

# Research Horizon

ISSN: 2808-0696 (p), 2807-9531 (e)

## Research Horizon

Volume: 05

Issue: 02

Year: 2025

Page: 183-194

## Citation:

Akbar, A., & Choiriah, S. (2025). The influence of good corporate governance, internal control system, and human resource competence on financial reporting quality. *Research Horizon*, 5(2), 183–194.

## The Effect of Good Corporate Governance, Internal Control System, and Human Resource Competence on Financial Reporting Quality

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## Abstract

This study examines the effect of Good Corporate Governance, Internal Control Systems, and Human Resource Competencies on the Quality of Financial Statements, with Professionalism as a moderating variable. The population of this study consists of Rural Bank companies registered with the Financial Services Authority (*Otoritas Jasa Keuangan/OJK*) in the J and T regions. The study employs a purposive sampling method, targeting respondents who work in the accounting department of Rural Banks, with a minimum of one year of experience. Data collection is conducted through a direct approach using a questionnaire, targeting 78 respondents, who serve as research subjects. The collected data is processed using SmartPLS version 4 software as a data analysis tool. The results indicate that Good Corporate Governance and Human Resource Competencies significantly affect the Quality of Financial Statements, whereas the Internal Control System does not. Additionally, Professionalism, as a moderating variable, strengthens the relationship between Good Corporate Governance and the Internal Control System with the Quality of Financial Statements. However, Professionalism does not moderate the relationship between Human Resource Competencies and the Quality of Financial Statements.

## Keywords

Bank, Financial Report, GCG, Human Resource Competence, Professionalism

## 1. Introduction

The quality of financial reports is a crucial aspect of accounting and business, as these reports serve as the primary tool for conveying financial information to various stakeholders. High-quality financial reports not only reflect an entity's financial condition but also serve as key indicators for economic decision-making. Astuti & Padnyawati (2022) explain that quality financial reports must meet several qualitative characteristics: understandable, relevant, reliable, and comparable. Relevance ensures that the information presented can influence user decisions, while reliability guarantees that the information is free from material errors and can be trusted. Comparability allows users to assess financial performance across different periods or entities, and understandability ensures that information is presented in a clear and accessible manner for users.

As a financial institution that serves the community by providing access to credit, Rural Banks must ensure that their financial reports adhere to relevant and accountable standards. High-quality financial reports are essential for a company's reputation, as they can influence consumer interest in using its services or making purchases (Sakekle, 2021). Additionally, the presence of well-prepared financial reports serves as a key factor in improving decision-making for stakeholders, minimizing uncertainty, and enhancing resource allocation efficiency. This study differs from previous research in that it focuses on Rural Banks, a sector that has received limited academic attention. Furthermore, the study incorporates a combination of variables, including good corporate governance, internal control systems, human resource competencies, financial report quality, and professionalism. These variables are examined to provide insights for prospective investors regarding the existing standards in Rural Banks, helping them make informed investment decisions.

The importance of this study is to see how important quality financial reports are in each company, especially Rural Bank to face the challenges of maintaining the quality of financial reports amidst competition from similar companies such as conventional banks. The selection of Rural Banks as the object of research is because Rural Banks play an important role as financial institutions that focus on empowering the economy of small and rural communities, which can provide insight into the contribution of Rural Banks to local economic growth. Good corporate governance plays an important role in improving the quality of financial reports. The application of good corporate governance principles such as transparency and accountability can encourage companies to present more accurate and reliable financial information. Verhezen & Abeng (2022), explains that good corporate governance refers to a set of principles, practices, and procedures that direct, control, and manage and ensure transparent, responsible, and ethical company management. Good corporate governance affects the quality of financial reports (Sanjaya et al., 2019; Indriyani & Putra, 2020; Azzahra et al., 2024).

The internal control system in a company is essential to implement, as complex and dynamic organizations must manage risks, protect assets, ensure compliance, and maintain operational integrity. This system serves as a framework designed to help organizations achieve corporate goals more effectively and efficiently while safeguarding stakeholder interests. According to Schandl & Foster (2019), the internal control system is a process carried out by the board of directors, management, and other employees within an entity, designed to provide reasonable assurance regarding the achievement of corporate goals. The internal control system also influences the quality of financial reports (Hidayah, 2019; Rohmah et al., 2020; Dewi & Hoesada, 2020). A company with competent human resources is a valuable asset, as skilled employees ensure that each individual performs effectively according to their role, thereby contributing to high-quality financial reports. According to

Sudiarti & Juliarsa (2020), human resource competence refers to an individual's ability in terms of knowledge, skills, and personality traits that directly impact performance and contribute to achieving organizational goals. Several studies have found that human resource competence affects the quality of financial reports (Sanjaya et al., 2019; Sawitri et al., 2019; Mustapha, 2020). However, research by Dewi & Hoesada (2020) concluded that human resource competence does not influence the quality of financial reports.

In a company, employees are required to perform their assigned tasks. Professionalism is crucial for achieving optimal results, as it involves maintaining high standards in work execution while adhering to ethical codes and applicable regulations. Therefore, ensuring professionalism in the preparation of financial statements is essential for maintaining trust and integrity in the business environment. According to Taher et al. (2021), professionalism refers to the behavior, goals, or qualities that characterize a profession or a professional individual. It involves a commitment to ethical practice, continuous improvement, and the application of specialized knowledge and skills in a particular field. Research conducted by Enzelin & Edi (2021) and Dwiyantri & Wati (2023) concluded that professionalism influences the quality of financial statements. However, a study by Mustapha (2020) found that professionalism does not impact financial statement quality. In this study, the author aims to analyze the influence of good corporate governance implementation, internal control systems, and human resource competence on financial reporting quality, with professionalism as a moderating variable.

## **2. Literature Review**

Agency theory describes the relationship between two parties: the principal and the agent. In this context, the general manager directs management, while the principal entrusts management with full responsibility for financial oversight. In return, the principal provides financial and non-financial incentives to the management team (Jensen & Meckling, 2019). This theory explains the connection between the company, which is responsible for financial reporting, and stakeholders, who trust the agent to make the right decisions on behalf of the company. One way to strengthen stakeholder trust is by consistently presenting high-quality financial reports that adhere to the principles of transparency, accountability, independence, and fairness. Through these disclosures, the company can effectively meet stakeholders' information needs while also securing their support for the company's long-term sustainability. This demonstrates that transparent and accountable financial reporting serves as a dialogue between the company and its stakeholders, fostering trust and ensuring a mutually beneficial relationship.

Signal theory explains how a company must provide clear and reliable information to shareholders as principals (Salipadang et al., 2017). This theory describes how company owners send signals in the form of information about management actions to stakeholders regarding the company's condition and performance. Signal theory was developed to explain the interaction between two parties with different levels of information, namely management and owners or investors. It focuses on how management communicates signals (information) related to success and failure to the company's owners. These signals are often conveyed through financial statements, which indicate whether managers have complied with accounting principles in preparing financial reports. The disclosure of high-quality financial statements helps maintain a strong relationship between the company and its stakeholders.

Financial statements are the primary means by which companies communicate their financial information to external parties (Kieso, 2017). These reports provide historical financial data measured in monetary units. High-quality financial reports

are essential for stakeholders to make valid and well-informed assessments of an organization, enabling them to take appropriate actions. Gustika et al. (2024) explain that financial reports are considered high quality if they are reliable, relevant, understandable, and comparable. Companies have a responsibility to present accurate and transparent information about their performance to stakeholders, including shareholders and the public. By maintaining high-quality financial statements, companies can effectively demonstrate their accountability to their principals.

Good corporate governance is a method for organizing and managing a company, regulating its relationships with various stakeholders, and ensuring compliance with regulations by upholding responsibility, transparency, fairness, accountability, and independence (Subarnas & Gunawan, 2019). Essentially, the implementation of good corporate governance in a company relies on sound principles and practices to operate ethically, transparently, and responsibly toward stakeholders. The primary objective of good corporate governance is to prevent greed, which can lead agents and managers to engage in theft, corruption, fraud, and manipulation (Choiriah et al., 2021). Companies adopt good corporate governance practices as a signal to the market regarding their performance and stability (Alkadrie & Khairunnisa, 2023). When a company successfully implements good corporate governance, its financial statements will be of high quality, thereby signaling to stakeholders that the company is well-managed and has promising prospects.

The internal control system is a crucial component of corporate governance, consisting of the control environment, risk assessment, control activities, information and communication, and monitoring (Rahayu et al., 2023). The implementation and maintenance of this system require collaboration between management and employees at all levels of the organization. Management is responsible for developing, implementing, and updating the internal control system to ensure the consistent quality of financial reports. According to Choiriah (2019), the internal control system comprises a set of policies and procedures designed to safeguard company assets, ensure the accuracy of accounting information, and promote compliance with laws and management policies. This system acts as a mechanism that instills confidence in stakeholders, assuring them that the company's financial statements are accurate and reliable. Furthermore, clear and trustworthy information reinforces stakeholder trust, ensuring that the financial statements presented by the company reflect high-quality reporting standards.

Human resource competencies encompass individual abilities and characteristics in the form of knowledge, skills, and behavioral attitudes (Sufitrayati et al., 2023). In companies, competence is crucial as it combines knowledge, skills, and behaviors that contribute to achieving organizational goals. Individuals with a high level of competence are more likely to perform optimally in their work. A strong understanding of accounting enables companies to produce high-quality financial reports, which, in turn, enhance stakeholders' trust in the organization.

Professionalism is the ability or expertise to perform tasks effectively based on knowledge and skills (Putri & Rini, 2022). According to Herdiawan et al. (2024), a professional is someone who can carry out their duties efficiently and without discrimination. A professional attitude enables individuals or employees to be more vigilant and attentive to their responsibilities, ultimately contributing to the production of high-quality financial reports. An individual can be considered professional if they demonstrate a high level of responsibility, ethics, integrity, competence, and dedication to their work, while also adhering to the standards, values, and practices associated with their profession or field. This aligns with Pertiwi's (2023) statement that individuals are regarded as professionals when they perform their duties in accordance with their expertise. Companies can signal their commitment to stakeholders by presenting high-quality financial reports that are

accurate, accountable, organized, and reliable. Based on the theoretical review and research findings, the research concept can be illustrated through the following figure:

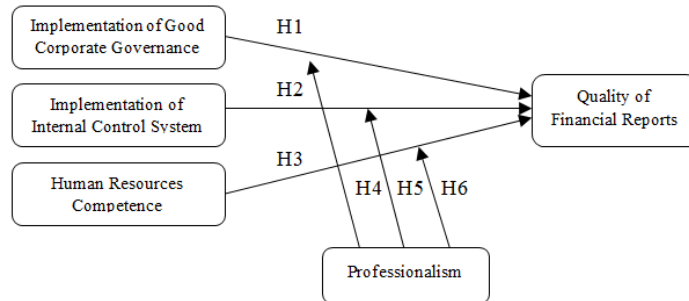


Figure 1. Conceptual Framework

### 3. Methods

The research method used in this study is a qualitative approach utilizing Smart PLS (Kusumah, 2024). The study examines factors influencing the Quality of Financial Reports, including Good Corporate Governance, the Internal Control System, Human Resource Competence, and Professionalism moderation in Rural Banks registered with the Financial Services Authority (*Otoritas Jasa Keuangan/OJK*) as of June 2024. The population of this study consists of Rural Banks registered with the OJK until June 2024. The sample includes Rural Banks located in the J and T regions, with respondents comprising staff/senior staff, assistant managers, and managers in accounting and finance who have work experience ranging from less than one year to more than nine years and a minimum education level of D3. The sample selection follows the purposive sampling method, ensuring that selected participants meet the predetermined criteria. As a result, 52 Rural Banks registered with the OJK and meeting the research criteria were included in the study, while 1,350 Rural Banks registered with the OJK were excluded because they did not meet the criteria. Data analysis was conducted using Smart PLS version 4, which serves as a tool to measure the impact of Good Corporate Governance implementation, Internal Control System implementation, Human Resource Competence, Financial Report Quality, and Professionalism Moderation.

### 4. Results

A total of 87 questionnaires were distributed, 78 of which were returned, while the remaining 9 were not. The distribution process began on April 26, 2024, and ended on July 22, 2024. Once all the questionnaires were collected, the data were analyzed using a reliability test with Cronbach's Alpha to ensure the internal consistency of the research instrument. Furthermore, a hypothesis test was conducted to examine the relationship between the variables in this study. The results of the analysis served as the basis for drawing conclusions and providing recommendations based on the research findings.

A variable is considered reliable if the Cronbach's alpha value is greater than 0.60, indicating that the statements in the questionnaire are trustworthy and reliable. Conversely, if the Cronbach's alpha value is lower than 0.60, the statements in the questionnaire are considered unreliable. In addition, the R-square and F-square values are used to evaluate the variance explained by the structural model or inner model. The table below presents the R-square values that have been tested.

Table 1. Cronbach's Alpha Test Result

Variable	Cronbach's alpha	R-square	R-square Adjusted	Information
Good Corporate Governance (X1)	0.933			Reliable
Internal Control System (X2)	0.965			Reliable
Human Resource Competence (X3)	0.944			Reliable
Professionalism (Z)	0.941			Reliable
Financial Report Quality (Y)	0.937	0.726	0.698	Reliable

Based on Table 1, all Cronbach's alpha values exceed the minimum threshold of 0.60, indicating that all variables in this study are reliable and trustworthy. The R-square value for the Financial Statement Quality variable is 0.726, while the adjusted R-square value is 0.698. Based on the adjusted R-square value, variables X1 (Good Corporate Governance), X2 (Internal Control System), and X3 (Human Resource Competence) collectively have a strong influence on Y (Quality of Financial Statements), accounting for 69.8% of the variation. The remaining 30.2% is influenced by other variables not examined in this study.

Hypothesis testing in this study was conducted using the bootstrapping method to measure the influence of several variables on the quality of financial reports. The independent variables tested include Good Corporate Governance (X1), Internal Control System (X2), and Human Resource Competence (X3). Additionally, this study examined the moderating role of the Professionalism variable (Z) in the relationship between the independent variables and the quality of financial reports (Y). The analysis was performed by examining the Sample Mean, Standard Deviation (STDEV), T-Statistics, and P-Values to determine whether the hypotheses were accepted or rejected. The results of the hypothesis testing are summarized in Table 2.

**Table 2.** Hypothesis Test Result

Variable	Sample Mean	STDEV	T statistics	P values	Conclusion
X1 -> Y	0.196	0.089	1.978	0.024	H1 Accepted
X2 -> Y	0.051	0.103	0.332	0.370	H2 Rejected
X3 -> Y	0.283	0.095	2.748	0.003	H3 Accepted
X1 -> Z	-0.319	0.088	3.297	0.000	H4 Accepted
X2 -> Z	0.234	0.131	2.057	0.020	H5 Accepted
X3 -> Z	-0.007	0.144	0.390	0.348	H6 Rejected

Based on Table 2, the results indicate that Good Corporate Governance (X1) has a P-value of 0.024, which is smaller than 0.05, with a T-statistic value of 1.978. This suggests that Good Corporate Governance has a positive influence on the Quality of Financial Reports, leading to the acceptance of H1. The Internal Control System (X2) has a P-value of 0.370, which is greater than 0.05, with a T-statistic value of 0.332. This indicates that the Internal Control System does not have a significant effect on the Quality of Financial Reports, resulting in the rejection of H2. Lastly, Human Resource Competence (X3) has a P-value of 0.003, which is smaller than 0.05, with a T-statistic value of 2.748. This demonstrates that Human Resource Competence has a positive influence on the Quality of Financial Reports, leading to the acceptance of H3.

Based on the test results, the analysis of the moderating variable between Good Corporate Governance (X1) and Professionalism (Z) shows a P-value of 0.000, which is smaller than 0.05, with a T-statistic value of 3.297. This indicates that Professionalism strengthens the relationship between Good Corporate Governance and the Quality of Financial Reports. H4 is accepted. Similarly, the analysis of the moderating variable between the Internal Control System (X2) and Professionalism (Z) yields a P-value of 0.020, which is smaller than 0.05, with a T-statistic value of 2.057. This suggests that Professionalism also strengthens the relationship between

the Internal Control System and the Quality of Financial Reports. H5 is accepted. However, the test results for the moderating variable between Human Resource Competence (X3) and Professionalism (Z) show a P-value of 0.348, which is greater than 0.05, with a T-statistic value of 0.390. This indicates that Professionalism weakens the relationship between Human Resource Competence and Financial Report Quality. H6 is rejected.

## **5. Discussion**

Based on the P-value test results for the Good Corporate Governance (GCG) variable, the probability value is 0.024, which is smaller than 0.05. This indicates that Good Corporate Governance has a positive effect on the Quality of Financial Reports. GCG influences financial report quality because the implementation of good corporate governance principles positively impacts company operations. Additionally, GCG supports the achievement of a company's goals and targets. Stakeholders assess good corporate governance practices by relying on the company's financial reports, which directly influence the accuracy of their decisions. The better the implementation of GCG, the higher the quality of financial reports, ultimately benefiting those who use them. Furthermore, GCG serves as proof of a company's commitment to stakeholders by providing accurate, reliable, and accountable data through quality financial reporting. This study aligns with research conducted by Kaawaase et al. (2021), Wahyuni et al. (2024), and Nuraini & Cahyadi (2025), which states that good corporate governance leads to better financial reports by consistently prioritizing transparency, accountability, responsibility, independence, and fairness. As a result, stakeholders and investors feel more confident in investing their capital in the company.

Based on the results of the P-value test for the Internal Control System variable, the probability value is 0.370, which is greater than 0.05. This indicates that the Internal Control System has no significant effect on the Quality of Financial Reports. Although a strong internal control system is crucial, it does not guarantee high-quality financial reports. Other important factors, such as compliance with accounting standards, adequate disclosure, and legal adherence, must also be considered. This result may be due to the incomplete implementation of the internal control system within the company or a lack of understanding among employees regarding its importance. Additionally, the company may not consistently enforce effective control activities to ensure the integrity of financial reports. A lack of training, supervision, and communication further contributes to an ineffective internal control system. This study aligns with the findings of Muda et al. (2018) and Gustina (2021), who stated that while a well-designed internal control system is highly beneficial, it does not necessarily ensure high-quality financial reports. Consequently, stakeholders and investors may not view the company's internal control system as a primary factor when making investment decisions.

Based on the P-value test results for the Human Resource Competence variable, the probability value is 0.003, indicating that Human Resource Competence has a positive effect on the Quality of Financial Reports. This relationship exists because the higher an employee's competence within a company, the better the financial report management will be. As a result, companies with competent human resources tend to produce higher-quality financial reports. By selecting skilled employees, companies can enhance the preparation of financial reports, ensuring they adhere to applicable accounting standards and relevant laws and regulations. This study aligns with research conducted by Sanjaya et al. (2019), Sawitri et al. (2019), and Enzelin & Edi (2021), which concluded that greater human resource competence leads to improved company development. Consequently, investors are more likely to recognize that the company employs professionals who excel in their fields, reinforcing their confidence to invest capital in the company.

Based on the results of the moderating test examining the relationship between Professionalism and Good Corporate Governance on the Quality of Financial Reports, the P-value was found to be 0.000, which is less than 0.05. This indicates that Professionalism strengthens the relationship between Good Corporate Governance and the Quality of Financial Reports. Working professionally enhances accountability in the financial reporting process, ensuring adherence to good corporate governance principles, such as preparing financial reports correctly, completely, reliably, and transparently. The company implements policies and procedures that ensure employees work professionally and comply with regulations and professional standards in financial reporting. This finding is supported by research conducted by Anggraini & Putri (2024), which states that professionalism in financial report preparation has a significant impact on the Quality of Financial Reports.

Based on the results of the moderating test on the relationship between Professionalism and the Internal Control System in relation to the Quality of Financial Reports, the P-value test result is 0.020, which is less than 0.05. This indicates that Professionalism strengthens the relationship between the Internal Control System and the Quality of Financial Reports. Professionalism ensures the application of proper accounting standards in financial reporting, including adherence to accounting principles to produce accurate and complete reports. Additionally, professionalism plays a crucial role in identifying and maintaining an effective control system to minimize errors and fraud in the financial reporting process. As a result, financial reports can be ensured to be accurate, complete, and timely. This finding is supported by research conducted by Maryadi et al. (2024), which states that employees are already aware that their work is not merely an obligation but a form of responsibility in providing social service.

Based on the results of the moderating test examining the relationship between Professionalism and Human Resource Competence on Financial Report Quality, the P-value test result is 0.348, which is greater than 0.05. This indicates that Professionalism weakens the relationship between Human Resource Competence and Financial Report Quality. Professionalism is not a crucial factor in the preparation of financial reports because employees who are competent in their fields can produce financial reports in accordance with established standards. This finding suggests that employees involved in financial report preparation understand that their role extends beyond mere obligation. They recognize their responsibility to provide high-quality financial reports for stakeholders. Furthermore, they are capable of working independently, free from external influence, and in compliance with financial reporting standards, ultimately ensuring the production of high-quality financial reports.

## 6. Conclusion

Based on the results of previous research, this study concludes that Good Corporate Governance, Human Resource Competence, the moderation of Good Corporate Governance variables with Professionalism variables, and the moderation of Internal Control System variables with Professionalism variables have a positive effect on the Quality of Financial Reports. However, the Internal Control System and the moderation of Human Resource Competence variables with Professionalism variables do not affect the Quality of Financial Reports. It is recommended that companies continue to implement good corporate governance, maintain internal control systems, and ensure they have competent human resources. Additionally, companies should provide training programs for employees to enhance their skills and ensure that those working in financial reporting consistently produce high-quality financial reports. For future research, it is suggested that internal control system variables be tested on different samples that may have an impact on the

Quality of Financial Reports. Moreover, readers are encouraged to recognize the importance of implementing good governance practices, maintaining effective control systems, employing competent professionals, and consistently working professionally within a company.

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