

The Influence Of HR Competency And The Use Of Information Technology On The Quality Of PT. Pelindo Regional 1 Financial Report

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ABSTRACT

This research aims to determine and analyze the influence of human resource (HR) competence and the use of information technology on the quality of financial reports at PT. Pelindo Regional 1. The research method used is multiple regression analysis, which makes it possible to test the relationship simultaneously between several independent variables and the dependent variable. In this case, the independent variables studied are HR competency and use of information technology, while the dependent variable is the quality of financial reports. The population in this study consisted of 30 employees at PT. Pelindo Regional 1, and by using a saturated sample, all of them were used as samples, so that 30 respondents were obtained. The type of data used in this research is primary data, which was obtained through distributing questionnaires to employees selected as respondents. The collected data was then analyzed using multiple regression statistical tools to test the influence of independent variables on the quality of financial reports. The results of this research show that human resource competency has a significant influence on the quality of financial reports at PT. Pelindo Regional 1. This shows that the higher the competency possessed by employees, especially in terms of knowledge and skills in accounting and finance, the better the quality of the financial reports produced.

Keywords: Human Resources Competency, Utilization of Information Technology, Quality of Financial Reports.

INTRODUCTION

In today's era of globalization, the need for fast, accurate, and relevant information is increasing, especially in the financial sector. Financial reports are one of the important sources of information for internal and external parties of the company for decision making. Therefore, the quality of financial reports is very crucial for the company. Financial reports must follow Financial Accounting Standards (SAK), namely they must be understandable, relevant, reliable and comparable. Financial reports are prepared to provide relevant information regarding the financial position and all transactions carried out by a reporting entity during a reporting period. Financial reports are used to assess the financial condition, evaluate the effectiveness and efficiency of a reporting entity.

Factors that affect the quality of financial reports are Human Resources (HR) competencies. HR includes knowledge, skills, abilities, and personal characteristics that affect individual performance (Mangkunegara, 2016). Competent HR can produce goods or services that have economic value, which in turn affects organizational performance (Sumarsono, 2003). The level of HR competency, whether high or low, has a direct impact on the results of organizational performance. HR capabilities, especially in knowledge, skills, and behavior, determine the quality of financial reports. Therefore, to produce quality financial reports, competent HR is needed in financial management.

According to Hardyansyah (2018), quality financial reports are produced by human resources (HR) who are competent in financial management. HR must have competence in accounting to prepare financial reports in accordance with accounting standards. Failure to understand and apply accounting principles can result in errors in financial reports. Therefore, to improve the quality of financial reports, not only the quantity of HR is needed, but also the competence they have in producing reports in accordance with the established standards.

One of the important components in the marine transportation system in an archipelagic country like Indonesia is the port. The port functions as a link between sea and land transportation, as well as being a center for economic and trade activities. In accordance with Law of the Republic of Indonesia No. 17 of 2008 concerning Shipping, a port is an area consisting of land and waters with certain boundaries used for government and economic activities, as well as a place for ships to dock, load and unload goods, and transfer passengers between modes of transportation, equipped with shipping safety facilities.

To optimize port services, the Indonesian government in 2021 merged or integrated four Indonesian Ports (Pelindo) into one entity named PT. Pelabuhan Indonesia, in accordance with Government Regulation Number 101 of 2021 concerning the Merger of PT. Pelindo I, III, and IV (Persero) into PT. Pelabuhan Indonesia II (Persero). The formation of Pelindo is part of the government's strategy to strengthen national connectivity and logistics ecosystem networks. Pelindo runs its business through four business units: PT. Pelindo Jasa Maritim, PT. Pelindo Multi Terminal, PT. Pelindo Solusi Logistik, and PT. Pelindo Terminal Petikemas.

PT. Pelindo Multi Terminal (PT PMT) is a company engaged in port services. As part of Pelindo III, PT PMT is responsible for providing efficient and reliable terminal services in

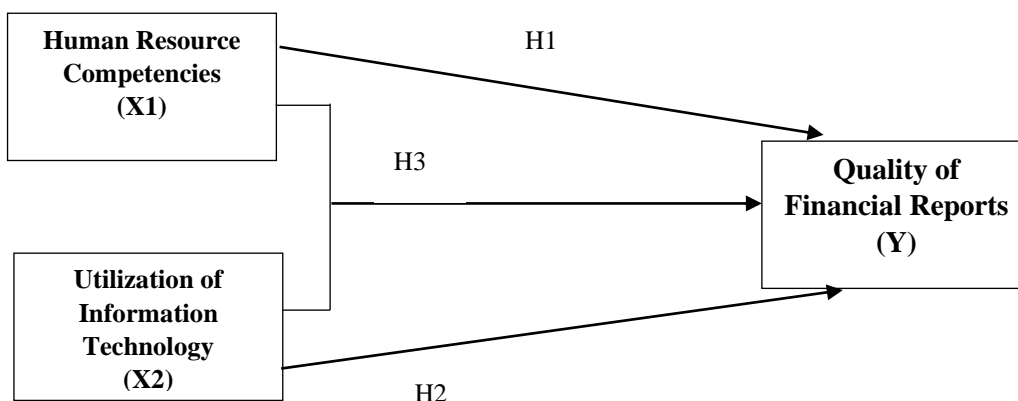
the logistics and transportation industry. As a large-scale state-owned company, PT PMT plays an important role in supporting the smooth operation of logistics and transportation.

Previous studies have shown different views regarding the influence of human resource competence on the quality of financial reports. Sukmaningrum and Aminah et al. (2020) stated that HR competence has no significant effect on the quality of financial reports, while Ernawati and Budiyo (2019) found that HR competence has a significant effect on the quality of financial reports. Agustina and Riharjo (2021) added that HR competence, together with the use of accounting information systems, has a positive effect on the quality of financial reports.

Based on previous studies, Isnaen and Albastiah (2021) and Ismunawan and Septyani (2020) showed that the use of information technology does not have a significant effect on the quality of financial reports. In contrast, research by Haza (2008) and Siti and Nurul (2018) stated that the use of information technology has a significant effect on the quality of financial reports. Seeing the differences in the findings, the author is interested in conducting a study entitled "The Influence of Human Resource Competence and Utilization of Information Technology on the Quality of Financial Reports at PT. Pelindo Multi Terminal." This study aims to analyze the influence of human resource competence and the use of information technology on the quality of financial reports, with a focus on PT. Pelindo Multi Terminal, which is expected to contribute to improving the management of financial reports and company operations.

The research framework for the research to be conducted can be described as follows:

Figure 1. Framework of Thought



Based on the research framework above and research conducted by several previous researchers, a hypothesis can be formulated as follows:

- H1: Human resource competency affects the quality of financial reports at PT. Pelindo Regional 1.
- H2: The use of information technology has an effect on the quality of financial reports at PT. Pelindo Regional 1
- H3: Human resource competence and utilization of information technology affect the quality of financial reports at PT. Pelindo Regional 1.

RESEARCH METHODOLOGY

The research method used by researchers in analyzing data to provide a solution to a problematic condition using the Causal Study method. Causal Study aims to prove the causal relationship of the independent variables, namely HR Competence and the use of information technology to the dependent variable, namely the Quality of financial reports. The research approach used in this study is a Quantitative approach with quantitative deductive logic/reasoning. Quantitative research is research based on the philosophy of positivism, used to research certain populations or samples. The data collection techniques used by researchers are questionnaires, interviews, documentation and literature.

Sampling was done using saturated sampling technique. This method is where all populations are sampled in this study, namely all accounting staff and operations divisions. The number of samples taken in this study was 32 respondents. And for the data collection technique that the researcher used was

1. Researchers obtained company documents in the form of company history, organizational structure and company job descriptions.
2. Interview
3. Document Study
4. Literature Study

Table 1. Operational Definition of Variables

No	Variables	Operational Definition	Indicator
1	HR Competence (X1)	The knowledge and skills possessed by human resources in managing the accounting process and preparing financial reports.	1. Knowledge 2. Skills 3. Behavior
2	Utilization of Information Technology (X2)	Use of information technology systems and applications to support accounting processes and preparation of financial reports	1. Devices 2. Financial Data Management 3. Maintenance
3	Financial Report Quality (Y)	Characteristics of financial reports that meet qualitative criteria, such as reliability, relevance, timeliness, and understandability	1. Understandable 2. Relevant 3. Reliability 4. Can be compared

RESULTS AND DISCUSSION

Data Validity Test Results

Table 2. Validity Test of Financial Report Quality Variables

Question Items	r count	r table	Criteria	Conclusion
P1	0.909	0.361	r count > r table	Valid
P2	0.878	0.361	r count > r table	Valid
P3	0.912	0.361	r count > r table	Valid
P4	0.883	0.361	r count > r table	Valid
P5	0.856	0.361	r count > r table	Valid
P6	0.911	0.361	r count > r table	Valid
P7	0.902	0.361	r count > r table	Valid
P8	0.925	0.361	r count > r table	Valid
P9	0.886	0.361	r count > r table	Valid
P10	0.893	0.361	r count > r table	Valid
P11	0.904	0.361	r count > r table	Valid
P12	0.941	0.361	r count > r table	Valid

Source: processed data, 2024 (SPSS output results)

The table above shows that all questions representing the financial report quality variables are valid. This is evidenced by all question items having positive values and r_{count} that are greater than r_{table} .

Table 3. Variable Validity Test Human Resources Competence

Question Items	r_{count}	r_{table}	Criteria	Conclusion
P1	0.922	0.361	$r_{\text{count}} > r_{\text{table}}$	Valid
P2	0.929	0.361	$r_{\text{count}} > r_{\text{table}}$	Valid
P3	0.961	0.361	$r_{\text{count}} > r_{\text{table}}$	Valid
P4	0.972	0.361	$r_{\text{count}} > r_{\text{table}}$	Valid
P5	0.935	0.361	$r_{\text{count}} > r_{\text{table}}$	Valid
P6	0.959	0.361	$r_{\text{count}} > r_{\text{table}}$	Valid
P7	0.941	0.361	$r_{\text{count}} > r_{\text{table}}$	Valid
P8	0.949	0.361	$r_{\text{count}} > r_{\text{table}}$	Valid
P9	0.903	0.361	$r_{\text{count}} > r_{\text{table}}$	Valid

Source: processed data, 2024 (SPSS output results)

Table 3 above shows that all questions representing the Human Resource Competence variable are valid. This is proven by all question items having positive values and r_{counts} that are greater than r_{table} .

Table 4. Variable Validity Test Utilization of Information Technology

Question Items	r_{count}	r_{table}	Criteria	Conclusion
P1	0.936	0.361	$r_{\text{count}} > r_{\text{table}}$	Valid
P2	0.948	0.361	$r_{\text{count}} > r_{\text{table}}$	Valid
P3	0.836	0.361	$r_{\text{count}} > r_{\text{table}}$	Valid
P4	0.911	0.361	$r_{\text{count}} > r_{\text{table}}$	Valid
P5	0.818	0.361	$r_{\text{count}} > r_{\text{table}}$	Valid
P6	0.891	0.361	$r_{\text{count}} > r_{\text{table}}$	Valid
P7	0.946	0.361	$r_{\text{count}} > r_{\text{table}}$	Valid
P8	0.965	0.361	$r_{\text{count}} > r_{\text{table}}$	Valid

Source: processed data, 2024 (SPSS output results)

Table 4 above shows that all questions representing the Information Technology Utilization variable are valid. This is proven by all question items having positive values and r_{counts} that are greater than r_{table} .

Reliability Test Results With Cronbach Alpha

Table 5. Reliability Test

Variables	Cronbach's Alpha Value
Human Resources Competence in Utilization of Information Technology	0.983
Quality of Financial Reports	0.968
	0.978

Source: processed data, 2024 (SPSS output results)

Table 5 shows the results of the reliability test above, showing that the questions on the variables Human Resource Competence, Utilization of Information Technology and Quality

of Financial Reports are *reliable* because they have a *Cronbach's alpha* (α) value greater than 0.6.

Normality Test Results To Check Data Distribution

Table 6. Normality Test (*Kolmogorov-Smirnov*)

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		30
Normal Parameters ^a	Mean	.0000000
	Std. Deviation	8.90199247
Most Extreme Differences	Absolute	.216
	Positive	.216
	Negative	-.191
Kolmogorov-Smirnov Z		1.182
Asymp. Sig. (2-tailed)		.122

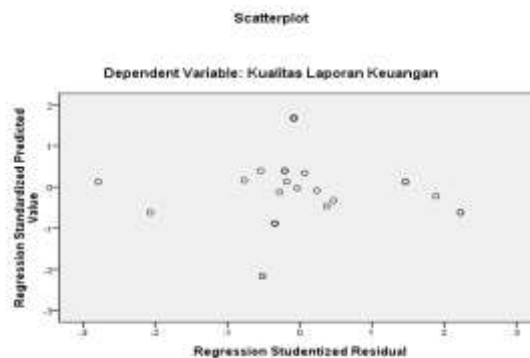
a. Test distribution is Normal.

Source: processed data, 2024 (*SPSS output results*)

Based on Table 6 above, it can be seen that *the Kolmogorov-Smirnov value* is 1.182 with a significant value greater than 0.05, which is 0.112 . The results of this test indicate that the data is normally distributed .

Test Results Heteroscedasticity To Identify Error Variability

Figure 2. Scatterplot



Source: processed data, 2024 (*SPSS output results*)

Based on Figure 2 above, it can be explained that the data processing points are spread below the Y axis and do not have a regular pattern. The results of this test indicate that there is no heteroscedasticity or homoscedasticity .

Multicollinearity Test Results to Assess Correlation Between Independent Variables

Table 7. Multicollinearity

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		

Human Resources Competence	1,000	1,000
Utilization of Information Technology	1,000	1,000

Source: processed data, 2024 (SPSS *output results*)

The test results above show that the independent variables (Human Resource Competence, Utilization of Information Technology and Quality of Financial Reports) do not experience multicollinearity.

Multiple Regression Test Results

Table 8. Multiple Regression

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	T	Sig.
1	(Constant)	6,681	8,337		.801	.430
	Human Resources Competence	.484	.168	.402	2,877	.008
	Utilization of Information Technology	.806	.202	.557	3.987	.000

a. Dependent Variable: Quality of Financial Reports

Source: SPSS Output, 2024.

Based on the table above, the regression coefficient value for each independent variable is presented again. For the Human Resources Competence Variable, it has a positive influence on the quality of financial reports. Increasingly better Human Resources Competence has a positive impact on the quality of financial reports.

The variable of Information Technology Utilization has a positive influence on the quality of financial reports. The better utilization of Information Technology tends to have a positive impact on the quality of financial reports.

The Influence of Human Resource Competence on the Quality of Financial Reports

The first hypothesis proposed in this study is that human resource competence affects the quality of financial reports. This means that the higher the competence of human resources, especially those related to accounting and finance, the better the quality of the financial reports produced. Human resources who have in-depth knowledge, skills, and understanding of accounting principles, financial reporting standards, and applicable regulations will be better able to prepare financial reports that are accurate, transparent, and in accordance with established standards.

In other words, individuals who fill positions or positions related to the preparation of financial reports have an important role in ensuring that the reports prepared reflect the company's financial condition accurately and can be trusted by interested parties, such as management, investors, and supervisory institutions. High competence in this case includes not only technical skills in recording and reporting financial transactions, but also an

understanding of risk management, financial planning, and performance analysis that can make a major contribution to improving the quality of the company's financial reports.

It is known that the t_{count} value is 2.877, while the t_{table} value is 2.04. Because the t_{count} value (2.877) is greater than the t_{table} (2.04), and the probability value (Sig.) for the Human Resources Competence variable is 0.008, which is smaller than the significance level of 0.05, it can be concluded that Human Resources Competence has a significant effect on the quality of financial reports. In other words, the higher the competence of human resources in accounting and finance, the better the quality of the financial reports produced. This indicates that increasing HR competence in a company can increase the accuracy and credibility of the financial reports prepared.

Based on the results of the analysis, it can be concluded that human resource competence has a positive and significant effect on the quality of financial reports. These results indicate that respondents generally realize that employees who have good abilities and competence in their fields will be able to complete tasks and work more effectively and efficiently. This in turn has a positive impact on improving the quality of the financial reports produced. Employees who are skilled and competent in accounting or finance have the ability to prepare financial reports that are more accurate, transparent, and in accordance with established standards, which of course improves the quality of the report.

The results of this study also support the findings of previous studies, such as those conducted by Setiawan, R. & Hidayat, L. (2022), Junaidi, M. & Rina, S. (2023), and Wulandari Tjahjadi (2019), which also showed a positive relationship between HR competency and the quality of financial reports. These findings reinforce the importance of developing human resource competencies in organizations, especially in the fields of accounting and finance, to ensure that the financial reports prepared can reflect the company's financial condition accurately and can be trusted by various stakeholders.

Previous research results show that human resource competence has a positive effect on the quality of financial reports. Financial reports themselves are products produced by human resources, so to produce quality financial reports, competent human resources are needed, especially in the field of accounting. This research is in line with the stewardship theory, which states that human resources who are motivated by the interests of the organization, and not personal interests, will always maximize their competence in carrying out tasks and responsibilities in order to achieve organizational goals. In this context, HR competence does not only depend on formal education, but can also be obtained through training held by the company, which aims to improve employee skills and knowledge in the fields of finance and accounting.

Education and training play an important role in improving human resource competency. Employees who are competent in their respective fields will be better able to complete their tasks and functions well, thus contributing to the achievement of organizational goals, including producing accurate and high-quality financial reports. In the context of a company, it is important to record every activity related to financial transactions, because from this activity the company is required to prepare and present transparent and accountable financial reports to the public. Therefore, to produce quality financial reports, it is very important to have competent human resources in the field of accounting, so that the financial reporting process can be carried out properly and in accordance with applicable standards.

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

The second hypothesis proposed in this study states that the utilization of information technology has an effect on the quality of financial reports. Based on the results of the

analysis, the calculated t value is 3.987, while the t table is 2.04. Because the calculated t (3.987) is greater than the t table (2.04), and the probability value or Sig. for the variable Utilization of Information Technology is 0.000, which is smaller than the significance level of 0.05, it can be concluded that the Utilization of Information Technology has a significant effect on the quality of financial reports.

The results of this analysis indicate that the use of information technology has a significant effect on the quality of financial reports. In other words, the use of appropriate and optimal information technology in the accounting and financial reporting process can improve the accuracy, efficiency, and timeliness of the resulting financial reports. Information technology, such as an integrated accounting information system, allows for better management of financial data, as well as minimizing errors in recording transactions and presenting reports. Therefore, effective use of information technology is very important in producing quality and reliable financial reports. This hypothesis is accepted because the use of information technology has been proven to have a significant effect on the quality of financial reports.

Information technology plays a very important role in improving the quality of financial reports by providing a more efficient and accurate system in managing financial data. This means that the quality of financial reports is highly dependent on the advancement of technology used in the accounting and financial reporting process. By utilizing the right information technology, employee work can be done faster, more accurately, and with minimal errors, thereby improving the quality and reliability of the financial reports produced.

The results of this study also support the theory of information utility, which states that in order to achieve optimal financial report quality, companies need information technology that can support the recording, processing, and presentation of financial information properly. The efficient use of information technology allows for faster and more accurate data processing, and increases the ability to produce more transparent and reliable financial reports.

This study is also in line with previous studies conducted by Putri, A. & Nugroho, B. (2021), Junaidi, M. & Rina, S. (2023), Farhan, A. & Wulandari, N. (2019), and Susanto, E. & Lestari, I. (2022). The results of their studies show that the use of information technology has a significant effect on the quality of financial reports. These results indicate that the use of information technology at PT. Pelindo Multi Terminal has fully provided the expected results, especially in improving the quality of financial reports. This also shows that PT. Pelindo Terminal has been supported by adequate technology, both software and hardware, to carry out its operational activities more efficiently. Thus, the use of technology not only speeds up the work process, but also improves the quality of the financial reports produced, ensuring their accuracy and precision in meeting the needs of interested parties.

The Influence of Human Resource Competence and Utilization of Information Technology on the Quality of Financial Reports

Based on the results of the F test that has been conducted, the calculated F value is 12.097, while the F table value is 3.32. Because the calculated F value (12.097) is greater than the F table (3.32), it can be concluded that simultaneously, human resource competence and the utilization of information technology have a significant effect on the quality of financial reports. This means that these two independent variables, namely human resource competence and the utilization of information technology, together have a large influence on improving the quality of financial reports at PT. Pelindo Terminal. Thus, the third hypothesis (H3) is accepted, which indicates that both human resource competence and the utilization of

information technology simultaneously have a significant impact on the quality of the company's financial reports.

This simultaneous influence shows that to achieve optimal financial report quality, companies need to focus not only on improving human resource competency, but also on efficient and appropriate use of information technology. These two factors work together to improve the financial management process, increase accuracy in recording transactions, and accelerate the preparation of transparent and accountable financial reports. Therefore, success in managing these two variables simultaneously is very important to ensure that the resulting financial reports can reflect the company's financial condition accurately and can be trusted by interested parties.

Furthermore, the results of the determination coefficient test show that 43.4% of the quality of PT. Pelindo Terminal's financial reports are influenced by the variables of human resource competency and the use of information technology. This figure reflects the extent to which these two factors are able to explain the variability in the quality of financial reports produced by the company. This means that almost half of the variation in the quality of financial reports can be explained by the contribution of these two variables. Meanwhile, the remaining 56.6% of the quality of financial reports is influenced by other factors not measured in this study, such as other internal company factors, management policies, or external changes in the economic and regulatory environment.

Other factors that affect the quality of financial reports indicate that although human resource competence and the use of information technology have a significant influence, there are other elements that companies must also pay attention to in order to continue to improve the quality of financial reports. For example, good managerial policies, strong internal supervision, and the existence of an effective control system also play an important role in ensuring that the quality of financial reports is maintained. Therefore, PT. Pelindo Terminal needs to consider these other factors in its efforts to continue to improve financial performance and increase the accuracy of reports presented to stakeholders.

Thus, the results of this study provide a clear picture that in order to improve the quality of financial reports, companies must optimize the two variables that have been studied, namely human resource competence and the use of information technology. Success in improving these two factors simultaneously will greatly affect the accuracy and transparency of the resulting financial reports. In the context of PT. Pelindo Terminal, improving employee competence through education and training and the use of more sophisticated and integrated accounting information systems will be the key to achieving higher quality financial reports and can support better decision making.

This study agrees with the study conducted by Parmin Ishak & Fitia Syam (2020), which states that competence and use of accounting information technology simultaneously have a significant effect on the quality of financial reports. This shows that both factors, both human resource competence in accounting and the use of appropriate information technology, work together to influence the results of financial reports produced by an organization. In other words, to produce quality financial reports, companies not only need to improve the skills and knowledge of human resources, but also adopt technology that supports an efficient and effective accounting system.

In addition, the findings in this study are also in line with the results of research conducted by Harry et al. (2020), which states that simultaneously, human resource competence and the use of information technology affect the quality of financial reports. The study underlines the importance of both factors in producing financial reports that are not only accurate but also trustworthy for stakeholders. In this context, information technology acts as a tool to facilitate faster and more accurate accounting processes, while human

resource competence ensures that the technology is utilized effectively to achieve good financial reporting goals.

By combining these two aspects—human resource competence and the use of information technology—companies can significantly improve the quality of financial reports. Previous studies, including those conducted by Parmin Ishak & Fitia Syam and Harry et al., support the finding that success in financial management is greatly influenced by the synergy between human capabilities and technological sophistication. Therefore, companies such as PT. Pelindo Terminal that focus on improving these two aspects can be expected to produce more transparent, accurate, and timely financial reports, which will increase the company's credibility in the eyes of stakeholders.

CONCLUSION

Based on the results of the research and discussion that has been conducted, and through the proof of the hypothesis on the problems raised regarding the Influence of Human Resource Competence and Utilization of Information Technology on the Quality of Financial Reports at PT. Pelindo Multi Terminal, several things can be concluded as follows:

1. Human Resources Competence has a significant influence on the quality of financial reports at PT. Pelindo Multi Terminal. This shows that the higher the competence of human resources, especially in accounting and finance, the better the quality of financial reports produced by the company.
2. The use of Information Technology also has a significant impact on the quality of financial reports at PT. Pelindo Multi Terminal. The use of appropriate and efficient information technology in the accounting and financial reporting process allows the company to produce more accurate, timely, and transparent reports.
3. Simultaneously, human resource competence and information technology utilization have a significant influence on the quality of PT. Pelindo Multi Terminal's financial reports. This shows that both factors, both individual competence in managing finances and the use of supporting information technology, work together to improve the quality of financial reports produced by the company.

Thus, to improve the quality of financial reports at PT. Pelindo Multi Terminal, the company needs to focus on developing human resource competencies through relevant education and training and utilizing sophisticated and integrated information technology.

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