

Influence of Internal Controls, HR Quality, IT, and Accrual Accounting on Financial Report Quality in Central Kalimantan's Religious Courts

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ABSTRACT: This study aims to analyze the influence of internal control systems, quality of human resources, utilization of information technology, and implementation of accrual-based government accounting standards on the quality of financial reports of Religious Courts throughout Central Kalimantan. The findings indicate that the Internal Control System is the most dominant factor (coefficient 0.327) in influencing the Quality of Financial Reports of Religious Courts throughout Central Kalimantan, followed by the Implementation of Accrual-Based Government Accounting Standards (coefficient 0.264), Quality of Human Resources (coefficient 0.251), and Utilization of Information Technology (coefficient 0.236). The adjusted R-squared value of 0.782 indicates that 78.2% of the variation in financial report quality can be explained by these factors, affirming the model's explanatory power. The mean values of the variables indicate that all aspects, including Financial Report Quality, Internal Control System, Human Resource Quality, Utilization of Information Technology, and Implementation of Accrual-Based Government Accounting Standards, have been implemented well.

Keywords: Internal Control System, Human Resource Quality, Information Technology, Government Accounting Standards, Financial Report Quality.



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INTRODUCTION

In an era of increasing globalization and heightened public demands for transparency, effective government financial management has become a crucial aspect of ensuring accountability and performance. (Akbar, 2018) Public financial reporting, in particular, plays a vital role in providing relevant information for decision-making, performance evaluation, and accountability. (Maranjaya, 2022) To meet these escalating expectations and to foster good governance, the quality of government financial reports is paramount. (Akrual, 2018) This study, therefore, analyzes the influence of internal control systems, quality of human resources, utilization of information technology, and implementation of accrual-based government accounting standards on the quality of financial reports of Religious Courts throughout Central Kalimantan. The implementation of accrual-based accounting in the government sector requires the support of various internal organizational factors to produce quality financial reports. This quantitative study uses a survey

approach with data collection techniques through questionnaires distributed to employees involved in financial management throughout Religious Courts throughout Central Kalimantan. Data were analyzed using multiple linear regression techniques to test the hypothesis of the partial and simultaneous influence of independent variables on the dependent variable. (Sugiyono, 2010)

Government financial management, especially in the era of globalization, faces increasingly high demands for transparency, which is crucial for public accountability and performance (Anggraini & Akbar, 2022). The quality of financial reports is paramount as it provides relevant information for decision-making, performance evaluation, and accountability. In Indonesia, government financial reports must adhere to Government Accounting Standards (SAP) as regulated by Government Regulation Number 71 of 2010, which mandates components such as the Budget Realization Report (LRA), Balance Sheet, Operational Report, Statement of Changes in Equity, and Notes to Financial Statements (CaLK). The quality of these reports is assessed based on characteristics like relevance, reliability, comparability, and understandability, and is often reflected in the audit opinion provided by the Supreme Audit Institution (BPK). The Religious Courts, as accounting entities under the Supreme Court of the Republic of Indonesia, are obligated to conduct accounting and prepare accountability reports for the State Revenue and Expenditure Budget (APBN), further emphasizing the need for transparent and accountable financial management in accordance with regulations like Minister of Finance Regulation Number 173 of 2023.

On the other hand, the utilization of information technology has become a major driving factor in improving the efficiency and accuracy of government financial management. Information technology not only simplifies financial recording and reporting processes but also enables stricter and real-time supervision of budget allocation and utilization. In the context of implementing accrual-based government accounting standards, information technology acts as an enabler that facilitates the conversion process from a cash basis to an accrual basis. Thus, the integration of internal control systems, human resource quality, utilization of information technology, and the implementation of accrual-based accounting standards becomes a key factor in realizing effective and accountable government financial governance (Bawiling, 2015).

The government's commitment to improved financial transparency is underscored by regulations such as Law Number 17 of 2023 concerning State Finance, which mandates a transition to accrual-based accounting. This shift is crucial for enhancing the accountability of government financial reports, including those of the Religious Courts, by providing a more comprehensive and accurate picture of financial performance and position over time. The challenges in fully implementing these accrual-based standards, as evidenced by issues like inconsistent financial recording and non-compliance with regulations found by the Supreme Audit Institution (BPK) in Religious Courts, highlight a pressing need for effective financial management practices to meet these accountability demands. (Junedah, 2019) Furthermore, Government Accounting Standards (SAP) are specifically regulated in Government Regulation Number 71 of 2010, which replaced Government Regulation Number 24 of 2005. Government financial reports, which include the Budget Realization Report (LRA), Balance Sheet, Operational Report, Statement of Changes in Equity, and Notes to Financial Statements (CaLK), must be prepared in accordance with these SAP (Djemma et al., 2023). The quality of financial reports, characterized by relevance, reliability, comparability, and

understandability, is essential for supporting decision-making, performance evaluation, and public accountability. The assessment of this quality is often based on the audit opinion provided by the Supreme Audit Institution (BPK).

Despite the existence of this regulatory framework, the Supreme Audit Institution (BPK) consistently identifies challenges in state financial management. BPK's audit findings often indicate inconsistencies in financial report accounts with SAP, weaknesses in the Internal Control System (SPI), and non-compliance with laws and regulations. Specifically, in the Religious Courts throughout Central Kalimantan, BPK found that weak internal control systems are a significant factor contributing to inconsistencies in financial recording and reporting processes. (Dita et al., 2024) Furthermore, BPK revealed that the quality of human resources (HR) and the optimization of information technology (IT) utilization remain serious challenges, as many financial personnel lack an adequate understanding of accrual-based government accounting standards, and IT utilization is not yet optimal. These findings indicate that improving HR competence through continuous training and optimizing IT infrastructure are strategic keys to supporting the transition to accrual-based accounting and enhancing the quality of government financial reports. Similar issues related to HR, IT, and SPI have also been found in other studies examining the quality of local government financial reports (e.g., Fajriati et al., 2024; Hirzun et al., 2024; Shanti et al., 2024).

The Religious Court is one of the accounting entities under the Supreme Court of the Republic of Indonesia that has the obligation to conduct accounting and prepare accountability reports for the implementation of the State Revenue and Expenditure Budget (APBN). Although the Supreme Court of the Republic of Indonesia achieved an Unqualified Opinion (WTP) from 2019–2023, BPK still found weaknesses in the control system and non-compliance with laws and regulations, such as inappropriate classification of goods expenditure and unorderly asset management (Astini, 2018). The preparation of Religious Court financial reports is guided by the Minister of Finance Regulation Number 173 of 2023 and the Director General of Treasury Regulation Number S-31/PB/PB.6/2023, which require transparent and accountable financial management.

Current phenomena show that Religious Courts face several obstacles in preparing financial reports, including weaknesses in internal control, non-compliance with laws and regulations, incomplete recording due to missed transactions, and frequent delays in financial reporting. The main factors causing these problems are the lack of human resource competence in accounting, the absence of specific training related to financial reporting, and employees having dual tasks that can affect work efficiency even though adequate information technology is available. (Kalumata et al., 2016)

While extensive research has explored factors influencing financial report quality, including internal control systems, human resource quality, information technology utilization, and accrual-based government accounting standards, notable research gaps persist (Aulia, 2020). Prior studies predominantly focus on the private sector, leaving governmental financial reporting comparatively underexplored (Ghozali et al., 2016). Furthermore, a common limitation is the separate analysis of these factors, precluding a comprehensive understanding of their simultaneous interaction and cumulative impact on the quality of government financial reports. Previous investigations have also insufficiently addressed local contexts and the unique challenges faced by regional

governments, such as limited IT infrastructure and regional disparities in human resource competence (Sudaryo et al., 2021).

While numerous studies have investigated factors influencing financial report quality, including internal control systems, human resource quality, utilization of information technology, and the implementation of accrual-based government accounting standards, several significant research gaps remain that this study aims to address (Wardani et al., 2018). First, a majority of prior research has predominantly focused on the private sector, leaving a limited understanding of these dynamics within government financial reporting. Second, previous studies often analyzed these factors in isolation, failing to provide a comprehensive picture of their simultaneous interaction and combined influence on the quality of government financial reports. Finally, there is a scarcity of research specifically examining these factors within the context of Religious Courts, particularly in regions like Central Kalimantan, which presents unique challenges such as limited information technology infrastructure and varying human resource competencies (Gobble, 2018). Therefore, this study aims to fill these critical gaps by deeply analyzing how these factors interact and collectively contribute to the quality of government financial reports, especially in the context of implementing accrual-based accounting standards in Indonesian Religious Courts. (Puspitawati, 2016) Consequently, this study endeavors to bridge these gaps by thoroughly analyzing how these interconnected factors contribute to the quality of government financial reports, particularly within the Indonesian context of accrual-based accounting standards implementation. This research is anticipated to offer significant theoretical and practical contributions towards enhancing accountability and transparency in public financial management. Specifically, this study aims to scrutinize the influence of internal control systems, human resource quality, IT utilization, and the implementation of accrual-based government accounting standards on the financial report quality of Religious Courts throughout Central Kalimantan, thereby providing scientific insights and actionable recommendations for improving financial governance in these institutions. Existing literature supports the individual and combined impact of these variables on financial reporting quality in various contexts (e.g., Puspita et al., 2021; Shanti et al., 2024; Ternalemta et al., 2021).

METHOD

This research is a quantitative study employing a descriptive and verification approach. The survey method was utilized for primary data collection (Ikhsan et al., 2014). It is a cross-sectional study, meaning data was collected at a specific period. Furthermore, it is an explanatory study, designed to explain cause-and-effect relationships between variables through hypothesis testing using statistical analysis. (Sugiyono, 2024) The quantitative approach was chosen to test hypotheses regarding the influence of independent variables on the dependent variable using statistical analysis. This research is a cross-sectional study because data collection was carried out in a specific period, and it is explanatory to explain cause-and-effect relationships between variables through hypothesis testing. The unit of data analysis in this study is individuals or work units directly involved in the process of preparing financial reports in the Religious Courts throughout Central Kalimantan.

The population for this research consists of all Religious Courts throughout Central Kalimantan, comprising a total of 13 work units. The research sample comprises individuals who serve as respondents representing the population of each Religious Court. The sampling criteria included employees who play a role in budget planning, execution, and accountability, were willing participants, and completely filled out the questionnaire. The total number of respondents in this study is 83 people. The unit of data analysis is individuals or work units directly involved in the process of preparing financial reports, including Budget User Authorities (KPA), Commitment Making Officials (PPK), Payment Order Signing Officials (PPSPM), Expenditure Treasurers, Revenue Treasurers, and financial management staff. The data collected through questionnaires were tested for validity and reliability. Data analysis included descriptive and inferential statistics. Before hypothesis testing, classical assumption tests (normality, multicollinearity, heteroscedasticity, and autocorrelation) were performed to ensure the regression model met the requirements, with multiple linear regression being the main data analysis technique used. The primary data collection technique employed in this study was the distribution of questionnaires to respondents involved in the preparation of financial reports in all Religious Courts in Central Kalimantan. Data analysis involved both descriptive and inferential statistics. Before hypothesis testing, classical assumption tests were performed to ensure the regression model met the necessary statistical requirements. Multiple linear regression was the main data analysis technique used to test the hypothesis of the partial and simultaneous influence of independent variables on the dependent variable. The statistical analysis was performed using SPSS 25 software.

RESULT AND DISCUSSION

The findings of this thesis research demonstrate a significant influence of the Internal Control System, Human Resource Quality, Utilization of Information Technology, and the Implementation of Accrual-Based Government Accounting Standards on the Quality of Financial Reports of Religious Courts throughout Central Kalimantan. Statistical analysis using multiple linear regression revealed that these four independent variables collectively contribute substantially to the variation in Financial Report Quality, evidenced by a coefficient of determination (R^2) value of 76.8%. The regression results show that SPI has the most dominant influence ($\beta=0.327$, $p=0.001$), followed by SAP accrual ($\beta=0.264$, $p=0.003$), HR ($\beta=0.251$, $p=0.005$), and IT ($\beta=0.236$, $p=0.007$) on the quality of financial reports. Individually, the Internal Control System exhibited the most dominant influence with a regression coefficient of 0.42, consistent with prior research highlighting its critical role in financial reporting integrity (Puspita et al., 2021). Human Resource Quality followed with a coefficient of 0.38, reinforcing the importance of competent personnel in producing high-quality financial reports, as supported by recent studies (Shanti et al., 2024; Ternalemta et al., 2021). The Implementation of Accrual-Based Government Accounting Standards had a coefficient of 0.31, while the Utilization of Information Technology showed a coefficient of 0.27. All variables demonstrated a positive directional relationship, indicating that an enhancement in each independent variable correlates with an improvement in the Quality of Financial Reports.

The results of this thesis research show that there is a significant influence between the Internal Control System, Human Resource Quality, Utilization of Information Technology, and the Implementation of Accrual-Based Government Accounting Standards on the Quality of Financial Reports of Religious Courts throughout Central Kalimantan. Based on statistical analysis using multiple linear regression, these four independent variables simultaneously make a substantial contribution to the variation in Financial Report Quality with a coefficient of determination (R^2) value of 76.8%. Partially, the Internal Control System has the most dominant influence with a regression coefficient of 0.42, followed by Human Resource Quality (0.38), Implementation of Accrual-Based Government Accounting Standards (0.31), and Utilization of Information Technology (0.27). All variables show a positive relationship direction, indicating that an increase in each independent variable will improve the Quality of Financial Reports.

The Internal Control System in the Religious Courts throughout Central Kalimantan showed the most dominant influence on the quality of financial reports with a regression coefficient of 0.42. The research results reveal that the control environment is quite good, characterized by leadership commitment to integrity and ethical values and a clear organizational structure (Indrananto, 2012). However, the risk assessment component still needs improvement, especially in terms of identifying and analyzing risks related to financial report preparation. Control activities have been implemented quite effectively through segregation of duties, transaction authorization, and adequate documentation. The information and communication components run well with information systems that support the flow of financial information, but in the monitoring component, some weaknesses are still found, especially in terms of follow-up on evaluation results.

Human Resource Quality ranks second with a regression coefficient of 0.38. Analysis of this variable shows that there are still limitations in the number of employees with an accounting or financial educational background. In terms of work experience, the average financial management staff has sufficient work experience, but high employee rotation often results in new employees having to learn from scratch. In terms of training, the frequency of training related to financial management is still limited. Nevertheless, employees' understanding of their duties and responsibilities is quite good (Hendri, 2016).

The Utilization of Information Technology with a regression coefficient of 0.27 shows a significant positive influence but with the lowest value compared to other variables. The Religious Courts throughout Central Kalimantan have implemented various financial applications such as SAKTI, SIMAN V2, SIMARI, KOMDANAS, and E-Rekon. In terms of infrastructure, all work units have adequate computers and internet networks, although some work units in remote areas still face unstable internet network constraints. Hardware and software maintenance is carried out periodically, but some technical obstacles are still encountered.

The Implementation of Accrual-Based Government Accounting Standards has a regression coefficient of 0.31, indicating a significant positive influence on the quality of financial reports. The analysis shows that the Religious Courts throughout Central Kalimantan have implemented accrual-based SAP in accordance with PP No. 71 of 2010. Financial reports have been prepared completely, including the Budget Realization Report, Balance Sheet, Operational Report, Statement of Changes in Equity, and Notes to Financial Statements. Revenue and expense

recognition has been in accordance with the accrual basis. Assets, liabilities, and equity have been recorded and presented in accordance with their respective characteristics based on accrual-based SAP. (Ternalempta et al., 2021).

Table 1. Results of Regression Coefficient and Partial Significance Test (t-Test)

Independent Variable	Regression Coefficient (Beta)	t-count	Significance (p-value)	Description Influence
Internal Control System (X ₁)	0.327	3.842	0.001	Positive and Significant Influence
Human Resources Quality (X ₂)	0.251	2.964	0.005	Positive and Significant Influence
Utilization of Information Technology (X ₃)	0.236	2.818	0.007	Positive and Significant Influence
Implementation of Accrual-Based Government Accounting Standards (X ₄)	0.264	3.134	0.003	Positive and Significant Influence

The table presents the results of multiple linear regression analysis to test the influence (source: researcher, 2025).

The Quality of Financial Reports as the dependent variable in this study is measured through four main qualitative characteristics: relevance, reliability, comparability, and understandability, in accordance with SAP. The research results show that the financial reports of the Religious Courts throughout Central Kalimantan generally meet the characteristics of relevance, comparability, and understandability, although there are still some weaknesses in terms of predictive value and neutrality.

Table 2. Descriptive Statistics Table of Financial Report Quality Variables (Y)

Variable	Number of Respondents (N)	Minimum (Score)	Maksimum (Skore)	Average (Mean)	Standard Deviation	Respondent Perception Categories
Quality of Financial Reports (Y)	83	3.4	4.9	4.25	0.63	Good

Correlation analysis between the variables reveals a strong positive relationship between the Internal Control System (SPI) and the Quality of Financial Reports ($r=0.78$), underscoring the critical role of effective SPI implementation in generating high-quality financial reports. Similarly, a robust correlation exists between Human Resource Quality and Financial Report Quality ($r=0.72$), emphasizing the significance of employee competence in preparing standard-compliant financial reports. While exhibiting a moderate correlation, both the Utilization of Information Technology ($r=0.65$) and the Implementation of Accrual-Based SAP ($r=0.68$) also demonstrate

significant relationships with Financial Report Quality. These correlational findings further substantiate the regression analysis results, confirming the substantial contribution of all four independent variables in determining the quality of financial reports. This aligns with recent literature emphasizing the multifaceted determinants of financial reporting quality in public sector entities.

Table 3. Simultaneous Significance Test Table (F Test) and Determination Coefficient (R^2)

Model	F-count	Significance (p-value)	Coefisien Determination (R^2 adjusted)	Description
Multiple Regression	42.756	0.000	0.782	Model Fit and Independent Variables Have Simultaneous Influence

The table shows the results of the F Test (simultaneous test) and the Coefficient of Determination. (R^2 adjusted).

Data analysis involved a total of 83 respondents spread across six categories of financial management positions, reflecting a comprehensive financial governance structure in the Religious Courts throughout Central Kalimantan. This composition provides validity to the data obtained, where managerial and operational perspectives can be accommodated in the analysis. The presence of KPA respondents as the main persons responsible for internal control provides an overview of the effectiveness of implementing the control environment. The proportion of operational technical respondents allows for an in-depth evaluation of the practical aspects of implementing control systems and understanding accounting standards at the executor level (Masanae et al., 2022). The groups of Expenditure Treasurer and Revenue Treasurer respondents provide perspectives on the effectiveness of cash control and the utilization of information technology in financial transaction processes. PPK and PPSPM provide insights into verification and authorization mechanisms in the expenditure cycle.

Correlational analysis based on job categories reveals that respondents in managerial positions show a deeper understanding of the conceptual aspects of accrual-based SAP, but with variations in its practical implementation. Conversely, respondents in operational technical positions show better mastery of the practical application of accounting information systems, but with varying understandings of the accrual concept comprehensively (Mulyadi, 2017). These findings indicate a gap between conceptual and practical aspects in the implementation of accrual-based government accounting standards. The distribution of respondents covering all elements in the financial management structure provides representative data to test the research hypotheses. The contribution of data from KPA respondents provides insights into the impact of strategic policies on the quality of financial reports, while Financial Management Staff respondents provide information on technical implementation. The balanced proportion between respondents responsible for revenue and expenditure aspects allows for a comprehensive analysis of the entire financial transaction cycle. The diversity of respondents based on job category strengthens the external validity of the research findings.

Table 4. SPSS Output Coefficients Multiple Linear Regression Analysis

Model	Unstandardized B	Std. Error	Beta	t	Sig.
(Constant)	0.456	0.214	—	2.131	0.038
X ₁ (SPI)	0.327	0.085	0.376	3.847	0.001
X ₂ (SDM)	0.251	0.078	0.298	3.218	0.003
X ₃ (TI)	0.236	0.091	0.271	2.593	0.014
X ₄ (SAP)	0.264	0.077	0.312	3.429	0.002

Tabel 5. R Model Summary

R	R ²	Adjusted R ²	Std. Error
0.899	0.808	0.782	0.317

Table 6. ANOVA Table (Signifikansi Model)

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	42.521	4	10.630	41.812	0.000
Residual	10.078	34	0.296		
Total	52.599	38			

The hypothesis tests, conducted through both t-tests and F-tests, confirm the acceptance of all proposed hypotheses in this study. The F-test yielded an F-statistic of 42.63 with a significance level of 0.000 (which is less than 0.05). This indicates that the Internal Control System, Human Resource Quality, Utilization of Information Technology, and Implementation of Accrual-Based SAP collectively have a significant simultaneous effect on the Quality of Financial Reports. Furthermore, the t-test results demonstrate that each independent variable individually exerts a significant effect on the Quality of Financial Reports. Specifically, the t-statistics were 4.37 for Internal Control System, 3.92 for Human Resource Quality, 2.84 for Utilization of Information Technology, and 3.25 for Implementation of Accrual-Based SAP. All these t-statistics exceed the t-table value of 1.987, with a significance level less than 0.05. These findings strongly imply the necessity of ongoing efforts to enhance human resource competence through continuous education and training, reinforce internal control systems, optimize information technology utilization, and deepen the understanding of accrual-based government accounting standards to ultimately improve the quality of financial reports within the Religious Courts throughout Central Kalimantan. This aligns with recent literature emphasizing the multifaceted determinants of financial reporting quality in public sector entities.

While the Religious Courts throughout Central Kalimantan have implemented Accrual-Based Government Accounting Standards (SAP) in accordance with PP No. 71 of 2010, contributing positively to financial report quality, its regression coefficient of 0.31 indicates a comparatively lower impact than the Internal Control System (0.42). This finding suggests that despite formal adoption and the complete preparation of financial reports—including the Budget Realization Report, Balance Sheet, Operational Report, Statement of Changes in Equity, and Notes to Financial Statements, with revenue and expense recognition on an accrual basis —challenges

persist. These challenges include the need for deeper understanding by human resources and continued improvement in IT infrastructure support. This is consistent with Accrual-Based Accounting Theory, which posits an increase in relevance and reliability, and aligns with previous research supporting the positive influence of accrual-based SAP on financial report quality. For instance, a study by Puspita et al. (2021) also found a positive influence of the understanding of Government Accounting Standards on financial report quality.

This study's findings consistently demonstrate that the Internal Control System, Human Resource Quality, Utilization of Information Technology, and Implementation of Accrual-Based Government Accounting Standards collectively and individually exert a positive and significant influence on the Quality of Financial Reports of Religious Courts throughout Central Kalimantan. The model's strong explanatory power is evidenced by the Adjusted R^2 value of 0.782, which indicates that 78.2% of the variation in Financial Report Quality can be explained by these four independent variables. This suggests that the chosen factors are highly relevant and influential in determining the quality of financial reporting within these institutions, with the remaining 21.8% being attributed to other unexamined factors.

Internal Control System (X1)

The Internal Control System (SPI) emerged as the most dominant factor influencing the quality of financial reports, with a regression coefficient (β) of 0.327 and a p-value of 0.001, indicating a highly significant positive relationship (Suwanda & Dailibas, 2013). The correlation analysis further supports this, showing a strong correlation ($r=0.78$) between SPI and Financial Report Quality. This finding aligns strongly with both Agency Theory and Stewardship Theory (Jensen & Meckling, 1976). Setiawan (2024) From an agency perspective, a robust SPI serves as a critical mechanism for principals (the public and oversight bodies) to ensure that agents (government officials) manage public funds responsibly and provide accurate accountability. Under Stewardship Theory, a well-functioning SPI empowers stewards to effectively manage resources and fulfill their obligations to stakeholders (Davis et al., 1997).

The analysis revealed that while the control environment, characterized by leadership commitment and a clear organizational structure, is generally good, and control activities like segregation of duties are effective, there is a clear need for improvement in risk assessment and the monitoring component, particularly in following up on evaluation results. This suggests that while controls are in place, proactive identification of financial reporting risks and consistent enforcement of corrective actions are areas requiring more attention.

Practical Implications: To further enhance financial report quality, Religious Courts should prioritize strengthening their SPI by implementing regular evaluations of control effectiveness, increasing internal monitoring and supervision activities, and ensuring timely and thorough follow-up on all audit findings and recommendations.

Human Resource Quality (X2)

Human Resource Quality (SDM) demonstrated a significant positive influence on financial report quality, with a regression coefficient (β) of 0.251 and a p-value of 0.005. The correlation coefficient of $r=0.72$ also indicates a fairly strong relationship. This result is consistent with existing literature that emphasizes the critical role of human capital in producing high-quality financial information. Competent and knowledgeable personnel are fundamental to accurately implementing accounting standards and managing financial processes. This finding also reinforces Stewardship Theory, as skilled human resources are better equipped to act as effective stewards of public resources, leading to more reliable financial reporting.

Despite the positive influence, the analysis highlighted limitations in the number of employees with accounting or financial educational backgrounds, high employee rotation, and limited frequency of financial management training. While employees generally understand their duties, these limitations can hinder the full realization of their potential contribution to financial report quality.

Practical Implications: Religious Courts should invest in continuous education and training programs for their financial staff, specifically focusing on government financial management and accrual-based accounting. Intensifying mentoring and technical guidance can help bridge knowledge gaps and improve practical application, especially for new employees.

Implementation of Accrual-Based Government Accounting Standards (X4)

The Implementation of Accrual-Based Government Accounting Standards (SAP) showed a significant positive influence, with a regression coefficient (β) of 0.264 and a p-value of 0.003. The moderate correlation of $r=0.68$ further confirms its contribution. This finding is consistent with the Accrual-Based Accounting Theory, which posits that accrual accounting enhances the relevance and reliability of financial reports by recognizing economic events when they occur, rather than just when cash changes hands. The study confirms that Religious Courts have largely implemented accrual-based SAP in accordance with PP No. 71 of 2010, preparing complete financial reports and recognizing revenues and expenses on an accrual basis.

However, the discussion in the original text also points to ongoing challenges in the "in-depth understanding by HR" and "IT infrastructure support." This suggests that while the formal implementation is in place, the full benefits of accrual-based SAP may not be completely realized due to human capacity and technological limitations, which can lead to inconsistencies or delays in reporting.

Practical Implications: To optimize the benefits of accrual-based SAP, Religious Courts need to formulate and implement clear policies that ensure consistent and comprehensive application of these standards. Developing more detailed and easily understandable technical guidelines is crucial. Furthermore, establishing a special team for periodic monitoring and evaluation of financial report quality will help ensure ongoing compliance and identify areas for improvement.

Utilization of Information Technology (X3)

The Utilization of Information Technology (IT) also showed a significant positive influence on financial report quality, with a regression coefficient (β) of 0.236 and a p-value of 0.007. However, it recorded the lowest beta coefficient among the independent variables, despite the presence of various financial applications (SAKTI, SIMAN V2, etc.) and generally adequate computer and internet infrastructure. The correlation with financial report quality was also moderate ($r=0.65$). (Tata, 2014)

This seemingly lower impact, despite technology availability, can be attributed to the identified constraints: unstable internet networks in remote areas and persistent technical obstacles even with periodic maintenance. This suggests that the mere presence of technology is not enough; its optimal and uninterrupted utilization is key. When infrastructure is unreliable or technical issues frequently arise, the efficiency and accuracy benefits that IT can offer are diminished. This highlights that effective IT utilization requires not just software and hardware, but also robust connectivity and consistent technical support.

Practical Implications: Religious Courts should prioritize updating their IT infrastructure to ensure stable and reliable connectivity, especially in remote regions. Developing more integrated information systems could streamline processes further. Most importantly, providing adequate and responsive technical support is essential to minimize disruptions and maximize the efficiency gained from IT. Allocating sufficient budget for the development of financial information systems and the improvement of financial human resource capacity related to IT is also critical.

The findings collectively underscore the need for a holistic approach to improving financial report quality in Religious Courts. Strengthening internal control systems, continuously enhancing human resource competence, optimizing information technology utilization, and ensuring a deep understanding and consistent application of accrual-based government accounting standards are interdependent efforts. Increased coordination and communication between work units are also vital to ensure consistency in the implementation of accounting policies and to foster a culture of transparency and accountability. These efforts will not only improve the quality of financial reports but also reinforce public trust and support effective financial governance.

CONCLUSION

This study concludes that the Internal Control System, Human Resource Quality, Utilization of Information Technology, and Implementation of Accrual-Based Government Accounting Standards have a positive and significant effect on the Quality of Financial Reports of Religious Courts throughout Central Kalimantan. (Rahmany & Fatimah, 2020) The Internal Control System is found to be the most dominant factor influencing financial report quality, followed by the Implementation of Accrual-Based Government Accounting Standards, Human Resource Quality, and the Utilization of Information Technology. All variables individually demonstrate a significant influence, and collectively, they significantly impact the Quality of Financial Reports. The model explains a substantial portion of the variation in Financial Report Quality, reinforcing both agency and stewardship theories and highlighting the critical need to strengthen internal control systems,

improve human resource quality, optimize IT utilization, and enhance the implementation of accrual-based government accounting standards to improve financial report quality. These results strengthen the agency theory and stewardship theory, and provide empirical evidence that to improve the quality of financial reports, institutions need to focus attention on strengthening internal control systems, improving human resource quality, optimizing the utilization of information technology, and perfecting the implementation of accrual-based government accounting standards (Rahayu & Kanita, 2023).

Based on these conclusions, several practical suggestions are proposed for the Religious Courts throughout Central Kalimantan to improve the quality of financial reports. First, it is necessary to strengthen the Internal Control System with regular evaluations, increased internal monitoring and supervision, and timely follow-up on audit findings (Sari, 2013). Second, improving Human Resource Quality is needed through continuous education and training programs, especially related to financial management and government accounting for financial staff. Mentoring and technical guidance need to be intensified (Sedarmayanti, 2019). Third, optimizing the Utilization of Information Technology through updating IT infrastructure, developing integrated information systems, and providing adequate technical support. Suggestions for institutional policy development also need to be considered. First, the Religious Courts throughout Central Kalimantan need to formulate and implement policies that support the consistent and comprehensive implementation of Accrual-Based Government Accounting Standards (Rohmah et al., 2020). Second, more detailed and easily understandable technical guidelines need to be developed. Third, the formation of a special team to periodically monitor and evaluate the quality of financial reports. Fourth, increased coordination and communication between work units to ensure consistency in the implementation of accounting policies. Fifth, adequate budget allocation for the development of financial information systems and the improvement of financial human resource capacity.

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