

The Influence Of Financial Management Practices, Internal Control System, Human Resources Competency And Information Technology On The Quality Of Mosque Financial Reports In Langsa City

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Abstract— This study aims to see the effect of Financial Management Practices, Internal Control Systems, Human Resource Competence and Information Technology Utilization on the quality of financial reports partially and simultaneously. To examine the influence of Financial Management Practices, Internal Control Systems, Human Resources Competence and Information Technology Utilization on the Quality of Financial Statements partially and simultaneously. The sample in this study was taken using the saturated sample method or census. There are 47 questionnaires that can come up. The analysis used in this study is multiple linear regression analysis using SPSS software version 20.0. The results showed that the variables partially affect the quality of financial management practices and human resource competencies and the variables of control systems and the use of information technology had no effect on the quality of financial reports. However, simultaneously Financial Management Practices, Internal Control Systems, Human Resources Competence and Utilization of Information Technology affect the quality of financial reports. This research helps that it is necessary to hold a training program for mosque administrators in order to increase the competence of human resources and to improve the quality of mosque financial reports, besides that the mosque must support the existence of information technology at the mosque so that it can make the mosque more updated or can always be accessed by congregation. And with that the financial reports will automatically be of higher quality.

Keywords: Financial Management Practices, Internal Control Systems, Competence of Human Resources, Utilization of Information Technology, Quality of Financial Statements.

1. INTRODUCTION

One form of accountability and good management, mosque administrators must prove that the presentation of financial reports includes assets, liabilities and other information needed in the process of accountability from the management to the congregation or the community. The financial report is the final result of the accounting process in the form of a balance sheet, income statement, and capital change report which is used as a report on company activities to interested parties so that it can become an accountability and basis for decision making for its users. Usually, financial reporting and analysis activities are carried out at a certain time. Thus it can reduce the gap in financial information between

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the mosque organization and the congregation or the community.

Financial reports have a very important function in presenting information about all activities that have been carried out, whether those that have been realized or those that have not been realized by mosque administrators. Thus the mosque management can make decisions in accordance with existing considerations. Quality financial reports are an important factor for a good mosque organization. With the existence of quality financial reports, it shows that mosque administrators can properly account for the authority or obligations that have been given to them. According to Islamic Financial Accounting Standards, the quality of financial statements must have qualitative characteristics. There are four main qualitative characteristics, namely comprehensibility, relevance, reliability and comparability.

There are several factors that can affect the quality of financial reports. One of the factors that can affect the quality of financial reports is the practice of financial management. The management of a mosque is said to be good, of course it really depends on the management practices that are formed, especially its finances. In research conducted by Yayuk on mosques in Semarang City, the results show that financial management practices have a positive effect on the quality of mosque financial reports. Mosques will definitely get good support if their financial management is also good. This can make all people believe in the mosque. In addition, the trust of stakeholders will continue to increase with good financial management so that it will have a good impact on the prosperity of the mosque.

The last factor that can affect the quality of financial reports is the use of information technology. The use of information technology is an activity that plans, coordinates, implements and controls all energy and thoughts as an effort to carry out mosque operational activities effectively and efficiently. The use of technology in an entity will greatly help speed up the processing of transaction data and presentation of financial reports. Logically, the better the manager uses the information technology applied in the mosque, the better the quality of the financial reports that will be produced. The use of existing information technology in mosques still does not use special applications in making financial reports. The mosque still makes financial reports with Microsoft Excel and there are no developments from year to year in terms of making financial reports with special applications. In addition, there is no news about the activities at the mosque in cyberspace.

This research was conducted in mosques in Langsa City because Langsa City is one of the most developed cities in Aceh. It is proven by the achievements that have been achieved, namely getting Adipura Buana in 2016 as the highest award in the field of cleanliness and the environment. In 2019 Langsa City won 1st place in the 2019 Anugerah Pesona Indonesia (API) Award, the most popular ecotourism category. Not only that, the tourism ministry has also named Langsa City Mangrove Forest Park as the Most Favorite Tourism 2019. Because of this, it certainly invites tourists to come to Langsa City. This certainly has an impact on mosques in Langsa City because more and more tourists are coming to Langsa City, automatically a lot of people will come to the mosque. Thus it will certainly increase the level of management of zakat, infaq and alms funds.

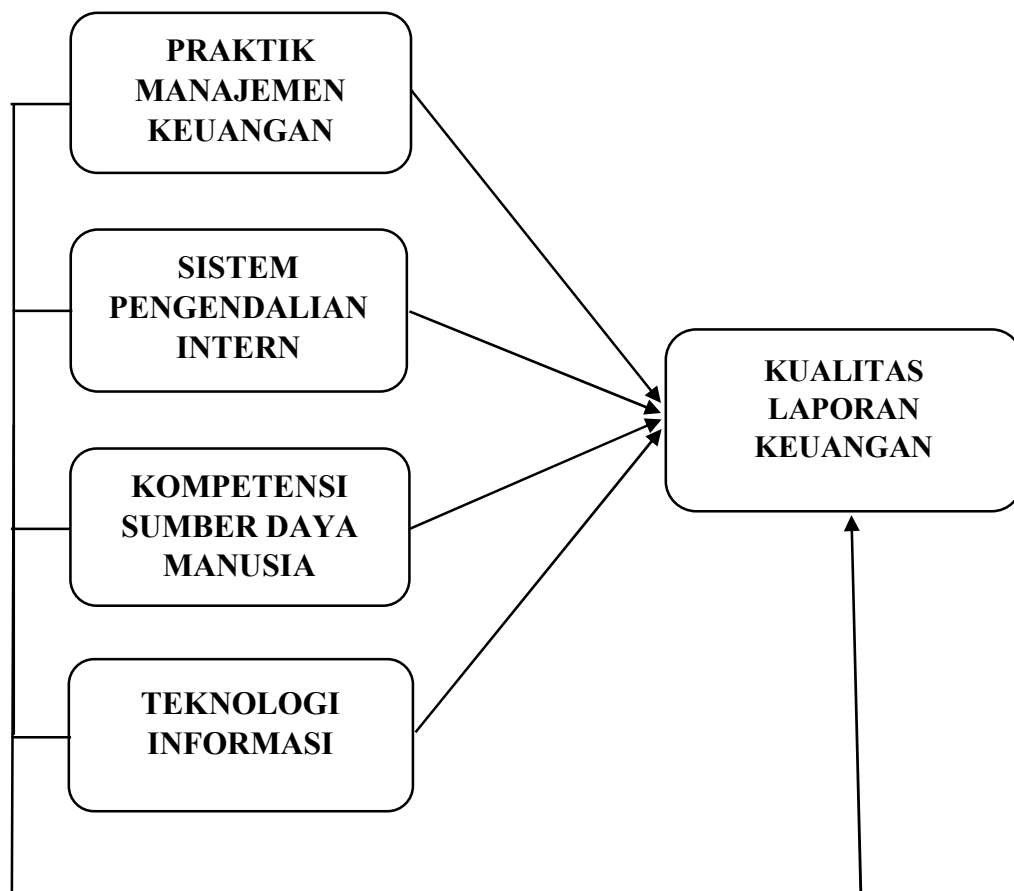
2. FINANCIAL MANAGEMENT PRACTICES

In the view of Islam, every human being must have responsibility for what he has done. All kinds of things that are undertaken must be carried out properly and must not be done in a way that carries out. This is one of the principles in Islamic teachings when it comes to management.

It should be noted that financial management does not only talk about accounting records. However, it is a very important program management and should not be seen as a separate activity that is part of a financial person's job. So, financial management in a mosque is the management of all forms of finance, both the effort to obtain and collect existing capital to fund all activities or activities of the mosque, either directly or indirectly, to maximize the implementation of activities or activities of the mosque effectively and efficiently in order to achieve the goals that have been achieved. planned.

There are several funds that can be collected or managed by the mosque, namely zakat, donations and alms. The mosque in collecting its funds must not be separated from the three efforts above. Where after the three efforts above are collected, the mosque will certainly manage properly the funds obtained from the three efforts above whose main goal is to achieve the glory of a mosque. Financial management practice is a planning, coordination, implementation, and control activity carried out with all one's energy and mind to improve the quality of the performance of the mosque entity. Planning activities to financial supervision will certainly have a good effect on the operational performance of the mosque. Logically, if the financial management practices carried out by the mosque management are good, the better the quality of the financial reports that will be produced will automatically be better.

3. CONCEPTUAL FRAMEWORK



Picture 1. Conceptual Framework

each respondent according to the category of mosque management and only the main board members are allowed to fill out this questionnaire. Respondents from the category of Chairman of the BKM Mosque were 14 respondents (30%) and mosque treasurers there were 33 respondents (70%).

Table 1. Respondent Category

Respondents Based on Category of Mosque Management	Total	Percentage (%)
Chief BKM	14	30%
treasurer	33	70%
Total	47	100%

It is known that the educational background is as follows. First, the highest level of education is S2, amounting to 3 people (6,4%). Second, the level of education in the middle is S1 with a maximum number of 29 people (61,74%). and lastly, the lowest education is SMA and equivalent, amounting to 15 people (31,9%).

The number of administrators of the Jami 'mosque in Langsa City has a number of administrators that vary from each mosque. First, as many as 12 mosques (25,5%) have less than 5 management. Second, there are 30 mosques (63,8%) with 5-10 staff members. Third, there are as many as 4 mosques (8,5%) having 10-15 staff. And finally, there is only 1 mosque (2,1%) which has 15-20 staff.

4. RESEARCH RESULT AND DISCUSSION

4.1 Descriptive statistics

Samples in this study was 47 with 5 variables. The financial management practice variable (PMK) has an average value of 30.68 with a standard deviation of 5,265. The average value of the internal control system (SPI) variable is 30,64 and the standard deviation is 4.669. Human resource competence (KSDM) has an average of 31,77 with a standard deviation of 2,425. In the information technology utilization (PTI) variable, it has an average of 20.97 with a standard deviation of 8,670. Finally, there is a variable of financial report quality (KLK) which has an average value of 33,62 with a standard deviation of 1,649.

4.2 Multiple Linear Regression Test

Table 2. Output Multiple Linear Regression Test

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	19,617	3,093		6,343	,000
1 PMK	,226	,067	,456	3,377	,002
SPI	-,083	,050	-,234	-1,640	,109
KSDM	,318	,088	,467	3,621	,001
PTI	-,023	,028	-,122	-,837	,407

Based on the results of table 2. the regression formula in this study are:

$$Y = 19,617 + 0,226 X_1 - 0,083 X_2 + 0,318 X_3 - 0,023 X_4 + e$$

- a) The constant is worth 19,533, which states that if the independent variable is considered constant. This figure is positive, it can be concluded that simultaneously there is a positive influence on the quality of financial statements.
- b) The regression coefficient of financial management practices is 0,226 and is positive. This suggests that the variable financial management practices show a unidirectional direction between the independent variable and the dependent variable.
- c) The regression coefficient for the internal control system is -0,083 and is NEGATIVE. This states that the internal control system variables show a direction that is not in the same direction between the independent variable and the dependent variable.
- d) The regression coefficient of human resource competence is 0,318 and is positive. This suggests that the human resource competency variable shows a unidirectional direction between the independent variable and the dependent variable.
- e) The regression coefficient of the use of information technology is -0,023 and is negative. This states that the variable of information technology utilization shows a direction that is not in the same direction between the independent variable and the dependent variable.

4.3 Determinant Coefficient Test (R^2)

Table 3. Output Determinant Coefficient Test

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	0,625 ^a	,391	,333	1,347	1,512

It shows that R Square is 0,391. This shows that the independent variables, namely financial management practices, internal control systems, human resource competence, and the use of information technology are able to explain the dependent variable, namely the quality of financial statements of 39,1%, the remaining 60,9% is explained by variables outside the model.

4.4 Partial Test (t test)

Based on Table 2, we know that:

- 1) The effect of financial management practices on the quality of financial reports

The results of the t-calculated coefficient indicate that the financial management practice variable (X1) has a t value of 3,377 which is greater than the t-table value of 2,018 or it can be said that the variable financial management practice (X1) has a significant effect on the quality of financial statements (Y) with a significance level. $0,002 < 0,05$. H1 is accepted, it can be concluded that financial management practices have a significant effect on the quality of financial reports.

- 2) The influence of the internal control system on the quality of financial reports

The results of the t-count coefficient indicate that the internal control system variable (X2) has a t-count value of -1,640 smaller than the t-table value of 2,018 or it can be said that the internal control system variable (X2) has no significant effect on the quality of financial statements (Y) with a significance level of $0,109 > 0,05$. H2 is rejected, it can be concluded that the internal control system has no significant effect on the quality of financial reports.

- 3) The influence of human resource competence on the quality of financial reports

The results of the t arithmetic coefficient indicate that the human resource competency variable (X3) has a t value of 3,621, which is greater than the t-table value of 2,018 or it can be said that the human resource competency variable (X3) has a significant effect

on the quality of financial statements (Y). significance level $0.001 > 0,05$. H3 is accepted, it can be concluded that human resource competence does not have a significant effect on the quality of financial statements.

4) The effect of the use of information technology on the quality of financial reports

The results of the t arithmetic coefficient show that the information technology utilization variable (X4) has a t value of -0,837 smaller than the t table value of 2,018 or it can be said that the information technology utilization variable (X4) does not have a significant effect on the quality of financial statements (Y). significance level $0,407 > 0,05$. H4 is rejected, it can be concluded that the use of information technology has no significant effect on the quality of financial reports.

4.5 Simultaneous Test (Test F)

Table 4. Simultaneous Test (Test F)

	Model	Sum of Squares	df	Mean Square	F	Sig.
1	Regression	48,871	4	12,218	6,731	.000 ^b
	Residual	76,236	42	1,815		
	Total	125,106	46			

From the calculation results in table 4, it can be seen that the significant value is 0,000 and the calculated F value is 6,731. The basis for decision making is a significant level of 5% or 0,05. Because the significant value is less than 0,05 and the calculated F value is greater than the F table 2,59, then H5 is accepted. So, in this case it shows that the effect of financial management practices, internal control systems, human resource competence and the use of information technology together have a significant effect on the quality of financial reports.

5. CONCLUSION

5.1 The Effect of Financial Management Practices on the Quality of Financial Statements

The effect of financial management practices (PMK) on the quality of financial reports (KLK) according to the results of hypothesis testing was found to be positive and significant. The basis is that the significance value is $0,002 < \alpha 0,05$ with a coefficient of 3,337 (positive) and is greater than the t table. This means that the practice of financial management (PMK) has a positive and significant impact on the quality of financial reports (KLK). The results of this study are in line with the theory of Said et al. In his research which reveals that all mosque administrators have the right to participate in discussing mosque financial management strategies. Which later will have an impact on the quantity and quality of financial reports as well as effective financial management.

Based on the results of this study and the theory above, the researcher can conclude that the financial management practices made by mosques in Langsa City have implemented optimally related to good financial management and treatment. So that the initial suspicion that good financial management practices are able to improve the quality of financial reports has been proven. In addition, problems still exist with mosques, namely that the audit has not been implemented at a certain time and the financial reports that are distributed are still manual, which are only posted on the bulletin board so that not everyone can find out the financial statements of a mosque. Thus, the results of this study are in accordance with previous research which in previous studies researched by Setiyawan

Muhammad Syaifuddin obtained research results that financial management practices have a positive effect on the quality of financial reports.

5.2 The Effect of Internal Control Systems on the Quality of Financial Statements

The results of hypothesis testing show that the value of the internal control system (SPI) variable on the quality of financial reports (KLK) is $0,109 > \alpha 0,05$ with a coefficient of $-1,640$ (negative). This means that the internal control system (SPI) has a negative and insignificant effect on the quality of financial reports (KLK). therefore H2 is rejected. Based on the results of the research above, the researcher can conclude that the internal control system applied to the mosques in Langsa City has not been running optimally related to the controls and procedures that have been set by the mosque itself. So that the initial assumption that a good internal control system is able to improve the quality of financial reports has not been proven. This is also not in line with the results of previous studies which in previous studies researched by Setiyawan Muhammad Syaifuddin found that the internal control system has a positive effect on the quality of financial reports.

5.3 The Effect of Human Resource Competence on the Quality of Financial Statements

The influence of human resource competence (KSDM) on the quality of financial reports (KLK) according to the results of hypothesis testing was found to be positive and significant. The basis is that the significance value is $0,001 < \alpha 0,05$ with a coefficient of $3,621$ (positive) and is greater than the t table. This means that the competence of human resources (KSDM) has a positive and significant effect on the quality of financial reports (KLK). The results of this study are in line with Marwansyah's theory in his book, namely competence is a combination of knowledge, skills, attitudes and other personal characteristics needed to achieve success in a job, which can be measured using agreed standards, and which can be improved through training and development.

In this case, the competence that a person has in making financial reports can produce quality financial reports. Based on the results of the research and theory above, it can be concluded that the competence of human resources at each mosque in Langsa City, in this case the management who makes financial reports, already has an understanding of making financial reports according to standards and other treatments. However, behind all that, there are still many mosques that need training for the management so that they can be even more competent in making financial reports. So that the initial assumption that good human resource competence is able to improve the quality of financial reports has been proven. Thus, the results of this study are in accordance with previous research which in previous studies researched by Yayuk Nur Laeli obtained research results that human resource competence has a positive effect on the quality of financial reports.

5.4 The Effect of Information Technology Utilization on the Quality of Financial Statements

The effect of the use of information technology (PTI) on the quality of financial reports (KLK) according to the results of hypothesis testing was found to be negative and insignificant. The basis is from the significance value $0,407 > \alpha 0,05$ with a coefficient of $-0,837$ (negative) and smaller than t table. This means that the use of information technology (PTI) has a negative and insignificant effect on the quality of financial reports (KLK). The results of this study are not in line with Arif's opinion in Dian's research which states that the dimensions of the usefulness of information technology include: increasing

effectiveness, answering information needs and increasing performance and increasing efficiency. In this case it is the quality of the financial statements.

The facts that happen to mosques in Langsa City from the results of observations, researchers found that there are still many mosques that have not used mosque information systems and software in making mosque financial reports and there are still many mosques that do not use the internet in carrying out daily mosque activities. And what is even more sad is that there are still many mosques that do not have computers in the BKM office (mosque management body). This has a profound impact on the effectiveness and efficiency of the quality of financial reports.

Based on the results of this study and the facts above, the researcher can conclude that the use of information technology applied by mosques in Langsa City is still not fully implemented, even there are mosques that do not use matters related to the use of information technology, for example the internet, computers and useful software to make it easier to make financial reports and then with it will create quality financial reports. So that the initial assumption that the use of good information technology is able to improve the quality of financial reports has not been proven. Thus, the results of this study are definitely inversely proportional to previous research where in the previous research researched by Yayuk Nur Laeli the results showed that the use of information technology has a positive effect on the quality of financial reports.

5.5 The Influence of Financial Management Practices, Internal Control Systems, Human Resources Competence and Utilization of Information Technology on the Quality of Financial Statements

The results of testing the fifth hypothesis that have been carried out are that simultaneously the variables of financial management practices, internal control systems, human resource competence and the use of information technology have a positive and significant effect on the quality of financial reports at mosques in Langsa City. This conclusion is evident from the results of data testing that have been done that the significant value of 0,000 is smaller than 0,05 and the calculated F is 6,731 greater than 2,59. Therefore, H0 is rejected and H5 is accepted.

This means that if the practice of financial management, internal control systems, human resource competence and the use of information technology are implemented as a whole at mosques in Langsa City, it will certainly be able to improve the quality of financial reports in mosques in Langsa City.

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