



UNIVERSITAS ANDALAS

DEPARTMENT OF ACCOUNTING

FACULTY OF ECONOMIC AND BUSINESS

UNIVERSITAS ANDALAS

THESIS

The Effect of Internal Control System, Information Technology Utilization, and Human Resource Competence on The Quality of BLUD Financial Reporting at dr.Rasidin Padang Hospital

By:

Muthia Putri Hefra

1910533011

Thesis Advisor: Dr. Asniati, S.E., MBA, CA, Ak, CSRS, CSRA

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ABSTRACT

This study has purpose to determined the effect of internal control system, information technology utilization and human resource competence on the quality of BLUD financial report at dr. Rasidin, in Padang city. The population of this study are consists of all staff members or workers of RSUD dr. Rasidin Padang City has 136 people in general departments like finance and administration. The sampling technique used is slovin formula and obtained as many as 58 sample of employees. The data used is primary data that The data used for this research is primary data obtained by distributing questionnaires to make it more efficient and more accessible for respondents to fill in the questions. The result of the regression analysis show that internal control and human resource competence effect the quality of BLUD financial reporting, but utilization technology does not effect the quality of financial reporting.

Keyword: Internal control, Information technology, Human resource competence, BLUD, Financial Statement

