional public service agencies (PPK-BLUD) in accordance with the requirements contained in the legislation governing PPK-BLUD.

In the framework of financial administration, BLU/BLUD must be guided by the accounting and financial reporting of public service agencies. The pattern of financial administration, especially regarding accounting policies, will be regulated through special accounting policies which will be determined by the accounting profession in Indonesia (Rawung, L. C., & Sholihin, 2017). In implementing sound business practices, government entities with BLUD status have privileges in presenting financial reports. Suyono (2017) revealed that apart from being an accounting entity as a government work unit, BLUD is also declared a reporting entity. This means that government entities with BLUD status must prepare two types of financial reports, namely financial reports as an accounting entity which will be consolidated with the regional government, and financial reports independently as a reporting entity which will be audited by an external auditor. Therefore, BLUD prepared two reports for consolidation in accordance with Government Accounting Standards (SAP), and the financial report as a reporting entity was prepared in accordance with Financial Accounting Standards (SAK) (Afnany, 2018).

The quality of BLU/BLUD financial reports from government entities in both the education and health sectors is determined by the factors that influence them. Apart from human resource factors and internal control factors, another factor that can influence the quality of BLUD financial reports for government agencies is the support of information technology (Afnany, 2018). The application of information technology to the quality of BLU/BLUD financial reports is because the accounting system needs to utilize all types of information and computer technology so that the preparation of financial reports is effective and efficient in accordance with specified standards. Another benefit of using information technology can influence the level of satisfaction of users of financial reports in terms of the quality, speed, and accuracy of the data contained in the financial reports (Wahyudi, 2017).

Research on the factors that influence the quality of BLUD financial reports was also conducted by (Marisa, Defrizal, & Dunan, 2020), stating that the quality of financial reports is influenced by human resources, implementation of an internal control system,



INTERNASIONAL CONFERENCE & CALL FOR PAPER

ECONOMICS, BUSINESS, INNOVATION AND CREATIVITY (EBIC), 30th April 2025

Vol : 2

No.: 1

No. E- ISSN: 3025-4086

implementation of government accounting standards and use of technology. The same conclusion was also obtained by research conducted (Mulyati, 2019) that internal control affects the quality of BLUD financial reports. The implementation of accrual-based accounting standards affects the quality of BLUD financial reports (Hakim & Wibowo, 2021). Other research also examines the factors that influence the quality of BLUD financial reports, namely (Yudistira, 2017) the role of the inspectorate and organizational culture. The role of the expenditure treasurer (Sutrisna, 2020). Furthermore, internal control, the effectiveness of operational audits, and professionalism are factors that influence the quality of financial reports of public service agencies (Fachruzzaman, Permatasari, & Abdullah, 2021).

Conversely, research conducted by (Wismoyo & Nasution, 2022) states that information technology has no effect on the quality of BLUD financial reports. Furthermore, research (Afnany, 2018) stated that work experience in the research was stated to have no effect on the quality of BLUD financial reports. The same case in research (Hakim & Wibowo, 2021) states that the use of information technology and internal control systems has no effect on the quality of BLU/BLUD financial reports. (Saputra & Nasution, 2022) the results of the research conducted show that information technology does not have a significant effect on the quality of financial reports at community health centers that have BLUD status. These studies explain that there are inconsistencies from previous studies on the factors that influence the quality of BLUD financial reports. So it requires research to organize and find consistency in similar studies.

Considering that there are so many factors that influence the quality of BLUD financial reports, including human resources, internal control, information technology, organizational culture, and professionalism, with different results in each research conducted. Based on this, this research aims to conduct a comprehensive study of the factors that influence the quality of financial reports through a comprehensive study to find variables that have a strong relationship with the quality of BLUD financial reports. A meta-analysis study was chosen as a method to examine the problems in this research. The meta-analysis approach was carried out using various articles published either through scientific journals, scientific symposiums/conferences, or published theses/theses.

Meta-analysis is a statistical technique used so that researchers can overcome the shortcomings of the narrative aspect of empirical research, by accumulating statistical findings from several related studies in an experiment to make quantitative generalizations and reduce statistical weaknesses from studies with small sample sizes (Ahmes et al. al, 2013). (Retnawati, 2018) meta-analysis is an effective way to summarize, integrate, and interpret several research results with a statistical approach in one field of science, in the sense that the meta-analysis approach analyzes previous research to accept or reject the hypotheses proposed in these studies. Meta-analysis is a standard statistical method that functions to synthesize various results from individual studies that have the same theme in order to provide more significant answers (Cooper, 2010). The meta-analysis technique allows researchers to further examine various previous studies by aggregating the results of these previous studies so that factors can be determined that consistently influence the quality of BLUD financial reports in Indonesia (Fanani, 2017).

2. THEORETICAL FRAMEWORK AND HYPOTHESIS

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



INTERNASIONAL CONFERENCE & CALL FOR PAPER

ECONOMICS, BUSINESS, INNOVATION AND CREATIVITY (EBIC), 30th April 2025

Vol : 2 No.: 1

No. E- ISSN: 3025-4086

The philosophical assumption of stewardship theory is regarding human nature that humans are essentially trustworthy, able to act responsibly, have integrity and honesty towards other parties (Warongan in Erniati, 2015). Human resource competency partially has a significant effect on the quality of financial reports, so it can be interpreted that if human resources are met and implemented well, the quality of financial reports will improve (Zahrah et al, 2016). Other empirical research by (Marisa et al., 2020) found evidence that human resource competence influences the quality of local government financial report information. This is in line with research (Sutrisna, 2020), (Afnany, 2018), (Wismoyo & Nasution, 2022).

H₁: Human resources influence the quality of BLUD financial reports

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

The basic assumption of stewardship theory is that management's attitude tends to consider risks (Podrug, 2011). The implementation of stewardship theory in this research is that management as stewards is seen as the party who can act as well as possible for the interests of the public and stakeholders by carrying out their duties and functions appropriately so that the implementation of the internal control system is of high quality. The better the internal control system that is built, the risks of deviations that may occur can be anticipated.

Internal control consists of policies and procedures designed so that management has adequate confidence that the agency achieves its goals and targets (Arens, 2013). Good internal control will have a positive influence on improving the quality of financial reports as per research conducted by (Syarifuddin, 2014), (Natalia, 2016), (Afnany, 2018), (Mardiana and Pahlevi, 2017) and (Shintiah and Erawati, 2017). However, contrary to research (Budiawan and Purnomo, 2014) which states that internal control does not have a positive effect on the quality of financial reports, a good internal control system will not necessarily improve the quality of financial reports.

H₂: Internal control influences the quality of BLUD financial reports

The Effect of SAP Implementation Compliance on the Quality of BLUD Financial Reports

In preparing financial reports, local governments are required to follow Government Accounting Standards (SAP) which are regulated in Government Regulation No. 71 of 2010 concerning accrual-based Government Accounting Standards. To be able to produce quality financial reports, government financial reports must be in accordance with the principles of Government Accounting Standards (SAP) as stated in PP No. 71 of 2010 concerning accrual-based Government Accounting Standards and PSAP No. 13 concerning BLUD with the aim of ensuring that the information in the financial reports is accurate, more accountable, fair, and justifiable.

Apart from being a reference in preparing financial reports, SAP also has legal power to improve the quality of government financial reports. Research conducted by (Amilin, 2016), (Marisa, et al, 2020) empirically proves that the application of SAP has a positive effect on the quality of financial



INTERNASIONAL CONFERENCE & CALL FOR PAPER

ECONOMICS, BUSINESS, INNOVATION AND CREATIVITY (EBIC), 30th April 2025

Vol : 2

No.: 1

No. E- ISSN: 3025-4086

reports. In line with research (Hakim & Wibowo, 2021) the implementation of accrual-based accounting has a positive effect on the quality of financial reports and research (Saputra & Nasution, 2022) compliance with the implementation of SAP has a positive effect on the quality of BLUD financial reports.

H₃: Compliance with SAP implementation affects the quality of BLUD financial reports

The Influence of Information Technology on the Quality of BLUD Financial Reports

Sophisticated information technology can help regional public service agencies (stewards) fulfill accountability to the community (principal) if utilized optimally. Technology can help in preparing financial reports and provide useful information for management in terms of reporting so as to support the decision-making process more effectively (Rahman, 2017). In the implementation of information technology in organizations, it is not enough just to be regulated by the information technology system, but must also be managed professionally with the help of management (Indrawan, Wahyuni, & Yuniarta, 2017). Information technology has a positive effect on the quality of financial reports, meaning that the greater the use of information technology, the better the quality of the financial reports produced (Yosefrinaldi, 2013). Information technology makes financial data more available on time and makes it easier for users to carry out analysis at all times (Suyono, 2016), (Setiyawati, 2013), (Kloviene, 2015), (Shafakhebari & Bashir, 2015).

H₄: Information Technology influences the quality of BLUD financial reports

The Influence of Professionalism on the Quality of BLUD Financial Reports

In good regional financial management, government organizations must have professional human resources, supported by an educational background in the financial sector, regularly attend education and training, and have experience in the field of financial management of an organization (Warisno, 2008). Professionalism can be seen from a firm attitude to carry out work using the skills possessed in fulfilling social obligations regarding the importance of a role and the benefits of a profession, an attitude in making decisions without being influenced by other parties, namely regarding the professional regulations that are carried out and establishing good relationships with fellow professions. Professionalism can greatly influence the quality of financial reports (Lail, et al, 2015) (Darwin, et al, 2016). In public sector accountants, professionalism is needed to improve the quality of financial reports (Forgaty, 2014). Different research results regarding professionalism in the quality of financial reports, that an accountant is not only professional but must have sufficient knowledge about what he is doing, policies, or regulations (Boyce, 2014).

H₅: Profesionalisme berpengaruh terhadap kualitas laporan keuangan BLUD



INTERNASIONAL CONFERENCE & CALL FOR PAPER

ECONOMICS, BUSINESS, INNOVATION AND CREATIVITY (EBIC), 30th April 2025

Vol : 2 No.: 1

No. E- ISSN: 3025-4086

3. RESEARCH METHOD

The research approach used in this research is a meta-analysis approach. This approach was chosen to test the hypothesis and explain the results of the calculations that have been carried out. The object of this research is a research article on factors that influence the quality of Regional Public Service Agency (BLUD) financial reports published in Indonesia during the 2014-2023 period with the assumption that it can capture and summarize the development of research on the quality of Regional Public Service Agency (BLUD) reports. what happened in Indonesia.

The data in this research is research from the Regional Public Service Agency (BLUD) which was published in accounting journals in Indonesia. The population was obtained from 20 Indonesian research journals published on Google Scholar related to the quality of Regional Public Service Agency (BLUD) financial reports. There are five independent variables studied in this research 1) Quality of Human Resources, 2) Internal Control, 3) Compliance with SAP, 4) Information Technology, and 5) Professionalism. Next, the independent variable is the quality of the Regional Public Service Agency (BLUD) financial reports.

The data analysis technique used in this research is quantitative with meta-analysis methods. Relevant statistical reports for each study are transformed with effect sizes to be compared and integrated by assuming that the values used are statistically independent. In the meta-analysis literature, the term effect size is used to indicate the magnitude of the relationship between the dependent variable and the specific independent variable.

4. DATA ANALYSIS AND DISCUSSION

General Meta Analysis

Researchers have found as many as 20 (twenty) research articles related to the quality of financial reports of regional public service agencies (BLUD) from regional governments in Indonesia which were published from various sources. From this population, only 9 (nine) articles could be used as data in the meta-analysis. A more detailed description of the selection of articles for research appears in table 1 below:

Table 1. Results of Initial Selection of Articles for Meta-Analysis Testing

No	Information	Total
1	Number of articles obtained	20
2	Articles where research variables appeared in no more than 2 studies	(10)
3	Articles that do not contain the statistical output required in meta-analysis research (r value or other statistical values)	(3)
	Articles that can be used for further analysis	9

**INTERNASIONAL CONFERENCE & CALL FOR PAPER****ECONOMICS, BUSINESS, INNOVATION AND CREATIVITY (EBIC), 30th April 2025**

Vol : 2

No.: 1

No. E- ISSN: 3025-4086

Source: Data Processed 2025

The studies from the articles sampled in this research have different contribution portions in the correlation of each variable. This is because each study uses a different sample and a different measurement scale for each variable. Therefore, to present and standardize the findings from primary research, an effect size index is used. Effect size (r) shows the magnitude of the relationship between the dependent variable and specific independent variables.

Table 2. Effect Size r

No	Study Name	Sample	Pearson's Coefficient				
			Human Resource	Internal Control	Information Technology	SAP Implementation	Professionalism
1	Afnany, 2018	44	0,786	0,840	0,711		
2	Fachruzzaman, Aulia dan Abdullah, 2021	51		0,791			0,687
3	Y. Marisa, Defrizal dan H. Dunan, 2020	40	0,907	0,724	0,910		
4	N. S. Mulyati, E. Faridah, B.Prawiranegara, 2019	30		0,913			
5	A Yudistira, 2018	68			0,158		0,956
6	P. Wibowo dan Hakim, 2021	79		0,614	0,564	0,966	
7	U. Wismoyo dan J. Nasution, 2022	33	0,001		0,108		
8	M. Ilham dan J. Nasution, 2022	30			0,268	0,921	
9	W. Sutrisna, 2020	31	0,905				

Source: Data Processed 2025

The quality of regional public service agency (BLUD) financial reports, in this study, is the dependent variable which is tested with various independent variables that influence the quality of regional public service agency (BLUD) financial reports, namely human resources, internal control, information technology, SAP implementation and professionalism.

Table 3. Meta-Analysis Results for each Explanatory Variable

Dependent Variabel	$\sum N_i$	K_{stud}	\bar{r}	S_r^2	S_e^2	S_p^2	95% Confidenc	Hipotesi s
--------------------	------------	------------	-----------	---------	---------	---------	---------------	------------

**INTERNASIONAL CONFERENCE & CALL FOR PAPER****ECONOMICS, BUSINESS, INNOVATION AND CREATIVITY (EBIC), 30th April 2025**

Vol : 2

No.: 1

No. E- ISSN: 3025-4086

									e Interval				
General Human Resources	7	22	4	0	0,65	7	0,03	5	0,00	2	0,03	0,587; 0,712	Accepted
General Internal Control	4	24	5	6	0,77	6	0,09	3	0,00	3	0,09	0,593; 0,958	Accepted
General Information Technology	4	29	6	4	0,40	8	0,05	4	0,01	4	0,04	0,317; 0,490	Accepted
General SAP Implementation		70	2	3	0,94	8	0,00	3	0,00	5	0,00	0,933; 0,952	Accepted
General Professionalism	9	11	2	1	0,82	6	0,00	1	0,00	5	0,00	0,811; 0,830	Accepted

Source: Data Processed 2025**DISCUSSION****The Influence of Human Resources on the Quality of BLUD Financial Reports**

Based on the results of the total sample that has been analyzed, shows that there is a positive influence of human resources on the quality of regional public service agencies' (BLUD) financial reports. This can be seen based on the findings of a mean correlation (\bar{r}) of 0.650 with a 95% confidence interval between 0.587; and 0.712 so H1 is accepted, with the interpretation that the human resources in government entities will influence the level of quality of regional public service agency (BLUD) financial reports. The results of this research are consistent with previous research (Afnany, 2018), (Marisa et al., 2020), (Wismoyo & Nasution, 2022), (Sutrisna, 2020) which shows the influence of human resources on the quality of financial reports of regional public service agencies (BLUD).

Evidence from this analysis indicates that the human resources owned by government entities have a positive influence on the quality of regional public service agencies' (BLUD) financial reports. This indicates that the entity's operational processes and the preparation of financial reporting for regional government entities with BLUD status depend on the level of human resource competency and the fulfillment of adequate human resource needs within the entity.

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

The results of the meta analysis on the total sample on internal control show empirical evidence that H2 is accepted, supported by a positive correlation, mean correlation (\bar{r}) of 0.776 with a 95% confidence interval between 0.593; 0.958. Empirically, internal control has a positive influence on the quality of financial reports of regional public service agencies (BLUD). These results are in line with research from (Afnany, 2018), (Mulyati, 2019), (Fachruzzaman et al., 2021), and (Marisa et al., 2020) which provide empirical facts that a good internal control system will have a positive impact on the level of quality of regional public service agency (BLUD) financial reports. However, the results of this research contradict the results of research (Hakim & Wibowo, 2021) in that the



INTERNASIONAL CONFERENCE & CALL FOR PAPER

ECONOMICS, BUSINESS, INNOVATION AND CREATIVITY (EBIC), 30th April 2025

Vol : 2

No.: 1

No. E- ISSN: 3025-4086

results of research tests state that internal control has no effect on the quality of BLUD financial reports.

The results of this research confirm that the internal control established in the agency is a stimulus to improve the quality of BLUD financial reports. The system that was formed accompanied by the implementation of the internal control system had an impact on management and staff at local government agencies in minimizing errors in the presentation of BLUD financial reports.

The Effect of SAP Implementation Compliance on the Quality of BLUD Financial Reports

The results of the meta-analysis on the total sample indicate that there is an influence of compliance with SAP implementation on the quality of regional public service agencies' (BLUD) financial reports. This is indicated by the mean correlation (\bar{r}) value of 0.943, which is positively correlated, supported by a 95% confidence interval between 0.933; and 0.952, thus stating that H3 is accepted. Empirically, this proves that SAP applied to regional government agencies with BLUD status influences the level of quality of financial reports. This is in line with research that found evidence of the influence of SAP implementation compliance on the quality of BLUD financial reports.

Evidence from this analysis interprets that accrual-based SAP BLUD has the legal force to improve the quality of information to be provided by local government agencies. In line with the perspective of stewardship theory, the government (steward) is obliged to provide quality information with a strong legal basis for its performance to the public (principal). This is in line with research (Hakim & Wibowo, 2021) and (Saputra & Nasution, 2022) which examines the effect of compliance with the implementation of SAP on the quality of financial reports of regional public service agencies (BLUD) and proves that the implementation of SAP has a significant positive effect on the quality of the agency's financial reports. regional public services (BLUD).

The Influence of Information Technology on the Quality of BLUD Financial Reports

The results of the meta-analysis that has been carried out on six existing article samples show that information technology has a significant positive relationship with the quality of BLUD financial reports. The calculation results show a mean correlation (\bar{r}) of 0.404 which is positively correlated, supported by a 95% confidence interval between 0.317; and 0.490, thus stating that H4 is accepted. The results of these calculations show that the role of currently available information technology can assist agencies in carrying out the process of preparing financial reports so that the presentation of financial report information can be carried out in a timely and optimal manner. This empirical evidence is consistent with research (Afnany, 2018), (Marisa et al., 2020), (Yudistira, 2017) which proves in their research that the use of information technology plays an important role in influencing the quality of BLUD financial reports. The research results are not in line with the research results of (Hakim & Wibowo, 2021), (Saputra & Nasution, 2022), and (Wismoyo & Nasution, 2022) that information technology does not affect the quality of financial reports of regional public service agencies (BLUD).

The results of this research interpret that by utilizing the role of information technology the resulting accounting information is timely, relevant, and trustworthy and the risk of errors can be minimized so that it can help prepare quality financial reports. Apart from that, the information technology system is a control tool in financial management because it can store financial transaction data and back up data so that if the agency experiences data loss or system damage, it can be repaired quickly and easily.



INTERNASIONAL CONFERENCE & CALL FOR PAPER

ECONOMICS, BUSINESS, INNOVATION AND CREATIVITY (EBIC), 30th April 2025

Vol : 2

No.: 1

No. E- ISSN: 3025-4086

The Influence of Professionalism on the Quality of BLUD Financial Reports

The results of the meta-analysis of the total sample on professionalism obtained empirical evidence that H5 was accepted with a positive correlation relationship. Based on the sample of articles used in the research, the mean correlation (\bar{r}) was 0.821 with a 95% confidence interval between 0.811; and 0.830. This proves that the professionalism of employees in a government agency influences the level of quality of BLUD financial reports. The findings of this research are in line with research conducted by (Yudistira, 2017) in his research who found that professionalism is a factor that influences the quality of BLUD financial reports. Research (Fachruzzaman et al., 2021) shows that the professionalism of BLUD financial management officials influences the quality of financial reports, supported by understanding and knowledge of their duties and functions.

The results of this research indicate that professionalism can improve the quality of BLUD financial reports. Professional financial management officials are human resources who are experts in their field and will carry out their duties seriously and responsibly, understand the rules, and be objective and oriented towards quality results.

5. CONCLUSION & SUGGESTION

This research aims to determine the factors that influence the quality of financial reports in agencies with regional public service agency (BLUD) status. Based on the results of the analysis using a meta-analysis approach, it is concluded that the independent variables, including human resources, information technology, SAP implementation, internal control, and professionalism, are in a significant position, positively correlated with the dependent variable, the quality of regional public service agency (BLUD) financial reports.

The results of research on the variables of human resources, information technology, SAP implementation, internal control, and professionalism consistently influence the quality of regional public service agencies (BLUD) financial reports. Inconsistencies in previous research are due to differences in measuring instruments, samples, research time, and operational definitions.

The dependent variable is the quality of regional public service agencies (BLUD) financial reports consistently influenced by the independent variables of human resources, information technology, SAP implementation, internal control, and professionalism. Inconsistencies in previous research are due to differences in measuring instruments, samples, research time, and operational definitions.

There is a limitation in this research, namely that this research did not test the moderation effect for each variable after conducting a general meta-analysis. Testing moderation effects can strengthen analysis results regarding the relationship between independent and dependent variables by reducing the level of heterogeneity. Apart from that, there is still a lack of references that can be used as references in processing data using meta-analysis techniques. Furthermore, another limitation is that the diversity of variables used in previous research and measuring instruments in each different research makes the results different in each different research, making the results different in each previous study. The small sample is due to the lack of research discussing the quality of regional public service agency



INTERNASIONAL CONFERENCE & CALL FOR PAPER

ECONOMICS, BUSINESS, INNOVATION AND CREATIVITY (EBIC), 30th April 2025

Vol : 2

No.: 1

No. E- ISSN: 3025-4086

(BLUD) financial reports, which is also another limitation of this research so the results do not reflect changes in the quality of BLUD financial reports.

REFERENCES

Afnany, L. U. (2018). Pengaruh Sumber Daya Manusia, Teknologi Informasi, Dan Pengalaman Kerja Terhadap Kualitas Laporan Keuangan Dengan Pengendalian Intern Sebagai Variabel Intervening Pada Rumah Sakit BLUD/BLU Kabupaten Lumajang. *Repository.Unej.Ac.Id.* Retrieved from <https://repository.unej.ac.id/handle/123456789/91647>

Arens. (2013). *Jasa Audit dan Jasa Assurance, Pendekatan Terpadu* (Adaptasi Indonesia). Jakarta: Salemba Empat.

Bayangkara. (2014). *Manajemen Audit: Audit Manajemen Prosedur dan Implementasi* (Cetakan Ke). Jakarta: Salemba Empat.

Cahyani, E., & Setiawina. (2016). Analisis Faktor-Faktor Yang Mempengaruhi Kualitas Laporan Keuangan Pemerintah Daerah Kabupaten Tabanan. *E-Jurnal Ekonomi Dan Bisnis Universitas Udayana* 5.3 (2016), 3, 403–428.

Cooper, H. (2010). *Research Synthesis and meta-analysis: A step-by-step aproach*. New York: Sage.

Darwanis, et al. (2016). Effect Of Professionalism, Competence, Knowledge of Financial Management, and Intensity Guidance Apparatus Inspectorate For Quality Of Financial Statements (Study On Inspectorate Regencies/Cities In Aceh). *Br and Broad Research In Accounting, Negotiation, and Distribution*, Volume 7(Issue 1), ISSN 2067-8177.

Djuanda, V., & Tarigan, J. (2016). Pengaruh Budaya Organisasi Terhadap Kinerja Keuangan Melalui Perilaku Manajer Atas Isu Manajemen Lingkungan Sebagai Variabel Interveningnya. *Bussiness Accounting Review*, Vol 4 No 1, 61–72.

Erniati. (2015). Pengaruh Kompetensi Sumber Daya Manusia (SDM), Sistem Pengendalian Internal (SPI) dan Kebijakan Akuntansi terhadap Kualitas Laporan Keuangan SKPD Kabupaten Bulukumba. *Universitas Hasanuddin*.

Fachruzzaman, Permatasari, A., & Abdullah. (2021). Effect of Effectiveness of Operational Audit , Internal Control and Professionalism of Financial Management Apparatus on the Quality of Financial Statements at the BLUD RSUD dr . M . Yunus Bengkulu. *Journal of Indonesian Management (JIM)*, 1(3), 386–393.

Fanani, Z. (2017). Karakteristik Perusahaan dan Corporate Governance Terhadap Manajemen Laba : Studi Analisis Meta. *Jurnal Keuangan Dan Perbankan*, 2, 181–200.

Gordon, B. (2014). *Profesionalism, The Public Interest, and Social Accounting*. Springer. Retrieved from https://link.springer.com/content/pdf/10.1007/978-94-007-7082-9_6.pdf

Hakim, M. L. N., & Wibowo, P. (2021). Analisis Determinan Kualitas Laporan Keuangan Dengan Kompetensi SDM Sebagai Variabel Moderasi pada BLU Kesehatan. (December 2021). Retrieved from https://www.researchgate.net/profile/Puji_Wibowo/publication/357794976_Analisis_Determinan_Kualitas_Laporan_Keuangan_Dengan_Kompetensi_SDM_Sebagai_Variabel_Moderasi_pada_BLU_Kesehatan/links/61dffacd323a2268f9a0d9f0/Analisis-Determinan-Kualitas-Laporan-Keu



INTERNASIONAL CONFERENCE & CALL FOR PAPER

ECONOMICS, BUSINESS, INNOVATION AND CREATIVITY (EBIC), 30th April 2025

Vol : 2

No.: 1

No. E- ISSN: 3025-4086

Haliah. (2013). Kualitas Laporan Keuangan Pemerintah Daerah dan Faktor-Faktor yang Mempengaruhinya. Universitas Hasanuddin.

Herawati, T. (2014). Pengaruh Sistem Pengendalian Internal Terhadap Kualitas Laporan Keuangan Pada Organisasi Perangkat Daerah Pemerintah Daerah Cianjur. Journal Star-Studi & Accounting Research, Vol. XI No(ISSN 1693-4482), 1–14.

Indra, B. (2010). Akuntansi Sektor Publik Suatu Pengantar (Edisi Keti). Jakarta: Erlangga.

Indrawan, K. O., Wahyuni, M. A., & Yuniarta, G. A. (2017). Pengaruh Kualitas Sumber Daya Manusia Di Bidang Akuntansi, Teknologi Informasi Dan Penerapan Standar Akuntansi Terhadap Kualitas Laporan Keuangan pada Koperasi Di Kabupaten Buleleng. E-Journal Universitas Pendidikan Ganesha, Vol: 7 No.

Jalil, F. (2016). Pengaruh Budaya Organisasi Dan Peran Audit Intern Terhadap Kualitas Pelaporan Keuangan (Survey Pada BPR Se-Eks Karesidenan Pekalongan). Snapp2016 Sosial, Ekonomi Dan Humaniora.

Marisa, Y., Defrizal, D., & Dunan, H. (2020). Pengaruh Kompetensi Sumber Daya Manusia, Penerapan Sistem Pengendalian Intern Pemerintah, Penerapan Standar Akuntansi Pemerintahan dan Pemanfaatan Teknologi Informasi terhadap Kualitas Laporan Keuangan pada Instansi Pemerintah yang Berstatus Badan Layanan. Visionist, 9(2). <https://doi.org/10.36448/jmv.v9i2.1732>

Mulyati, S. (2019). Pengaruh Sistem Pengendalian Intern Terhadap Kualitas Laporan Keuangan. Akuntapedia, 1, 60–71. Retrieved from <https://jurnal.unigal.ac.id/index.php/akuntapedia/index>

Octaviyanty, P., Herawati, N., & Atmadja, A. T. (2017). Pengaruh Pengendalian Internal, Kompetensi Sumber Daya Manusia, Dan Budaya Etis Organisasi Terhadap Kualitas Laporan Keuangan (Studi Kasus Koperasi Simpan Pinjam DI Kecamatan Buleleng). Jurnal Universitas Pendidikan Ganesha.

Rahman, A. (2017). Pengaruh Pemanfaatan Teknologi Informasi, Komitmen Organisasi dan Kejelasan Tujuan Terhadap Kualitas Informasi Laporan Keuangan Pemerintah Daerah (Studi Empiris pada SKPD Kota Padang Panjang). Universitas Negeri Padang, Padang.

Rawung, L. C., & Sholihin, M. (2017). Evaluasi Kinerja Puskesmas yang Menerapkan Pola Pengelolaan Keuangan Badan Layanan Umum Daerah (Studi Kasus Puskesmas BLUD Kota Balikpapan). Program Magister Akuntansi Universitas Gajah Mada.

Retnawati, H. (2018). Pengantar Analisis Meta (Pertama). Yogyakarta: Param Publishing.

Santoso, E. B. (2014). Pengaruh Sistem Pengendalian Intern Pemerintah, Pemanfaatan Teknologi Informasi dan Kompetensi Sumber Daya Manusia terhadap Akuntabilitas Keuangan Daerah (Studi Empiris pada Pemerintah Kabupaten Lampung Timur). Universitas Lampung.

Saputra, M. I., & Nasution, J. (2022). Pengaruh Kepatuhan Standar Akuntansi dan Teknologi Informasi Terhadap Kualitas Laporan Keuangan Puskesmas BLUD di Lingkungan Dinas Kesehatan Kabupaten Deli Serdang. Jurnal Pendidikan Tambusai, Volume 6 N, 4543–4550.

Setiyawati, H. (2013). The Effect Of Internal Accountants Competence, Managers Commitment To Organizations and The Implementation Of The Internal Control System On The Quality Of Financial Reporting. International Journal Of Business and Management Invention, 19–27.

Shafakhebari, N., & Bashir, O. (2015). The Effect Of ERP System On Relevance Of Accounting Data and Quality Of Financial Reporting Quality. Management and Administrative Sciences Review, Volume 4(Issue 3), 504–514.

Shaub, M., & Braun, R. (2014). Accounting For The Public Interest Perspectives On Accountability, Professionalism and Role In Society.



INTERNASIONAL CONFERENCE & CALL FOR PAPER

ECONOMICS, BUSINESS, INNOVATION AND CREATIVITY (EBIC), 30th April 2025

Vol : 2

No.: 1

No. E- ISSN: 3025-4086

Sukrisno, A. (2017). Auditing: Petunjuk Praktis Pemeriksaan Akuntan oleh Akuntan Publik (Edisi ke-5). Jakarta: Salemba Empat.

Sutrisna, W. (2020). Pengaruh Peran Bendahara Pengeluaran Terhadap Kualitas Laporan Keuangan Pada Badan Layanan Umum Daerah Pelayanan Kesehatan Di Kabupaten Bandung. Manners, III, 123–134.

Suyono, N. A. (2016). Identifikasi Faktor-Faktor Yang Mempengaruhi Kualitas Laporan Keuangan Pemerintah Daerah (Studi Empiris Pada Pemerintahan Kabupaten Wonosobo). Jurnal PPKM III, Vol.16.2, 237–248.

Syarifuddin, A. (2014). Pengaruh Kompetensi SDM dan Peran Audit Intern Terhadap Kualitas Laporan Keuangan Pemerintah Daerah dengan Variabel Intervening Sistem Pengendalian Intern Pemerintah (Studi Empiris Pada Pemkab Kebumen). Jurnal Fokus Bisnis, Vol.14 No., 26–44.

Tuasikal, A. (2008). Kajian Tentang Dana Perimbangan PAD dan PDRB serta Belanja Modal Pemerintah Daerah (Studi Terhadap Pemerintah Daerah Kabupaten/Kota di Indonesia). Jurnal Ilmiah Wahana Akuntansi, Vol. 3, No, 41–61.

Wahyudi, A. (2017). Determinan Kualitas Informasi Laporan Keuangan Dengan Efektifitas Sistem Pengendalian Intern Sebagai Variabel Intervening (Studi Pada Satuan Kerja Badan Pusat Statistik Se-Provinsi Nusa Tenggara Barat). Universitas Mataram.

Wismoyo, U., & Nasution, J. (2022). Pengaruh kompetensi sumberdaya manusia dan teknologi informasi terhadap kualitas laporan keuangan puskesmas blud dinas kesehatan kabupaten deli serdang. 11(1), 29–39.

Wisna, N. (2015). Organizational Culture and Its Impact On The Quality of Accounting Information Systems. Journal of Theoretical and Applied Information Technology, Vol.82 No., 266.

Yosefrinaldi. (2013). Pengaruh Kapasitas sumber Daya Manusia dan Pemanfaatan Teknologi Terhadap Kualitas Laporan Keuangan Pemerintah Daerah dengan Variabel Intervening Sistem Pengendalian Internal Pemerintah (Studi Empiris pada Dinas Pengelolaan dan Aset Daerah Se-Sumatra Bara. Jurnal Akuntansi, Vol.1 No.1.

Yudistira, A. (2017). Digital Repository Repository Universitas Universitas Jember Jember Digital Digital Repository Repository Universitas Universitas Jember Jember. Digital Repository Universitas Jember, (September 2019), 2019–2022.