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The Influence of Human Resource Quality, Influence of Information Technology and Internal Control Systems on the Quality of Company Financial Reports Through Company Management Performance

(Case Study on Sharia Cooperatives in East Java)

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ABSTRACT

This study aims to analyze the influence of the quality of human resources, the use of information technology, and internal control systems on the quality of financial statements through the performance of company management in Sharia Cooperatives in the East Java region. This research is motivated by the importance of the quality of financial reporting as a form of accountability and transparency in cooperative financial management, which can ultimately increase the trust of members and stakeholders. Data collection was carried out through the distribution of questionnaires to 30 respondents who were administrators or managers of sharia cooperatives in the East Java region. The method used in this study is a quantitative approach with path analysis techniques to test the direct and indirect relationships between variables. The results of the study show that (1) the quality of human resources has a positive effect on the company's management performance, (2) the use of information technology has a significant effect on the company's management performance, (3) the internal control system has an effect on the improvement of the company's management performance, (4) the quality of human resources directly affects the quality of financial statements, (5) information technology makes a positive contribution to the quality of financial reports, (6) the internal control system also has a significant effect on the quality of financial statements, (7) the company's management performance has been proven to have a positive influence on the quality of financial statements. In addition, this study also found that (8) the quality of human resources affects management performance indirectly through the quality of financial statements, (9) the use of information technology affects management performance through the quality of financial statements, and (10) the internal control system also affects management performance indirectly through improving the quality of financial statements. The implications of the results of this study are to improve the quality of human resources, optimize the use of technology, and strengthen the internal control system to support the effectiveness of management and transparency of financial reporting in sharia cooperatives.

Keywords: Quality of Human Resources, Information Technology, Internal Control System, Quality of Financial Statements, Management Performance.

1. INTRODUCTION

The economic growth of a country is examined from various angles. One of them is the sector itself, where the development of the economy and the welfare of the community. In an economy that already requires basic things, every country, like it or not, must cooperate with other countries so that its needs can be met. On the other hand, the interactions that are carried out are also non-economic where the relationship between two or more countries has been established previously, there will definitely be considerations to collaborate to advance the economy. Likewise with the micro sector such as cooperatives which will be the focus of this research. Where cooperatives have an important role as providers of loans in the form of credit and savings in the form of Savings and deposits. Cooperatives have an important role in helping creditors to get loans with collateral and with low interest rates offered by cooperatives to prospective creditors.

Human resource (HR) professionals argue that "HR quality is measured through the skills, knowledge, and competencies of personnel that can be utilized to provide professional services" (Sugeng, 2022). HR quality in the

Company Unit Cooperative must have skills acquired through formal learning and not through informal self-education, which means that the human resource manager must be a qualified accountant and have undergone formal training in accounting. Of course, an accountant in the company will be able to explain how the balance sheet is prepared from the initial preparation stage to the final stage of the company's income statement. During the recruitment process, there must be several selection criteria that must be met by prospective employee candidates for this position so that the company is ready to offer them jobs. In the Company Unit Cooperative, prospective employees must have an identity that strengthens confidence in their ability to carry out the responsibilities given and clearly demonstrates accountability. The company really wants and expects every employee to carry out their duties and complete their roles within the specified time limit and actively contribute to achieving the company's vision and mission.

The development of the Company is influenced not only by the quality of human resources but also by the information technology used. Talking about information technology cannot be separated from cooperatives today, where in today's cooperative efforts must be encouraged to shift from traditional to modern. Because if cooperatives do not do digital marketing, positive things in the cooperative will never exist. Digital marketing consultation is also very necessary here, considering the weakness of IT around cooperative members because of the large amount of sensitive member data. In the context of competing in a world that has fallen into digital, cooperatives are required to become factories without any loan guarantees, which will later be obtained from existing company competitors. Some digital marketing introduced to cooperatives will later have a positive impact on society, this cooperative will be better known to the public and widely known, so that many members apply for loans, and some of them save money in the form of savings or deposits with profitable interest. This is at least in accordance with the opinion expressed by Komarasari (2016) where not all capacity or volume is able to produce financial reports, for that it needs to be balanced with the presence of technology in the company. So in the current era, every company or agency that exists, technology is already a primary need. Nowadays, technology is expected to help companies prepare good financial reports and complete them on time.

Law No. 1 of 2004 concerning the state cash management system explains that internal control is a continuous process carried out by management and all employees. The goal is to provide adequate assurance that organizational goals can be achieved, such as carrying out activities effectively and efficiently, ensuring financial reports are reliable, protecting state assets, and complying with applicable regulations. In the business world, there are usually SOPs or rules that guide companies in making decisions. This is where internal control plays an important role because it is very relevant to the process. Starting from personnel recruitment, employee placement, work rules, and the use of tools or software in the company, all are summarized in the company's internal control system.

2. LITERATURE REVIEW

2.1. Quality of Human Resources (HR)

Human resources as one of the main elements in determining the quality produced in business practices. To produce output in the form of "high-quality financial reports", superior and competent human resources are needed. Company human resources are an important benchmark for assessing whether the company can achieve the set output targets. In the context of Sharia Cooperatives in East Java, as a financial institution, human resources are needed who are not only tough but also have a deep understanding of the principles and operations of the cooperative itself. The quality of human resources according to Sutrisno (2016) is the extent to which a person has knowledge, skills, and capabilities that can be utilized in providing services professionally.

According to Iswanto (2021), "Human Resource Management is a branch of general management", along with financial, marketing, and operational management. This study is crucial in organizations because companies face various challenges that are not only related to raw materials, production equipment, or working capital, but also involve labor or HR. HR plays a dual role, namely as the main driver who operates and manages production factors, as well as being the goal of the production activity itself. Thus, "effective HR management is the key to success in achieving" the overall goals of the organization.

2.2. Information Technology

The use of information technology in cooperative environments, especially sharia cooperatives, still tends to be done manually. However, along with the times, cooperatives are required to continue to adapt to technological

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advances. The use of information technology is important to support transparency of information to cooperative members, such as the delivery of profit and loss reports, information on the latest products, and the level of margin or profit sharing offered.

According to Husnan (2017), information technology is used to process data through various stages such as data collection, processing, organizing, storing, and changing. The goal is to obtain quality information, namely information that is accurate, relevant, and available when needed. This information can be used by individuals, business people, and government agencies. Moreover, information technology also plays a crucial role in supporting the process of making the right and efficient decisions, so that it can encourage increased performance and competitiveness at various levels of the organization.

According to Jogiyanto (1995), utilization is employee behavior in using technology to carry out their duties, which is measured based on how often the technology is used and the various applications that are run. This refers to the benefits obtained from the use of the technology to support the implementation of existing tasks, with measurements involving how often the technology is used and how diverse the applications are implemented.

Along with the development of information technology, the quality of information produced also increases, which facilitates various activities in government agencies, especially in improving the quality of accounting information. One technology that is widely applied by government agencies is a computer-based accounting information system. The use of information technology, for example the maximum use of software, has a major impact on efficiency in transaction processing. With this technology, transactions can be processed faster and produce more reliable calculations, so that the quality of financial reporting increases. In addition, the use of technology also helps reduce material errors, helps in the preparation of financial reports that are timely and have good quality.

2.3. Internal Control System

Mulyadi (2010) stated that the internal control system is a process involving policies and procedures systematically designed by management to provide adequate assurance of achieving organizational goals, especially in terms of operational effectiveness and efficiency, reliability of financial reporting, and compliance with applicable rules and regulations. Mulyadi (2010) stated that in order for organizational wealth to be maintained, accounting data to be reliable, work efficiency to increase, and management policies to be complied with, a well-coordinated internal control system is required. This coordination includes organizational arrangements, methods, and integrated data measurement steps.

Internal control is a mechanism influenced by the quality of human resources and the use of information technology. This mechanism is designed to support the achievement of organizational goals effectively and efficiently. With an optimally integrated internal control system, the organization is able to keep assets safe, ensure the accuracy of financial reports, increase operational efficiency, and ensure that the implementation of management policies runs according to plan. The role of information technology in internal control is also an important element, because it allows for process automation and reduces the risk of human error, which ultimately strengthens the achievement of common goals.

According to Mahmudi (2016:21), there are several indicators that can be used to assess whether the internal control system in an organization is running smoothly, these indicators include:

a. Control environment

   The control environment includes elements such as standards, processes, and structures that are the main foundation for the implementation of internal control in an organization. This environment reflects the working atmosphere and perceptions built by the board of commissioners and top management about the importance of implementing internal control. In addition, the control environment also shows the organization's commitment to the expected standards of behavior, which serve as guidelines for maintaining overall operational integrity and effectiveness.

b. Risk assessment

   Risk assessment is a dynamic and iterative process, which aims to identify and assess risks that could affect the achievement of organizational goals. The identified risks are then compared to a previously established risk tolerance level, in order to determine the extent to which the risk is acceptable or requires further mitigation.

c. Control Activities

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Control activities include various efforts designed and implemented through systematically arranged policies and procedures, such as standard operating procedures (SOPs). These activities aim to ensure that management directives are carried out properly in order to minimize risks that could hinder the achievement of organizational goals. With effective control, organizations can maintain consistency in their operations and ensure that each identified risk is managed systematically and in accordance with applicable policies.

d. Information and communication

An entity requires information as a means to implement effective internal control that helps achieve overall objectives. Management is responsible for obtaining, producing, and utilizing high-quality and relevant information, both from internal and external sources. This information is a crucial element to ensure that every part of the SPI can run according to the objectives that have been determined.

e. Monitoring

In the COSO internal control framework, communication is understood as a continuous and recurring process. The goal is to ensure that needed information is obtained, shared, and provided appropriately, thereby supporting smooth decision-making and task execution throughout the organization. Internal communication should be the primary means of disseminating information within the organization. This includes the flow of information from top to bottom, bottom to top, and cross-functionally. With effective communication, organizations can ensure that each individual understands their role in the internal control system, thereby promoting better coordination and execution of responsibilities.

2.4. Quality of Financial Reports

Financial reports are the final output of the accounting recording process that shows the financial condition of a company in a certain period, usually one year. This report plays an important role as a source of information for parties such as management, investors, and creditors to help them make decisions related to the company's economy. According to Harahap (2013), the quality of financial reports describes the extent to which the information compiled is able to provide a relevant, reliable, easy-to-understand, and comparable picture. These characteristics are important so that users of financial reports can use them as a basis for making economic decisions appropriately and effectively.

In order for financial reports to provide maximum benefits in the decision-making process, the information presented must be able to help users in estimating conditions or events that may occur in the future. Data in financial reports can be analyzed through comparison, evaluation, and looking at existing trends, so that it can provide an overview of the direction of the company's development in the future. This is where the importance of financial reports as a tool that not only describes past performance, but also becomes the basis for planning strategies and making more appropriate decisions in the future.

Based on PSAK No. 1 of 2018, financial reports are a crucial element in the financial reporting process aimed at conveying information about the financial condition and performance of an entity. All of these components are arranged in order to provide a comprehensive picture of the financial condition and operational performance of the entity, so that they can be a reference for stakeholders in making economic decisions (Ananda, Ilona, & Rahma, 2021).

According to the Indonesian Accounting Association (2018), financial statements are documents that present an overview of a company's financial situation, both at a certain time and during a certain period. This report includes all components of a complete financial report, which is designed to convey relevant and reliable information for users in making decisions.

2.5. Company Management Performance

Company performance in a company is a picture or condition of the company in a certain period of time and is also referred to as the results or achievements that have an impact on the company's operational activities in optimizing the use of resources available in the company. According to Rudianto (2013), financial performance reflects the achievements made by management in managing company assets efficiently and effectively within a specified period of time. Furthermore, the performance of company management describes the extent to which management has succeeded in carrying out its role and managerial functions in order to achieve organizational goals optimally. This performance reflects the extent of the effectiveness and efficiency of management in managing organizational resources that produce optimal output in accordance with the targets that have been set.

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2.6. Research Hypothesis

A hypothesis is an initial, non-final answer to a problem where the problem has been stated in a statement.

H1 : Human resource quality influences company management performance.
H2 : Utilization of information technology has an impact on company management performance.
H3 : Internal control system has an effect on company management performance.
H4 : Human resource quality influences the quality of financial reports.
H5 : Utilization of information technology has an impact on the quality of financial reports.
H6 : Internal control system has an effect on the quality of financial reports.
H7 : Company Management Performance has an effect on the Quality of Financial Reports
H8 : Human resource quality influences the quality of financial reports through company management performance.

H9 : The use of information technology has an effect on the quality of financial reports through company management performance.
H10 : Internal Control System influences the Quality of Financial Reports through Company Management Performance.

3. RESEARCH METHODS

3.1. Operational Definition of Variables

a. Human Resources Quality
HR quality is a measure of the extent of the capabilities of each individual/employee in the company, with indicators of employee capabilities/skills and self-development.
b. The Influence of Information Technology
Measuring the extent of technology use and ability to utilize it, with computer usage indicators.
c. Internal control system
The extent to which SOPs are implemented in the company, as measured by bookkeeping and employee training indicators.
d. Quality of Financial Reports
The quality of financial reports is the extent to which the information presented in the financial report is able to describe the company's financial condition in a reliable, relevant, understandable and comparable manner, as measured by the financial report reliability indicator.
e. Company Management Performance
The extent to which the Company provides motivation to employees to help the Company achieve the Company's vision and mission, as measured by indicators of employee achievement, problem solving, cooperation and work efficiency.

3.2. Population and Sample

In this research, the researcher used all Sharia Cooperatives in East Java as the population. According to Chandrarin (2017), population is defined as a collection of elements that have certain characteristics and can be used as a basis for drawing conclusions. These elements can be individuals, such as managers or auditors; entities, such as companies or cooperatives; events; or other things that are considered relevant and interesting to observe and research. By using all Sharia Cooperatives in East Java as the population, this study aims to cover the various characteristics and conditions of cooperatives that vary in the region. This is expected to provide more comprehensive and accurate results in explaining the phenomenon being studied, as well as contributing to the development of sharia cooperatives at the regional level.

A sample is a part of a population selected to represent the entire population in a study. In order for the research results to be generalized accurately, the sample used must have characteristics that are in line with the population and are representative (Chandrarin, 2017). In this research, the researcher used the purposive sampling method in determining the sample. Sugiyono (2015), explains that purposive sampling is a sample selection technique based on certain considerations set by the researcher. These considerations are usually based on research objectives, specific criteria that must be met by the sample, or the relevance of the subject to the topic being studied. The following are the steps taken in the sampling process carried out by:

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a. Determining the subject of potential respondents who work in all sharia cooperatives in East Java.
b. Conduct measurements on several divisions only, such as administrators, supervisors, managers, Internal Control, Accounting, Account Officers, and Tellers.

3.3. Data Analysis Techniques

The data analysis technique in this study uses descriptive analysis and path analysis. According to Sarwono (2006), path analysis is a branch of regression analysis that studies the causal relationship between various variables. In this approach, independent factors affect the dependent variable either indirectly or directly through one or more mediating variables. Path analysis is a development of simple or multiple regression analysis, which focuses on the relationship between three or more variables in a network, by connecting them through several equations.

4. RESEARCH RESULTS AND DISCUSSION

4.1. Path Analysis

Path analysis is used to examine the causal relationship between variables involved in a study. This technique allows researchers to test and confirm theoretical models that connect independent variables to dependent variables through predetermined paths or relationships. In path analysis, the relationship between variables is tested simultaneously by looking at the direct, indirect, and total effects between the variables.

Table1.Path Coefficient Value

No	Independent Variable	Dependent Variable	Beta	count	pvalue	Information
1	X1	Y2	0.144	2,145	0.003	Significant
2	X2	Y2	0.134	2,083	0.039	Significant
3	X3	Y2	0.699	5,656	0,000	Significant
4	X1	Y1	0.638	3,487	0.002	Significant
5	X2	Y1	0.023	2,130	0.008	Significant
6	X3	Y1	0.367	2,399	0,000	Significant
7	Y2	Y1	0.181	2,649	0.022	Significant

Source: Processed data.

a. **The Influence of Human Resources Quality on Company Management Performance**
Based on table 1, the variable of human resource quality (X1) towards company management performance (Y2) has a beta value of 0.144. This indicates that an increase in X1 by 1 unit will increase Y2 by 14.4%. The variable X1 is proven to have a significant effect on Y2 with a t-count value of 2.145, which exceeds the t-table (2.042) at a significance level of α 0.05, which means H1 is accepted.
b. **The Influence of Information Technology Utilization on Company Management Performance**
The results in table 1 indicate that the variable of information technology utilization (X2) on company management performance (Y2) with a beta value of 0.134. This means that an increase in X2 by 1 unit can increase Y2 by 13.4%. With a t-count value of 2.083, which exceeds the t-table (2.042) at α 0.05, the variable X2 has a significant influence on Y2, thus H2 is accepted.
c. **The Influence of Internal Control Systems on Company Management Performance**
From table 1, the internal control system (X3) on the company's management performance (Y2) has a beta value of 0.699. This means that an increase in X3 by 1 unit will increase Y2 by 69.9%. The t-count value of 5.656, which exceeds the t-table (2.042) at α 0.05, indicates a significant effect, thus H3 is accepted.
d. **The Influence of Human Resources Quality on Financial Report Quality**
In table 1, the variable of HR quality (X1) on the quality of financial reports (Y1) has a beta value of 0.638. An increase in X1 by 1 unit can increase Y1 by 63.8%. With a t-count value of 3.487, exceeding the t-table (2.042) at α 0.05, a significant effect is identified, thus H4 is accepted.

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e. **The Influence of Information Technology Utilization on the Quality of Financial Reports**
Based on table 1, the variable of information technology utilization (X2) on the quality of financial reports (Y1) has a beta value of 0.023, indicating that an increase in X2 by 1 unit can increase Y1 by 2.3%. With a t-count of 2.130, exceeding the t-table (2.042) at α 0.05, the variable X2 has a significant effect on Y1, thus H5 is accepted.

f. **The Influence of Internal Control Systems on the Quality of Financial Reports**
Based on table 1, the internal control system (X3) on the quality of financial reports (Y1) has a beta value of 0.367. An increase in X3 by 1 unit can increase Y1 by 36.7%. With a t-count value of 2.399, which exceeds the t-table (2.042) at α 0.05, a significant effect was found, thus H6 is accepted.

g. **The Influence of Company Management Performance on the Quality of Financial Reports**
From table 1, the company's management performance (Y2) on the quality of financial reports (Y1) has a beta value of 0.181. This means that an increase in Y2 by 1 unit will increase Y1 by 18.1%. The t-count value of 2.649, exceeds the t-table (2.042) at α 0.05, indicating a significant effect, thus H7 is accepted.

Based on the explanation above, a path analysis diagram model can be created along with its path coefficients as below:

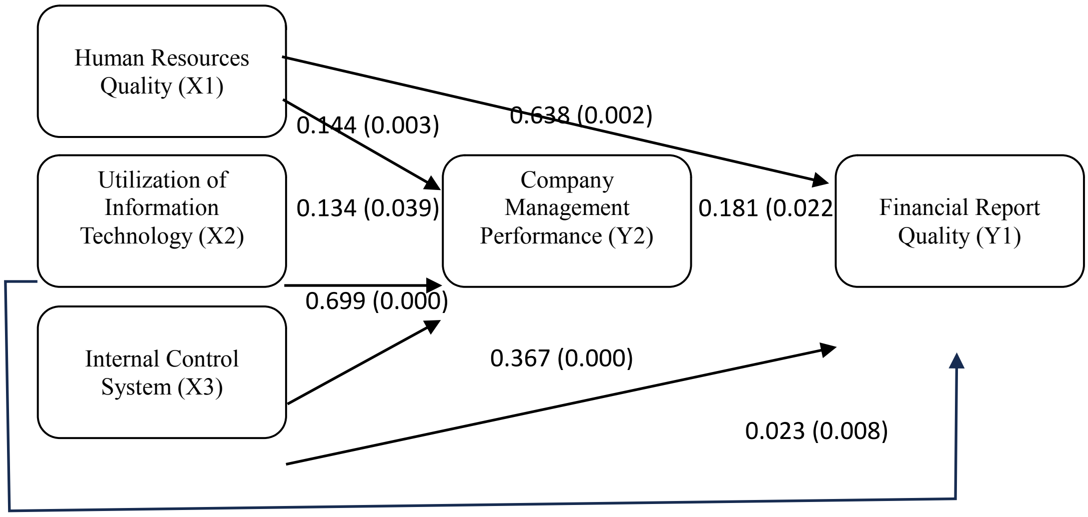

Figure 1. Path Analysis Model and Path Coefficients

Based on Figure 1, we can see the following structural path equations:

Y2 = 0.144X1Y2 + 0.134X2Y2 + 0.699X3Y2 + ε1…………………(equation 1)

Y1 = 0.638X1Y1 + 0.023X2Y1 + 0.367X3Y1 + 0.181Y2Y1 + ε2….(equation 2)

4.2. Hypothesis Testing

In this study, hypothesis testing was conducted by applying the t-test method. The purpose of this test is to assess whether each independent variable has a partial influence on the dependent variable. In the testing process, a significance level of 5% or 0.05 was used. If the p-value obtained is less than 0.05, then this indicates that the independent variable significantly affects the dependent variable. The results of the hypothesis testing are presented as follows:

a. Direct Influence of HR Quality (X1) on Company Management Performance (Y2)

Table2.Path Coefficient Value and Hypothesis Testing of Human Resource Quality (X1) on Company Management Performance (Y2)

Independent Variable	Dependent Variable	Beta	r2	p-value	Results
X1	Y2	0.144	0.789	0.003	H1 accepted

Source: Processed data

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Based on Table 2, the p-value obtained is 0.003<0.05, so H0 is rejected and H1 is accepted, so it can be said that the HR quality variable (X1) has a positive and significant influence on company management performance (Y2) in Sharia Cooperatives.

b. Direct Influence of Information Technology Utilization (X2) on Company Management Performance (Y2)

Table3.Path Coefficient Value and Hypothesis Testing of Information Technology Utilization (X2) on Company Management Performance (Y2)

Independent Variable	Dependent Variable	Beta	r2	p-value	Results
X2	Y2	0.134	0.789	0.039	H2 accepted

Source: Processed data

Based on Table 3, the p-value is 0.039<0.05 so that H0 is rejected and H2 is accepted, thus it can be said that the variable of information technology utilization (X2) has a positive and significant effect on company management performance (Y2) in Sharia Cooperatives.

c. The direct influence of the internal control system (x3) on the company's management performance (y2)

Table4.Path Coefficient Value and Hypothesis Testing of Internal Control System (X3) on Company Management Performance (Y2)

Independent Variable	Dependent Variable	Beta	r2	p-value	Results
X3	Y2	0.699	0.789	0,000	H3 accepted

Source: Processed data

Based on Table 4, the p-value obtained is 0.000<0.05 so that H0 is rejected and H3 is accepted, thus it can be said that the internal control system variable (X3) has a positive and significant effect on the performance of company management (Y2) in Sharia Cooperatives.

d. The direct influence of HR quality (x1) on the quality of financial reports (y1)

Table5. Path Coefficient Value and Hypothesis Testing of Human Resource Quality(X1) On the Quality of Financial Reports (Y1)

Independent Variable	Dependent Variable	Beta	r2	p-value	Results
X1	Y1	0.638	0.575	0.002	H4 accepted

Source: Processed data

Based on Table 5, the p-value is 0.002<0.05 so that H0 is rejected and H4 is accepted, thus it can be said that the HR quality variable (X1) has a positive and significant influence on the quality of financial reports (Y1) in Islamic cooperatives.

e. The direct effect of the use of information technology (x2) on the quality of financial reports (y1)

Table 6.Path coefficient value and hypothesis testing of information technology utilization (x2) on financial report quality (y1)

Independent Variable	Dependent Variable	Beta	r2	p-value	Results
x2	y1	0.023	0.575	0.008	H5 accepted

Source: Processed data

Based on table 6, the p-value is 0.008<0.05 so that h0 is rejected and h5 is accepted, which means that the use of information technology (x2) has a positive and significant influence on the quality of financial reports (y1) in Islamic cooperatives.

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f. The direct influence of the internal control system (x3) on the quality of financial reports (y1)

Table 7.Path Coefficient Value and Hypothesis Testing of Internal Control System (X3) on Financial Report Quality (Y1)

Independent Variable	Dependent Variable	Beta	r2	p-value	Results
X3	Y1	0.367	0.575	0,000	H6 accepted

Source: Processed data

From Table 7, the p-value is 0.000<0.05 so that Ho is rejected and H6 is accepted, which means that the internal control system (X3) has a positive and significant influence on the quality of financial reports (Y1) in Islamic cooperatives.

g. The direct influence of company management performance (y2) on the quality of financial reports (y1)

Table 8.Path Coefficient Value and Hypothesis Testing of Company Management Performance (Y2) on Financial Report Quality (Y1)

Independent Variable	Dependent Variable	Beta	r2	p-value	Results
Y2	Y1	0.181	0.575	0.002	H7 accepted

Source: Processed data

Based on Table 8, the p-value is 0.002<0.05 so that H0 is rejected and H7 is accepted, so it can be said that the company management performance variable (Y2) has a positive and significant effect on the quality of financial reports (Y1) in Sharia Cooperatives.

4.3. Path Analysis Calculation

After the hypothesis test shows that all independent variables have a significant effect on the dependent variable, the next step is to identify the direct and indirect effects. From the path coefficient values obtained, the direct, indirect, and total effects can be calculated with the following steps:

a. Measuring the impact of HR quality variables (X1) on company management performance (Y2)
   Direct effects: X1 → Y2 = 0.144
   Indirect effects: None
   Total Effects : 0.144 or 14.4%
b. Measuring the impact of the information technology utilization variable (X2) on company management performance (Y2)
   Direct effects: X2 → Y2 = 0.134
   Indirect effects : None
   Total Effects : 0.134 or 13.4%
c. Measuring the impact of internal control system variables (X3) on company management performance (Y2)
   Direct effects: X3 → Y2 = 0.699
   Indirect effects : None
   Total Effects : 0.699 or 69.9%
d. Measuring the impact of human resource quality variables (X1) on the quality of financial reports (Y1)
   Direct effects: X1 → Y1 = 0.638
   Indirect effects : None
   Total Effects : 0.638 or 63.8%
e. Measuring the impact of the variable of information technology utilization (X2) on the quality of financial reports (Y1)
   Direct effects: X2 → Y1 = 0.023
   Indirect effects : None
   Total Effects : 0.023 or 2.3%
f. Measuring the impact of internal control system variables (X3) on the quality of financial reports (Y1)

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Direct effects: X3 → Y1 = 0.367
Indirect effects : None
Total Effects : 0.367 or 36.7%

g. Measuring the impact of company management performance variables (Y2) on the quality of financial reports.
Direct effects: Y2 → Y1 = 0.181
Indirect effects : None
Total Effects : 0.181 or 18.1%

h. Measuring the impact of human resource quality variables (X1) on the quality of financial reports (Y1) through company management performance (Y2)
Direct effects: X1 → Y1 = 0.638
Indirect effects : X1 → Y2 → Y1 = (0.144)(0.181) = 0.026
Total Effects : 0.638 + 0.026 = 0.664 or 66.4%

i. Measuring the impact of the variable of information technology utilization (X2) on the quality of financial reports (Y1) through company management performance (Y2)
Direct effects: X2 → Y1 = 0.023
Indirect effects : X2 → Y2 → Y1 = (0.134)(0.181) = 0.024
Total Effects : 0.023 + 0.024 = 0.047 or 4.7%

j. Measuring the impact of internal control system variables (X3) on the quality of financial reports (Y1) through company management performance (Y2)
Direct effects: X3 → Y1 = 0.367
Indirect effects : X3 → Y2 → Y1 = (0.699)(0.181) = 0.127
Total Effects : 0.367 + 0.127 = 0.494 or 49.4%

k. Calculating the impact of the residual effect
The effect of the residual ε1 on Y2 $\sqrt{1-r^2}$

$$= \sqrt{1-0{,}789}$$

$$= 0.459$$

The effect of the residual ε2 on Y1 $\sqrt{1-r^2}$

$$= \sqrt{1-0{,}575}$$

$$= 0.652$$

The results of the path coefficient calculation show that the quality of human resources (X1) has a total influence of 66.4% on the quality of financial reports (Y1) through the performance of company management (Y2), consisting of a direct influence of 63.8% and an indirect influence of 2.6%. Meanwhile, the use of information technology (X2) has a total influence of 4.7% on the quality of financial reports (Y1), with a direct contribution of 2.3% and an indirect influence of 2.4%. Meanwhile, the internal control system (X3) has a total impact of 49.4%, consisting of a direct influence of 36.7% and an indirect influence of 12.7%. In addition, the performance of company management (Y2) itself has a direct influence on the quality of financial reports (Y1) of 18.1%. Based on all these results, it can be concluded that the quality of human resources, the use of information technology, and the internal control system have an important role in improving the quality of financial reports, both directly and through the intermediary role of company management performance.

4.4. Discussion

4.4.1. The Influence of Human Resource Quality on Company Management Performance

The quality of human resources affects the performance of company management, which means that the better the quality of human resources, the better the performance of company management. The quality of human resources is a fundamental element in supporting the achievement of optimal managerial performance in a company. Quality human resources not only have technical competence in accounting, finance, and management, but also demonstrate high work ethics, discipline, responsibility, and adaptability to organizational dynamics. The findings of this study

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support Darmawan et al. (2024) who explained that the quality of human resources has a significant influence on the performance of company management. Qualified human resources are able to act as the main driver in supporting the decision-making process, information management, and implementation of operational management strategies, all of which have an impact on improving the performance of company management.

The highest value indicator of HR quality in improving company management performance in Sharia Cooperatives in East Java, namely Cooperation, is reflected in cooperation between employees that can help complete work on time. This shows that a strong collaborative culture among employees of Sharia Cooperatives in East Java is a crucial factor in optimizing the company's operational efficiency. When cooperation becomes the highest value indicator of HR quality in improving management performance, it is seen that a collective approach is prioritized over individual achievement. This phenomenon reflects the implementation of sharia values in the work environment, where the principles of ta'awun (helping each other) and ukhuwah (brotherhood) are the basis for professional interaction. Employees who are able to collaborate effectively not only produce timely work completion, but also create synergies that strengthen organizational resilience in facing business challenges. The priority on cooperation also shows management's awareness that the operational complexity of sharia cooperatives requires integration of expertise from various fields, which can only be achieved through good communication and coordination between employees. Thus, this finding confirms that human resource development in East Java Sharia Cooperatives should not only focus on improving individual technical competencies, but also need to pay more attention to strengthening interpersonal and teamwork skills to achieve optimal management performance.

Management performance includes effectiveness in planning, organizing, implementing, and supervising the company's operational activities. When HR has adequate competence, management can carry out its functions more efficiently and strategically. HR with in-depth knowledge and appropriate skills will provide quality input, accelerate the problem-solving process, and ensure that managerial policies are implemented properly. Theoretically, this view is in line with the concept in Human Capital theory which states that human capital is an important company asset that contributes directly to competitive advantage and the achievement of organizational goals (Becker, 1964). Competent HR will strengthen the organization's capacity in formulating strategies, making policies, and carrying out innovations that have an impact on increasing management effectiveness.

In addition, this finding is also consistent with the opinion of Sutrisno (2016) who stated that the higher the quality of human resources, the better the performance of company management. This is because human resources play an important role in managing other resources, such as finance, technology, and business processes. Human resources are also the main actors in transforming the company's vision and mission into measurable actions through managerial performance indicators. In practice, cooperatives that have human resources with relevant skills and are professionally trained tend to be able to face changes in the business environment adaptively. Quality human resources can help management in making fast and accurate decisions based on available information, reducing errors in operational processes. When companies prioritize the development of human resource capacity through training, continuing education, and a fair reward system, company management will have strong internal support to implement organizational strategies effectively.

4.4.2. The Influence of Information Technology Utilization on Company Management Performance

The use of information technology has an impact on the performance of company management, which means that the better and more sophisticated the information technology system used, the more optimal the managerial process that takes place in the organization. Information technology functions as the main tool in the process of managing data and information needed by management in formulating strategies, managing resources, and evaluating performance as a whole. An integrated management information system allows decision making to be done quickly, accurately, and based on valid data.

According to Husnan (2017), information technology is used to process data through various stages such as collecting, processing, organizing, storing, and converting data into relevant information. This information is an important basis for every managerial decision. When managers obtain information in real time, managers can respond better to operational conditions and the external environment, so that performance efficiency and effectiveness increase.

The statement item of technology utilization that has the highest value in improving the performance of company management in Sharia Cooperatives in East Java is an adequate internet network installed in the office. This shows

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that basic information technology infrastructure in the form of an adequate internet network is a fundamental factor in supporting the improvement of the management performance of Sharia Cooperatives in East Java. The availability of good internet connectivity in the office is a top priority in technology adoption compared to other aspects of technology. This phenomenon reflects the awareness of cooperative managers that in the digital era, reliable internet access is a prerequisite for integrating various information systems, facilitating effective communication, and providing responsive services to cooperative members. With an adequate internet network, cooperative management can access the latest information, conduct transactions online, and implement cloud-based applications that support sharia operations. This finding also indicates that sharia cooperatives in the region have realized the importance of a strong digital foundation as an initial step in technological transformation before investing in more complex systems. Therefore, the technology development strategy in East Java Sharia Cooperatives should ensure the availability of a stable and adequate internet network first, before moving on to adopting more sophisticated technology to optimize management performance.

Information technology not only functions as an administrative tool, but also strengthens the strategic role of company management. With information technology, managers can integrate the company's main functions such as finance, marketing, production, and HR into one comprehensive system. This provides great benefits in terms of internal supervision, budget planning, cost control, and increased productivity. The findings of this study support Darmawan et al. (2024) who stated that the use of information technology has a significant influence on the performance of company management. Companies that are able to utilize technology optimally tend to have a more structured work system, more effective communication processes, and more accurate and accountable reporting. Mastery of information technology is even a major indicator of organizational competitiveness. The use of information technology functions as a catalyst in improving the performance of company management, which in turn will have an impact on improving the quality of strategic decisions, operational efficiency, and achieving organizational goals more optimally.

4.4.3. The Influence of Internal Control Systems on Company Management Performance

The internal control system affects the performance of the company's management, which means that the implementation of a good internal control system, the more effective the management is in carrying out its functions to plan, organize, direct, and supervise the company's operational activities. Internal control as a mechanism designed to provide adequate assurance of achieving organizational goals, both in terms of the reliability of financial reporting, compliance with regulations, and the effectiveness and efficiency of operations.

According to Mulyadi (2010), the internal control system is a process that is carried out comprehensively by the board of commissioners, management, and all personnel of the organization. This process aims to provide an adequate level of assurance in order to achieve the three main goals of the organization, namely increasing operational effectiveness and efficiency, ensuring the reliability of financial reports, and ensuring compliance with applicable laws and regulations. With the existence of a good system, management can manage risks more systematically, minimize deviations, and increase accountability and transparency in decision making.

The internal control system indicator that has the highest value in improving the performance of company management in Sharia Cooperatives in East Java, namely bookkeeping, is reflected in the recording of cash disbursement journals for each cash disbursement transaction. This shows that the aspects of accuracy and transparency in financial recording are the main pillars of an effective internal control system in Sharia Cooperatives in East Java. When recording cash disbursement journals for each transaction becomes the indicator with the highest value, it is seen that this fundamental accounting practice is seen as a crucial element in maintaining the integrity of the cooperative's financial operations. This phenomenon reflects management's awareness of the importance of accountability in managing funds in line with sharia principles, where every cash flow must be accounted for clearly and in detail. Consistent recording in the cash disbursement journal not only functions as transaction documentation, but also as a control mechanism that allows early detection of deviations, thereby preventing potential fraud and ensuring compliance with sharia financial regulations. This finding indicates that the performance of sharia cooperative management is largely determined by discipline in carrying out basic bookkeeping procedures, which are the foundation for strategic decision making and accurate performance evaluation. Thus, the development of internal control systems in East Java Sharia Cooperatives needs to continue to prioritize strengthening systematic and structured bookkeeping aspects as an initial step in building healthy and sustainable financial governance.

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Effective SPI provides a work structure that helps management ensure that every activity carried out is aligned with the organization's goals. It also allows management to identify potential weaknesses or deviations early and take appropriate corrective actions. For example, with clear authorization and documentation procedures, the risk of manipulation or error can be reduced, allowing management to work with more focus and direction.

The findings of this study support Darmawan et al. (2024) who explained that SPI has a significant influence on the performance of company management. The results of this study revealed that companies that consistently implement internal control systems tend to have more disciplined, systematic, and accountable management in carrying out their functions. In addition, internal control also helps managers allocate resources efficiently, supervise the implementation of tasks, and evaluate work results for continuous improvement. Therefore, internal control is not only a supervisory tool, but also a managerial tool that supports the achievement of organizational performance targets. In an increasingly complex and risky business environment, the internal control system is an important foundation for management to create healthy and sustainable governance.

4.4.4. The Influence of Human Resource Quality on Financial Report Quality

The quality of human resources affects the quality of financial reports, which means that the higher the level of competence, integrity, and professionalism of human resources in an organization, the greater the possibility for the organization to produce reliable, relevant, and generally accepted accounting principles-compliant financial reports. The quality of human resources includes aspects of technical knowledge, analytical skills, understanding of regulations, and good work ethics. Competent human resources will be able to apply financial reporting standards consistently, minimize recording errors, and ensure transparency in the presentation of financial reports.

In the process of preparing financial reports, HR plays a role as the main actor who not only inputs data, but also interprets transactions, classifies information correctly, and ensures the reliability of each element presented. Therefore, technical ability and accuracy in carrying out accounting functions are the main determinants in ensuring the quality of the final results of financial reports.

This finding supports Karmila et al. (2014) who found that the accounting competence of individuals who prepare financial reports has a real influence on the reliability of the report. Zubaidi et al. (2019) also concluded that the quality of financial reports is highly dependent on the ability of human resources to understand and apply accounting principles. Furthermore, Tawaqal & Suparno (2017) revealed that human resources who have a comprehensive understanding of financial regulations tend to produce reports that are more accurate and free from material errors.

Darmawan et al.'s (2024) research confirms that the quality of human resources affects the quality of financial reports. Wardani & Andriyani (2017) stated that soft skill aspects such as responsibility and discipline of human resources also determine the validity of the financial information presented. Meanwhile, Puspita et al. (2020) found that regular training and improvement of accounting competencies had a significant impact on improving the quality of financial reporting.

Likewise, Maksyur et al. (2015) and Wahyuni et al. (2018) proved that there is a quality of human resources on the quality of financial reports. In addition, the research findings of Lestari & Ardini (2023) stated that human resource competence directly affects the quality of financial reports, thus further strengthening the importance of human resource quality in producing reliable reports and supporting decision making. Thus, human resource quality is the main foundation in a good financial reporting system. Quality human resources will encourage the creation of informative, relevant, timely, and honest financial reporting, all aspects that are very important in maintaining accountability and stakeholder trust in institutions or companies.

4.4.5. The Influence of Information Technology Utilization on the Quality of Financial Reports

The use of information technology affects the quality of financial reports, which means that the use of the right accounting information system and digital technology devices will increase efficiency, accuracy, and speed in the process of recording, processing, and presenting financial reports. Information technology allows the reporting process to run in real-time, automatically, and well-documented, thereby reducing the risk of human error, delays, and potential data manipulation.

In the context of modern financial management, the use of information technology is not just a tool, but becomes the main infrastructure that supports data integration between departments, accelerates decision-making, and increases financial transparency and accountability. A well-designed technology-based accounting information system also

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allows reporting to be carried out in accordance with applicable SAK and can facilitate internal and external audit processes more effectively.

The findings in this study are in line with the results of a study conducted by Karmila et al. (2014), which showed that the use of adequate and integrated information technology can provide a significant contribution to the accuracy and timeliness of financial reporting. These results are also supported by research by Puspita et al. (2020), which confirms that the use of information technology has a positive impact on the quality of financial reports because it can increase the reliability and relevance of the accounting data produced. Therefore, the more optimal the use of information technology in an organization's financial system, the greater the possibility of producing informative and high-quality financial reports. Therefore, investment in the development of technology-based financial information systems is an important strategy to support institutional accountability and credibility in the eyes of stakeholders.

4.4.6. The Influence of Internal Control Systems on the Quality of Financial Reports

The internal control system has an impact on the quality of financial reporting, which shows that its role is very important in maintaining the reliability of the reporting process. Through this mechanism, organizations can minimize the risk of errors or fraudulent actions, and ensure that the financial statements prepared are in accordance with generally accepted accounting standards. The effectiveness of the internal control system depends on a number of key elements, such as the control environment, risk assessment, control activities, information and communication systems, and monitoring activities, as described in the COSO framework.

By implementing strong internal controls, companies can ensure that transactions are recorded accurately and on time, assets are protected from misuse, and financial reports are prepared in a transparent and reliable manner. This is certainly very important in increasing the trust of stakeholders, including investors, auditors, and regulators.

The findings in this study are in line with the results of a study conducted by Widari & Sutrisno (2017), which revealed that the internal control system has a significant effect on the quality of financial reports. The study highlights the importance of internal control in reducing the potential for reporting errors and strengthening financial accountability. The same thing was also conveyed by Maksyur et al. (2015), who stated that a well-structured internal control system can support a neat, documented, and standard-compliant reporting process, thereby improving the quality of information conveyed through financial reports.

The results of the study by Darmawan et al. (2024) strengthen previous findings by revealing that the effectiveness of the internal control system has a direct impact on the quality of the company's financial reporting. Strong internal control is the foundation for creating accurate, relevant, and reliable financial reports. The internal control system not only functions as an internal monitoring mechanism, but also as a major supporting element in creating high-quality financial reports.

4.4.7. The Influence of Company Management Performance on the Quality of Financial Reports

The performance of company management affects the quality of financial reports, which means that the ability of management to manage resources, make strategic decisions, and oversee company operations will directly determine how well the financial reports are prepared and presented. High-performing management tends to have good governance, adequate internal control, and a commitment to accountability and transparency of financial information. As Rudianto (2013) argues, management performance is the work results achieved by management in carrying out its duties and responsibilities, which reflects the extent to which managerial effectiveness and efficiency are achieved in the use of organizational resources.

The performance indicator of quality management that has the highest value in improving the quality of financial reports in Sharia Cooperatives in East Java is in the preparation of financial reports, accountants use computerization. This indicates that the integration of technology in the form of computerization in the process of preparing financial reports is a key factor in improving the performance of company management in Sharia Cooperatives in East Java. When the use of a computerized system by accountants becomes the indicator with the highest value, it reflects the awareness of management that information technology plays a vital role in optimizing accounting and financial reporting processes. This phenomenon indicates that Sharia Cooperatives in East Java have realized the urgency of digital transformation to achieve operational efficiency, data accuracy, and speed of access to information needed in strategic decision making. Computerization not only minimizes the risk of manual errors and data inconsistencies, but also allows for standardization of processes in accordance with sharia accounting principles. With a computerized

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system, management can obtain more timely and reliable financial information, which is a fundamental basis for financial planning, performance evaluation, and fulfillment of reporting obligations to regulators and stakeholders. This finding also reflects that investment in accounting information systems and employee digital competency development is a strategic priority for Sharia Cooperatives that are oriented towards improving management quality and business sustainability in the digital economy era.

The results of this study support Darmawan et al. (2024) who stated that management performance affects the quality of financial reports. In their study, it was explained that management that is able to carry out the functions of planning, organizing, implementing, and supervising well will be able to produce financial reports that reflect the company's financial condition objectively and transparently. In addition, management's ability to implement technology, strengthen internal control, and manage competent human resources also contributes greatly to the quality of financial reporting.

Thus, improving management performance is an important factor that cannot be ignored in efforts to improve the quality of a company's financial reports. This shows that the quality of financial information is not only determined by technical accounting procedures alone, but also by the quality of leadership and managerial in the organization.

4.4.8. The Influence of Human Resource Quality on Company Management Performance Through Financial Report Quality

The quality of human resources on the performance of company management through the quality of financial reports, which means that the competence and capabilities of individuals in the organization have an important role not only in daily operations, but also in forming a reliable financial reporting system, which ultimately increases the effectiveness of management performance. Quality human resources have a good understanding of accounting principles, financial regulations, and reporting technology, so that they are able to produce relevant, timely, and accurate financial reports.

Quality financial reports are one of the results of effective management performance. Competent and professional human resources will encourage the creation of management that is able to carry out planning, organizing, and monitoring functions optimally. Management that performs well will then produce financial reports that are prepared objectively, informatively, and reliably, so that they can be used as a basis for strategic decision making. In other words, the quality of human resources improves management performance, and in turn, good management performance has a positive impact on the quality of financial reports.

The findings of this study are in line with Darmawan et al. (2024), the quality of human resources is proven to affect the quality of financial reports through the performance of company management. This study shows that human resources who understand professional responsibilities, uphold integrity, and have technical and analytical skills will encourage the birth of financial information that is useful for managerial decision making. As a result, company management is able to carry out control, planning, and performance evaluation functions more optimally.

4.4.9. The Influence of Information Technology Utilization on Company Management Performance Through the Quality of Financial Reports

The use of information technology affects the performance of company management through the quality of financial reports, which means that the use of information technology not only supports administrative activities, but also plays an important role in the process of more timely, accurate, and relevant financial reporting. When accounting information systems and reporting software are used optimally, the process of recording, processing, and presenting financial data becomes more systematic and minimizes errors. This strengthens the reliability of the resulting financial reports. Good financial reports not only reflect the company's financial condition objectively, but also become an essential tool in evaluating performance and determining the direction of company policy in the future.

According to Jogiyanto (1995), the use of information technology reflects the behavior of users (in this case employees and management) in operating technology to complete their tasks. This use can be measured from the frequency of use and the variety of applications used to support the work process. The more frequently and widely technology is used, the more efficiency and effectiveness of work will increase, including in the preparation of financial reports which are the main basis for managerial evaluation and planning. According to Tangkilisan (2007), accurate, fast, and relevant information is very important in determining the success of decision making by management. Information technology provides a system that is able to filter data into valuable information, which

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supports management in determining organizational policies and strategies optimally. The findings of this study are in line with Darmawan et al. (2024) who found that the use of information technology significantly improves the performance of company management which in turn contributes to improving the quality of financial reports.

4.4.10. The Influence of Internal Control Systems on Company Management Performance Through the Quality of Financial Reports

The internal control system affects the performance of company management through the quality of financial reports. This shows that effective internal control has a key role in ensuring that the financial reports prepared are accurate, transparent, and in accordance with applicable accounting standards. The role of the internal control system (ISC) is vital in producing quality financial reports. A well-run ISC not only ensures data accuracy but also encourages compliance with established accounting principles. Thus, the existence of ISC not only has a direct impact on the quality of financial reports but also makes a positive contribution to improving overall management performance. A good control process ensures that the financial information provided to management is reliable, which ultimately allows management to make better and more appropriate decisions.

Strong SPI implementation focuses on internal supervision, clear division of tasks, and strict policies related to financial reporting and documentation. With good control, errors and deviations in financial reports can be minimized. Financial reports that are free from errors become a strong basis for management to make smarter and more strategic decisions. The performance of company management becomes more focused, because the decisions taken are based on valid and accountable data.

Mulyadi (2010) stated that a well-designed SPI will provide assurance that the company's objectives can be achieved in an efficient, effective manner, and in line with established regulations. This means that proper internal control can ensure that the financial information produced is correct and in line with established standards. In this case, the quality of financial reports that are well maintained will help management in managing the company more effectively, increasing productivity, and making more strategic decisions.

The findings of this study are in line with the results of a study conducted by Darmawan et al. (2024), which showed that the implementation of an internal control system can encourage an increase in the quality of financial reports through improving the performance of company management. Internal control that runs effectively helps minimize errors in the reporting process, and ensures that the data presented is more complete and accurate. These reliable financial reports are an important foundation for management in making strategic decisions, managing resources optimally, and responding to business dynamics more quickly.

5. CONCLUSION AND SUGGESTIONS

5.1. Conclusion

Based on the research results and discussion, the following conclusions can be drawn.

1) The quality of human resources has been proven to have a significant effect on the performance of company management. Competent, knowledgeable, and skilled human resources can improve managerial performance by optimizing resource management, increasing operational effectiveness, and formulating better strategies.
2) Optimal use of information technology has a positive effect on the performance of company management. Information technology helps management access data more quickly and accurately, which in turn supports more precise and efficient decision making.
3) An effective internal control system (ISC) has a positive impact on the performance of company management. A good ISC helps prevent deviations in company operations, so that management can focus more on strategic and operational goals.
4) The quality of human resources affects the quality of financial reports. Quality human resources have sufficient knowledge of accounting principles and regulations, which contribute to the preparation of correct, transparent, and reliable financial reports.
5) The proper use of information technology can improve the quality of financial reports. By using the right technology, companies can produce more accurate, fast, and efficient reports.

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6) Internal control systems have a positive impact on the quality of financial reporting. Effective SPI helps ensure that financial information is prepared in accordance with applicable accounting standards, reducing the risk of errors and data manipulation.
7) The performance of company management has a significant effect on the quality of financial reports. Management that has optimal performance can manage the company better and prepare accurate and transparent financial reports.
8) The quality of human resources affects the quality of financial reports through the performance of company management. Competent human resources support optimal management performance, which in turn produces higher quality financial reports.
9) Optimal use of information technology can improve the quality of financial reports through better management performance. Technology helps management in decision making, which has a direct impact on the management of financial reports.
10) A good internal control system acts as a mediator of SPI towards the quality of financial reports through management performance. Effective SPI enables management to prepare financial reports that are more precise, accurate, and in accordance with regulations.

5.2. Suggestion

1) For Sharia Cooperatives

   In an effort to improve the performance and quality of financial reporting, Sharia Cooperatives need to pay special attention to human resource development through ongoing training programs. This step is important to ensure that every individual in the organization has relevant competencies and insights. In addition, optimizing the use of information technology needs to be done to support a faster and more accurate decision-making process. No less important, strengthening the internal control system must be a priority in order to create a work environment that is accountable, transparent, and can be trusted by all stakeholders.
2) For Management

   Management needs to pay more attention to the quality of human resources, utilization of information technology, and internal control systems to support operational performance and the quality of the company's financial reports. Through good management of these aspects, management can be more efficient in formulating policies and achieving the goals of the Sharia Cooperative.
3) For Further Researchers

   Further research can explore more deeply related to other factors that may affect the quality of financial reports and company management performance. In addition, research with a larger sample and wider coverage has the potential to provide a more comprehensive picture of the relationship between variables in a broader context.
4) For Government and Regulators

   Governments and regulatory bodies can increase support for companies in terms of regulations related to financial reporting, information technology, and internal control. Socialization of the importance of these aspects can help companies to better understand and implement them well.

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