

## CHAPTER V

### CONCLUSION

#### 5.1 Conclusion

Based on the result that already has been done on the statistical test, analyses, and discussion in the previous chapter, we can have some conclusions:

1. Internal Control System significantly affects the quality of BLUD financial reports of the Regional General Hospital dr. Rasidin Padang City.
2. Information Technology does not significantly affect the quality of BLUD financial reports of the Regional General Hospital dr. Rasidin Padang City.
3. Human Resource Competence significantly affects the quality of BLUD financial reports of the Regional General Hospital dr. Rasidin Padang City.
4. The internal control system, Information Technology Utilization, and Human Resource competence simultaneously significantly affect the quality of BLUD financial reports of the Regional General Hospital dr. Rasidin Padang City.

#### 5.2 Limitation

1. There are restrictions on the research location so that only one local government work unit, namely Regional Public Hospital Dr. Rasidin Padang City, that can be studied based on the research title.
2. The variables in this study only use three independent variables, namely the internal control system, utilization of information technology, and human resource competencies, and one dependent variable, namely the quality of financial reports.

#### 5.3 Suggestion

Based on the research that has been done, the suggestions that can be given are as follows:

1. For government agencies, especially those working in the health sector, it is hoped that they will be able to improve the internal control system, utilize the information technology users and increase the competence of each resource to produce quality financial reports.
2. For further researchers, it is hoped that they can add variables that affect the quality of financial reports because, in this study, the writer only uses three independent variables, namely the internal control system, utilization of information technology, and increase

the human resource competence. Given that other variables still affect the quality of financial statements.

3. For further researchers, it is hoped that they can increase the number of samples by expanding the research object to include all regional public service agencies in Padang City so that the results of their research can be more accurate.

