



HR Competence and Internal Control System on the Quality of Financial Statements at PT. SPIL

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Abstract: This study examines the impact of PT Salam Pacific Indonesia Lines' internal control system and employee capabilities about the caliber of financial reporting. In this study, questionnaires were distributed to 235 employees to collect primary data, and saturation sampling was used to cover all participants. The data was evaluated by applying multiple regression analysis. The findings show that the internal control system shows that the quality of financial reporting is not much impacted by staff competencies. The quality of financial reporting is also greatly influenced by the personnel's skills and the internal control system. These findings indicate that while an excellent internal control system plays a crucial role in providing high-quality financial reporting, the capabilities of personnel also play a significant role when supported by strong control mechanisms.

Keywords: Human Resource Competence, Internal Control System, Financial Report Quality

Introduction

In accounting information systems, financial statements indicate cash flows, performance, and financial status of a business, and provide as the foundation for economic decision-making by both internal and external stakeholders (Romney & Steinbart, 2021). As a result, financial statement quality is crucial because it determines the relevance and reliability of the information used by investors, creditors, managers, and other stakeholders (Dechow, Ge, & Schrand, 2010). According to Kiso, Weygandt, and Warfield (2024), excellent financial statements must meet qualitative requirements such as relevance, comparability, understandability, and faithful representation (reliability). These qualitative characteristics are also emphasized in the Conceptual Framework for Financial Reporting issued by the IASB (IASB, 2018). However, in reality, PT Salam Pacific Indonesia Lines (SPIL) is facing various issues such as non-compliance with accounting standards, delayed reporting, and record-keeping errors which reflect weaknesses in internal control and accounting information system implementation (Hall, 2020). These circumstances reduce the accuracy of financial data and raise the possibility of making poor economic decisions (Gelinas et al, 2018).

These problems indicate the presence of organizational factors that require further examination, particularly human resource competency and the efficiency of internal control mechanisms (Mulyadi, 2016). Rivai and Sagala (2018) state that the capabilities of human resources (including knowledge, skills, and attitudes toward work) are important factors in determining the accuracy and reliability of accounting processes. This view is consistent with the findings of Widyaningsih (2011), who emphasizes that competent human resources contribute significantly to high-quality financial reporting in Indonesian companies. On the other hand, internal control systems serve as supervisory mechanisms to ensure the reliability of accounting information, as emphasized by Arens, Elder, and Beasley (2020). In a similar vein, the Treadway Commission Committee of Sponsoring Organizations (COSO, 2013) emphasizes the importance of internal control in guaranteeing the accuracy of financial reporting. The risk of errors or fraud in financial reporting can increase when individuals fail to operate the internal control system effectively (Agoes, 2019). Previous research has focused separately on how both internal control systems and human resource capabilities function in order to raise the standard of financial reporting (Susanto, 2017), but there has been little research that integrates both factors, particularly in the context of private shipping companies in Indonesia. Thus, the goal of this study is to investigate how PT Salam Pacific Indonesia Lines' internal control systems and human resource competencies affect the integrity of its financial statements. In order to get a deeper understanding of the components that enhance the reliability of financial reporting, this study aims to assess and analyze experimentally how human resource capabilities and internal control systems impact the quality of financial statements.

Research Method

Research Design

In this research, we adopted a survey approach using a quantitative design of the study. Quantitative data were collected using structured, standardized questionnaires to measure respondents' perceptions of the study variables. This study design was chosen to examine the connection between personnel capabilities, procedures for internal control and statistical analysis of financial statement quality.

Population, Sample, Sampling

All employees of PT Salampacific Indonesia Lines were included in this survey. As a research sample, the entire population was used as a saturated sample. Therefore, all 235 employees were selected as respondents in this study, and no exclusion criteria were applied. By using this technique, the sample fully represents the population, minimizing sampling bias.

Intervention Procedure

In this study, we used quantitative data measured Likert scales are used. The information came from responses to questionnaires representing indicators of each research variable. The survey was distributed to a specific group of employees at PT Salam Pacific

Indonesia Lines and is based on primary data collected directly.

Instrument

The structured questionnaire that was employed as the study tool was created using the indicators of each variable. Responses were evaluated using a Likert scale with five points to represent the level of agreement, frequency, or intensity of respondents' attitudes and perceptions toward the research variables. The scoring system used was as follows: very disagree = 1, oppose = 2, agree = 4, very agree = 5, and neither agree nor disagree = 3.

The operational definitions of the variables measured in this study are as follows:

1. Quality of Financial Statements (Dependent Variable / Variable Y)
The financial statements' quality was evaluated using the indicators of relevance, dependability, comparability, and understandability. Sample questionnaire items for Variable Y include statements such as: "Financial reports are prepared in accordance with applicable accounting standards," "Financial information is presented accurately and free from material errors," "Financial statements can be compared with those of previous periods," and "Financial reports are easy to understand by users."
2. Human Resource Capabilities (Independent Variable / Variable X1)
Human resource capabilities were assessed using indicators of knowledge, understanding, skills, attitudes, and interests. Sample questionnaire items for Variable X1 include statements such as: "I understand the accounting standards used in preparing financial reports," "I have sufficient skills to carry out accounting tasks accurately," "I am able to complete accounting work on time," "I maintain a professional attitude in performing financial reporting tasks," and "I am interested in improving my competence in accounting and financial reporting."
3. Internal Control System (Independent Variable / Variable X2)
The control environment, risk assessment, control activities, information and communication, and monitoring were among the indicators used to gauge the effectiveness of the internal control system. Sample questionnaire items for Variable X2 include statements such as: "The company has clear procedures to identify and manage financial risks," "There is a clear separation of duties in financial processes," "Accounting information is communicated effectively within the organization," "Internal controls are monitored regularly," and "Management emphasizes the importance of integrity and ethical behavior."

The Likert scale was used for all variables.

Data Collection Technique

We gathered information for this study by giving out questionnaires to participants directly related to the research topic. A survey was distributed to all employees of PT Salam Pacific Indonesia Lines.

Data Analysis Procedure

The data processing and analysis were conducted through the following stages:

1. Distributing questionnaires with statements developed based on the indicators of each research variable (**X1, X2, and Y**).
2. Tabulating the questionnaire results according to the predetermined Likert scale coding.
3. Testing the quality of the research instrument through validity and reliability tests using SPSS software.
4. Conduct the statistical analyses necessary for the research. This includes tests for normality, tests of classical assumptions, simultaneous F-tests, partial t-tests, and multiple regression analysis.

Result and Discussion

Validity Test Results

Validity Test of Human Resource Competency Items (X1)

The outcomes of the human resource validity exam competency statement items are presented in Table 1 below.

Table 1. Findings from the Human Resource Competency Statement Items (X1) Validity Test

No.	Statement	r-calculated	r-table	Sig.	Remark
KSDM1	Should employees in the finance/accounting department have adequate understanding of accounting?	0.495	0.128	0.000	Valid
KSDM2	Is a minimum qualification of a Diploma (D3) in accounting required to be placed as finance/accounting staff?	0.692	0.128	0.000	Valid
KSDM3	Should employees be assigned to positions that match their field of expertise?	0.708	0.128	0.000	Valid
KSDM4	Can employees who have competence in their field complete tasks properly?	0.715	0.128	0.000	Valid
KSDM5	Have employees received job-related skills training?	0.515	0.128	0.000	Valid

Source: Appendix, Processed Primary Data (2025)

According to Table 1, the significance values for all items of the human resource capability variables are less than 0.000 and below 0.05. Therefore, all explanations regarding human resource capability variables are valid. Furthermore, since the calculated r values for each item are greater than the values in the r table, it is confirmed that all descriptive items concerning human resource capabilities are valid.

Validity Test of Internal Control System Items (X2)

The validity test results for the internal control system's elements are displayed in Table 2.

Table 2. Findings from the Internal Control System Statement Items Validity Test (X2)

No.	Statement	r-calculated	r-table	Sig.	Remark
SPI1	Does emphasizing the importance of control and compliance with policies and standard operating procedures create an effective control environment?	0.622	0.128	0.000	Valid
SPI2	Has the company provided clear authority and responsibility to employees?	0.566	0.128	0.000	Valid
SPI3	Has the organization identified risks in the preparation of financial statements?	0.662	0.128	0.000	Valid
SPI4	Do accounting staff receive adequate training and supervision in carrying out their duties?	0.658	0.128	0.000	Valid
SPI5	Are operational responsibilities divided among two or more individuals?	0.589	0.128	0.000	Valid

Source: Appendix, Processed Primary Data (2025)

According to Table 2, The computed r-values are higher than the values in the r-table, and every descriptive item of the internal control system variables has a significance threshold of $0.000 < 0.05$. Therefore, all internal control system statement items are declared valid.

Validity Test of Financial Statement Quality Items (Y)

The validity test results for items pertaining to financial statement quality are displayed in Table 3.

Table 3. Findings of the Financial Statement Quality Statement Items (Y) Validity Test

No.	Statement	r-calculated	r-table	Sig.	Remark
KLK1	Are the financial statements prepared in a manner that is easily understood by users?	0.592	0.128	0.000	Valid
KLK2	Are financial statements prepared in a timely manner according to the accounting period?	0.680	0.128	0.000	Valid
KLK3	Are financial statements prepared in accordance with generally accepted accounting standards?	0.627	0.128	0.000	Valid
KLK4	Are financial statements presented completely?	0.589	0.128	0.000	Valid

Source: Appendix, Processed Primary Data (2025)

Table 3 indicates that each descriptive item's significance value with respect to the calculated r value is greater than the table's value and the financial statement quality variables are $0.000 < 0.05$. Therefore, every item on the financial statement quality statement is deemed legitimate.

Reliability Test

When doing reliability testing, we evaluate whether the questionnaire consistently reflects the indicators of the variables. If a respondent's answers are consistent over time, the survey is considered reliable. In this study, it was determined that if a variable had a Cronbach's alpha value greater than 0.60, it is regarded as having good dependability (Sugiyono, 2017). The reliability test's findings were obtained using IBM SPSS Statistics version 23. These results are displayed in Table 4.

Table 4. Reliability Test Results

Variable	Cronbach's Alpha	Remark
Human Resource Competency (X1)	0.616	Reliable
Internal Control System (X2)	0.627	Reliable
Financial Statement Quality (Y)	0.621	Reliable

Source: Appendix, Processed Primary Data (2025)

Every variable in Table 4 has a Cronbach's alpha value greater than 0.60. Therefore, all variables are declared reliable, and the questionnaires can be used for further analysis because the items consistently measure the intended variables.

Partial Test (t-Test)

Table 5. t-Test Results

Variable	Beta	Std. Error	t	Sig.	Remark
Constant	23.219	2.485	9.343	0.000	
Human Resource Competency	-0.032	0.068	-0.465	0.642	Not Significant
Internal Control System	0.229	0.063	3.634	0.000	Significant

Source: Appendix, Processed Data (2025)

Based on the t-test results in Table 5, the hypothesis test results are as follows.

1. Hypothesis 1 (H1)

The quality of PT Salampacific Indonesia Lines' financial statements does not depend on the capabilities of human resources. This shows that the computed t-value is less than 0.465 but higher than the significance level of 0.642, which is higher than 0.05, and the t-table value of 1.651. The quality of financial accounts is not much impacted by people competencies, as demonstrated by the rejection of H1.

2. Hypothesis 2 (H2)

The quality of PT Salampacific Indonesia Lines' financial statements has been greatly improved by the internal control system. The results are shown by a calculated t-value of

3.634 > t table value (1.651) and a significance value of 0.000 < 0.05. As a result, H2 is accepted.

Simultaneous Test (F-Test)

Table 6. F-Test Results

F	Sig.	Remark
6.688	0.001	Significant

Source: Appendix, Processed Primary Data (2025)

The quality of the financial statements is significantly impacted by both the internal control system and staff capabilities, according to Table 6's F-test results. The computed F-value is 6.688, and the significance value is 0.001 < 0.05 exceeds the F-table value (3.03). Therefore, H3 is accepted.

Discussion

Employee capabilities and the quality of financial statements

According to this study, the effects of human resource capabilities on the quality of PT Salam Pacific Indonesia Lines' financial statements is small. This finding suggests that although employees may possess adequate knowledge, skills, and educational background, these competencies alone are not sufficient to directly improve financial reporting quality. This differs from previous studies that suggested that human resource capabilities have a positive and significant impact on the quality of financial statements (Ariista et al, 2023; Binawati & Nindyaniingsih, 2022; Hadis et al, 2022; Leistari & Ardini, 2023; Sari & Yuniarti, 2022). However, the studies by Rakhmawati et al. (2022) and Sambuaga et al. (2020) suggest that without an effective internal control system, the impact of human resource capabilities may not be very significant. This implies that competent human resources must be accompanied by structured systems and supervision to contribute meaningfully to quality of financial reporting.

Quality of financial statements in the internal management system

As a result, it was found that the quality of PT Salam Pacific Indonesia Line's financial statements is positively influenced by the internal management system. These results indicate that a trustworthy control environment, suitable risk assessment, transparent communication and information, and ongoing monitoring are essential for producing trustworthy and accurate financial reporting. These results indicate that previous studies have emphasized internal control systems' significance in improving the quality of financial statements (Gustina, 2021; Triyono & Dewi, 2020; Leismana, 2021; Sari & Yuniarti, 2022). Additionally, Gusheirinsya and Samukri (2020) and Rahman and Permatasari (2021) highlight that effective internal controls reduce errors and ensure compliance with accounting standards. According to Mayasari (2022), internal control systems are not always necessary in the public sector, but the results of the study demonstrate that they are critical for improving the quality of financial reporting in the private sector.

Interaction between human resources and internal control systems

The results of the simultaneous test show that people skills and the internal control system have a significant impact on the quality of the financial statements. This finding suggests that while the abilities of personnel do not directly impact the caliber of financial data, their role becomes crucial when supported by an efficient system of internal control. These findings suggest that prior research has demonstrated how internal control systems affect the combination of human resource skills and financial statement quality (Ariista et al, 2023) (Philadelphiia et al, 2020) (Leistari et al, 2020). Furthermore, Rahmawati et al. (2022) explain that internal control systems can strengthen or mediate the effect of human resource competency on financial reporting quality. Therefore, this study reinforces the view that improving financial statement quality requires not only competent human resources but also robust internal control systems that integrate and optimize those competencies.

Conclusion

This study concluded that while PT Salampacific Indonesia Lines' internal control system does not greatly alter the quality of financial statements on an individual basis, nor does staff capability have a large impact on the quality of financial statements. These findings indicate that in organizations with well-established accounting systems, standardized procedures, and strong internal controls, financial statement quality is determined more by the effectiveness of control mechanisms than by variations in individual competencies. This research advances the current state of knowledge by providing empirical evidence from a private-sector shipping company context, demonstrating that internal control systems play a dominant role in ensuring reliable financial reporting, while human resource competency becomes meaningful when integrated within an effective control framework. Practically, the results suggest that companies should prioritize strengthening internal control structures alongside maintaining adequate human resource development to improve the quality of financial reporting. Future research is encouraged to expand the scope of study to different industries or organizational settings and to incorporate additional data collection methods, such as interviews or observations, to learn more about how human factors interact and control systems in financial reporting processes.

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