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**The Effect of ARKAS Utilization, Human Resource Competence, and Internal Control on BOS Financial Reporting Quality**

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**ABSTRACT**

**Purpose:** This study aims to examine the effect of ARKAS utilization, human resource competence, and internal control on the quality of BOS fund financial reports in elementary schools in Pangkalpinang City.

**Methodology:** A quantitative approach was employed using a total sampling technique involving 68 school principals. Data were collected through Likert-scale questionnaires and analyzed using multiple linear regression with SPSS, including validity, reliability, and classical assumption tests.

**Results:** The results show that ARKAS utilization has no significant effect on the quality of BOS financial reports, while human resource competence and internal control have a positive and significant effect.

**Conclusions:** It can be concluded that the quality of BOS financial reporting is primarily influenced by human resource competence and internal control rather than the use of ARKAS application.

**Contributions:** This study contributes to public sector accounting literature by providing empirical evidence that strengthens institutional theory in explaining financial reporting quality in schools, particularly in the context of BOS fund management. Practically, the findings provide insights for education authorities in improving reporting quality through human resource development and strengthening internal control systems.

**Limitations:** This study is limited to elementary schools in Pangkalpinang City and uses self-reported questionnaire data, which may introduce response bias and limit generalizability to other regions or education levels.

**Keywords:** ARKAS, BOS Fund Financial Report Quality, Human Resource Competence, Internal Control

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## 1. Introduction

Education is one of the strategic sectors in national development because it plays an important role in improving the quality of human resources ([Nasution, Sari, & Irfan, 2024](#)). To provide quality and affordable basic education, the government allocates School Operational Assistance (BOS) funds as a form of operational financing for educational institutions ([Yuningsih & Merwati, 2022](#)). BOS funds are sourced from the State Budget (APBN), therefore, their management must be carried out effectively, efficiently, transparently, and accountably in accordance with applicable regulations ([Sumaryati, Novitasari, & Machmuddah, 2020](#)). These accountability requirements oblige schools to produce high-quality BOS financial reports as a form of accountability to the government and society ([Wuriasih, Sumari, Malino, & Sitanggang, 2025](#)).

High-quality BOS financial reports must be able to present information that is relevant, reliable, comparable, and understandable, in accordance with the characteristics stipulated in Government Regulation No. 71 of 2010 concerning Government Accounting Standards. High-quality reports not only serve as an administrative accountability tool but also as a decision-making instrument for stakeholders. Conversely, poor-quality reports may lead to incorrect decision-making, reduce public trust, and create opportunities for inefficiency and mismanagement of funds ([Polem, Irfan, & Sari, 2024](#)).

Findings from the Ombudsman of Bangka Belitung in 2024 regarding illegal charges imposed on parents in several public schools indicate that issues related to accountability in education fund management still exist. In addition, the Education Office of Pangkalpinang City conducted anti-corruption socialization for BOS fund managers in December 2023, indicating that transparency and accountability in BOS fund management remain a concern for local authorities. This situation shows that efforts to improve the quality of BOS financial reporting still require further attention.

Several factors are assumed to influence the quality of BOS financial reports, including the utilization of the ARKAS application, human resource competence, and internal control. Since 2021, the government has mandated all schools to use the School Activity and Budget Plan Application (ARKAS) as a digital system for planning, managing, and reporting BOS fund usage electronically ([Herdianto, Mulyani, & Hikmatyar, 2024](#)). Human resource competence also plays a crucial role in determining reporting quality, as managers with adequate knowledge, skills, and experience are able to produce accurate and timely reports ([Handayani, Pratiwi, & Kusuma, 2025](#); [Solihah, & Abriandi, 2026](#)). Meanwhile, effective internal control ensures that all financial processes are conducted in accordance with regulations so that the resulting reports can be properly accounted for ([Megarini, Sujana, & Sinarwati, 2025](#)).

This study is based on institutional theory developed by [DiMaggio and Powell \(1983\)](#), which explains that organizations adapt their practices in response to coercive, normative, and mimetic pressures from their institutional environment to gain legitimacy. In this study, the use of ARKAS represents a response to coercive pressure from the government. Human resource competence reflects compliance with normative pressure related to professional standards for public financial managers. Meanwhile, internal control represents a response to regulatory coercive pressure and normative expectations that establish accountability as a widely recognized professional standard.

Although many studies have examined the quality of BOS financial reports, the findings remain inconsistent. Regarding ARKAS utilization, [Herdianto et al. \(2024\)](#) and [Nisrina, Pravasanti, and Ma \(2024\)](#) found that information technology has a positive effect on reporting quality, while [Sumaryati et al. \(2020\)](#) and [Wandari, Oktalina, and Mulyani \(2024\)](#) found that accounting information systems have no significant effect on BOS financial reporting quality. Regarding human resource competence, [Megarini et al. \(2025\)](#) and [Handayani et al. \(2025\)](#) consistently found a positive and significant effect, while [Wuriasih et al. \(2025\)](#) found no effect. Regarding internal control, [Handayani et al. \(2025\)](#) and [Polem et al. \(2024\)](#) found a significant effect, while [Nisrina et al. \(2024\)](#) reported no effect. These inconsistencies and the limited number of studies specifically examining these three variables in elementary schools in Pangkalpinang represent a research gap that needs to be addressed.

Based on this background, this study aims to obtain empirical evidence on the effect of ARKAS utilization, human resource competence, and internal control on the quality of BOS financial reports in elementary schools in Pangkalpinang City. The findings are expected to contribute theoretically to the development of public sector accounting literature and provide practical implications for local governments and educational institutions in formulating policies to improve the quality of BOS financial reporting.

## **2. Literature Review and Hypothesis/es Development**

### ***2.1 Institutional Theory***

Institutional theory developed by [DiMaggio and Powell \(1983\)](#) explains that organizations adjust their policies, structures, and practices to gain legitimacy from the external environment. This theory emphasizes that organizations are not only efficiency-oriented but also seek to meet regulatory requirements, professional norms, and societal expectations. There are three forms of pressure in institutional theory that influence organizations, namely coercive pressure, normative pressure, and mimetic pressure.

Schools as public organizations are required to manage and account for BOS funds in a transparent and accountable manner. Coercive pressure is reflected in the mandatory use of the School Activity and Budget Plan Application (ARKAS) in BOS fund management in accordance with government regulations. Normative pressure is reflected in the demand for professionalism of school financial managers, which is manifested in human resource competence and the implementation of internal control ([Anggraini, Kalangi, & Warongan, 2024](#)). Therefore, the use of ARKAS, human resource competence, and internal control represent institutional responses of schools in producing high-quality BOS financial reports.

### ***2.2 Quality of School Operational Assistance (BOS) Financial Reports***

The quality of financial reports refers to their ability to present useful information for users in decision-making. According to Government Regulation No. 71 of 2010 concerning Government Accounting Standards, high-quality financial reports must meet characteristics such as relevance, reliability, understandability, and comparability. In the management of BOS funds, the quality of financial reports is a key indicator in assessing the accountability of education fund management. High-quality financial reports provide a transparent picture of BOS fund utilization in accordance with applicable regulations ([Mutoharoh & Ifada, 2023](#)). Conversely, poor-quality financial reports may lead to errors in decision-making, erode public trust, and increase the risk of irregularities in

fund management. The quality of BOS financial reports is not only influenced by the financial management system used but also by human resource capability and the effectiveness of internal control implemented in schools ([Mardinan, Dahlan, & Fitriyah, 2018](#)).

### **2.3 Utilization of the School Activity and Budget Plan Application (ARKAS)**

The School Activity and Budget Plan Application (ARKAS) is an information system developed by the Ministry of Education, Culture, Research, and Technology to assist educational institutions in planning, implementing, managing, and reporting BOS fund usage digitally. The introduction of ARKAS is part of the digital transformation of school financial management aimed at improving efficiency, transparency, and accountability.

ARKAS usage is mandatory for BOS recipient schools in accordance with government policy. The utilization of information technology refers to an organization's ability to manage data and information electronically and improve access to public services ([Nisrina et al., 2024](#)). The use of ARKAS enables schools to conduct planning, budgeting, administration, and financial reporting in a computerized system. The more optimal the use of ARKAS, the greater the likelihood of producing transparent, timely, and compliant financial reports.

### **2.4 Human Resource Competence**

Human resource competence refers to individual capabilities, including knowledge, skills, experience, attitudes, and other characteristics required to perform tasks effectively ([Ngoc & Tien, 2023](#)). Competence is not limited to technical skills but also includes decision-making, problem-solving, and adaptability to workplace changes ([Rachmad, Bakri, Irdiana, Waromi, & Sinlae, 2024](#)). Human resource competence in BOS fund management is crucial because school financial managers are required to understand regulations, administrative procedures, and financial reporting mechanisms ([Al-Dmour, 2018](#)). Competence can be measured through education level, background, experience, attitude, and knowledge ([Nisrina, Pravasanti, & Ma, 2024](#)). Adequate education helps managers understand financial principles, while experience improves problem-solving ability. Professional attitude and sufficient knowledge support accurate, timely, and accountable financial reporting.

### **2.5 Internal Control**

Internal control is a process designed and implemented by management and personnel to provide reasonable assurance regarding the achievement of organizational objectives ([Suhartono, 2021](#)). According to Government Regulation No. 60 of 2008 concerning the Government Internal Control System (SPIP), internal control aims to ensure operational effectiveness and efficiency, reliability of financial reporting, asset safeguarding, and compliance with laws and regulations. Internal control plays a key role in ensuring that BOS fund management processes follow established procedures. It also helps prevent errors, fraud, misuse of authority, and financial irregularities. Internal control consists of five components such as, control environment, risk assessment, control activities, information and communication, and monitoring activities. Stronger internal control leads to higher reliability of financial information ([Aziyah, & Yanto, 2022](#); [Kartika, & Ningsih, 2024](#)).

## **2.6 Research Hypotheses**

### **2.6.1 Effect of ARKAS Utilization on BOS Financial Report Quality**

The School Activity and Budget Plan Application (ARKAS) is an information system used by schools to manage BOS funds, ranging from the planning, implementation, to financial reporting

stages. The utilization of ARKAS can help schools record and manage financial data in a more systematic, accurate, and integrated manner. With a computerized system, the process of preparing financial reports becomes easier, thereby minimizing recording errors and increasing transparency in BOS fund management ([Prasetio, Majid, & Juardi, 2023](#)). This is in line with institutional theory, which explains that organizations will adjust their management practices to meet applicable demands and regulations in order to gain legitimacy ([Rapina & Mustamin, 2024](#)). The more effectively ARKAS is utilized, the better the quality of financial reports produced by schools. The use of ARKAS enables financial reports to be prepared more timely, complete, and compliant. The study by [Adnyani and Astawa \(2023\)](#) shows that the utilization of ARKAS has an effect on the quality of BOS fund management and reporting. Based on the discussion above, the following hypothesis is formulated:

*H<sub>1</sub>*: The utilization of ARKAS has an effect on the quality of BOS fund financial reports

#### *2.6.2 Effect of Human Resource Competence on the Quality of BOS Fund Financial Reports*

Human resource competence refers to individual abilities, including knowledge, skills, experience, and work attitudes in carrying out their duties. In BOS fund management, the competence of financial managers is very important to understand applicable regulations, record transactions accurately, and prepare financial reports that are accurate and accountable ([Salim, Reniati, & Sumiyati, 2025](#)). Adequate competence will help school financial managers carry out their duties professionally ([Zamzami & Gowon, 2021](#)). This is in line with institutional theory, which emphasizes the importance of professionalism as a form of normative pressure that encourages organizations to improve their performance quality.

The higher the human resource competence of BOS fund managers, the higher the quality of financial reports produced. Adequate competence can reduce recording errors, improve the accuracy of financial information presentation, and support the creation of relevant and reliable financial reports. The study by [Handayani et al. \(2025\)](#) shows that human resource competence has a positive effect on the quality of financial reports. Based on the discussion above, the following hypothesis is formulated:

*H<sub>2</sub>*: Human resource competence has an effect on the quality of BOS fund financial reports

#### *2.6.3 Effect of Internal Control on the Quality of BOS Fund Financial Reports*

Internal control is a set of policies and procedures implemented by an organization to ensure that operational activities run in accordance with predetermined objectives. Internal control in BOS fund management functions to monitor fund usage, prevent errors and irregularities, and ensure that all financial transactions are recorded and reported in accordance with applicable regulations ([Jannah & Rakhmawati, 2025](#)). Effective internal control can also help schools maintain the reliability of the financial information they produce. This is in line with institutional theory, which explains that organizations must implement systems and procedures that comply with applicable standards and regulations to gain legitimacy and trust from external stakeholders ([Alminanda & Marfuah, 2018](#)).

The implementation of effective internal control will improve the quality of BOS fund financial reports because every financial transaction can be properly monitored and verified. The better the internal control implemented, the lower the possibility of errors in financial report preparation. The study by [Megarini et al. \(2025\)](#) shows that internal control has a positive effect on

the quality of financial reports. Based on the discussion above, the following hypothesis is formulated:

*H<sub>3</sub>*: Internal control has an effect on the quality of BOS fund financial reports

### 3. Methodology

This study uses a quantitative approach aimed at analyzing the effect of the utilization of the School Activity and Budget Plan Application (ARKAS), human resource competence, and internal control on the quality of School Operational Assistance (BOS) fund financial reports in elementary schools in Pangkalpinang City. The population in this study consists of all public and private elementary schools receiving BOS funds in Pangkalpinang City, totaling 90 schools, comprising 66 public elementary schools and 24 private elementary schools. The sample was determined using total sampling or saturated sampling, meaning that the entire population was included as research samples. This technique was used because the population size was relatively limited, allowing all population members to be used as respondents. The respondents in this study were school principals, who are the main responsible parties for BOS fund management in their respective schools. Of the 90 questionnaires distributed, 70 were returned. After data completeness verification, 68 questionnaires were deemed valid and eligible for analysis.

The research instrument used was a structured questionnaire developed based on the indicators of each research variable. The ARKAS utilization variable was measured using indicators of electronic data and information management as well as information technology utilization. Human resource competence was measured through indicators of education level and background, experience, attitude, and knowledge. Internal control was measured based on the components of control environment, risk assessment, control activities, information and communication, and monitoring activities. Meanwhile, the quality of BOS financial reports was measured using the qualitative characteristics of financial reporting, namely relevance, reliability, comparability, and understandability. The questionnaire items were adapted from previous research ([Nisrina, Pravasanti, & Ma, 2024](#)).

All statements were measured using a four-point Likert scale, ranging from strongly disagree to strongly agree. Ordinal data were transformed into interval scale using the Method of Successive Interval (MSI) before conducting parametric statistical analysis. Data analysis was carried out in stages, including instrument testing, classical assumption testing, and hypothesis testing using IBM SPSS version 25. Validity testing was conducted by comparing the calculated r-value (Pearson Correlation) with the r-table value. Reliability testing used Cronbach Alpha with a threshold value of 0.70. Normality testing was performed using the One-Sample Kolmogorov-Smirnov test, multicollinearity was tested using VIF and tolerance values, and heteroscedasticity was tested using the White test. Hypothesis testing was conducted using multiple linear regression analysis with the equation:

$$Y = \alpha + \beta_1X_1 + \beta_2X_2 + \beta_3X_3 + \varepsilon \quad (1)$$

Formula (1) shows determination coefficient test (Adjusted  $R^2$ ), and partial test (t-test) at a 5% significance level ([Ghozali, 2021](#)).

#### 4. Results and Discussion

The results show that out of 68 respondents, 72.1 percent were female and 27.9 percent were male, reflecting the dominance of female principals at the elementary school level in Pangkalpinang City. Based on education level, the majority of respondents (91.2 percent) held a bachelor's degree (S1), while 8.8 percent held a master's degree (S2). This indicates that BOS fund managers have an adequate educational background. Most respondents in this study had served for more than five years. The composition of respondents indicates that BOS fund managers in elementary schools in Pangkalpinang City are generally experienced and have relevant educational backgrounds. A relatively long tenure is expected to contribute to improving competence in managing and reporting BOS financial funds. Thus, the demographic characteristics of respondents support the relevance of this study in examining the quality of BOS financial reports.

##### 4.1 Instrument Test Results

###### 4.1.1 Validity Test Results

Table 1. Validity test results

Variables	Item	Sig. (2-tailed)	r-count	r-table	Remarks
ARKAS	X <sub>1.1</sub>	0.000	0.719	0.239	Valid
	X <sub>1.2</sub>	0.000	0.822	0.239	Valid
	X <sub>1.3</sub>	0.000	0.847	0.239	Valid
	X <sub>1.4</sub>	0.000	0.745	0.239	Valid
	X <sub>1.5</sub>	0.000	0.780	0.239	Valid
	X <sub>1.6</sub>	0.000	0.733	0.239	Valid
	X <sub>1.7</sub>	0.000	0.838	0.239	Valid
	X <sub>1.8</sub>	0.186	0.162	0.239	Invalid
	X <sub>1.9</sub>	0.000	0.741	0.239	Valid
Human Resource Competence	X <sub>2.1</sub>	0.000	0.642	0.239	Valid
	X <sub>2.2</sub>	0.000	0.765	0.239	Valid
	X <sub>2.3</sub>	0.000	0.708	0.239	Valid
	X <sub>2.4</sub>	0.000	0.575	0.239	Valid
	X <sub>2.5</sub>	0.000	0.582	0.239	Valid
	X <sub>2.6</sub>	0.847	0.024	0.239	Valid
	X <sub>2.7</sub>	0.000	0.657	0.239	Invalid
	X <sub>2.8</sub>	0.000	0.539	0.239	Valid
	X <sub>2.9</sub>	0.000	0.637	0.239	Valid
	X <sub>2.10</sub>	0.000	0.819	0.239	Valid
Internal Control	X <sub>3.1</sub>	0.000	0.738	0.239	Valid
	X <sub>3.2</sub>	0.000	0.740	0.239	Valid
	X <sub>3.3</sub>	0.000	0.880	0.239	Valid
	X <sub>3.4</sub>	0.000	0.787	0.239	Valid
	X <sub>3.5</sub>	0.000	0.813	0.239	Valid

Variables	Item	Sig. (2-tailed)	r-count	r-table	Remarks
$X_{3.6}$	0.000	0.882	0.239	Valid	
$X_{3.7}$	0.000	0.777	0.239	Valid	
$X_{3.8}$	0.000	0.645	0.239	Valid	
$X_{3.9}$	0.000	0.737	0.239	Valid	
$X_{3.10}$	0.000	0.886	0.239	Valid	
BOS Financial Report Quality	$Y_1$	0.000	0.881	0.239	Valid
	$Y_2$	0.000	0.867	0.239	Valid
	$Y_3$	0.000	0.874	0.239	Valid
	$Y_4$	0.000	0.848	0.239	Valid
	$Y_5$	0.000	0.843	0.239	Valid
	$Y_6$	0.000	0.854	0.239	Valid
	$Y_7$	0.000	0.878	0.239	Valid
	$Y_8$	0.000	0.919	0.239	Valid
	$Y_9$	0.000	0.885	0.239	Valid
	$Y_{10}$	0.000	0.719	0.239	Valid

Table 1 shows the calculated r-value (Pearson Correlation) with the r-table value of 0.239 (df=66;  $\alpha=0.05$ ). The results show that all questionnaire items across the four research variables are valid because r-count > 0.239 and significance value < 0.05, except for two items that were excluded from further analysis because they did not meet the validity requirements, namely item  $X_{1.8}$  in the ARKAS utilization variable and item  $X_{2.7}$  in the human resource competence variable. Therefore, all remaining items are considered valid and suitable for further analysis.

#### 4.1.2 Reliability Test Results

Table 2. Reliability test results

Variables	Criteria	Cronbach Alpha	Remarks
ARKAS	0.70	0.928	Reliable
Human Resource Competence	0.70	0.828	Reliable
Internal Control	0.70	0.927	Reliable
BOS Financial Report Quality	0.70	0.965	Reliable

Table 2 shows that all research variables have Cronbach Alpha values above 0.70. Therefore, all research instruments are declared reliable and consistent, and can be trusted for measuring the research variables.

#### 4.2 Classical Assumption Test Results

##### 4.2.1 Normality Test Results

The normality test was conducted using the One-Sample Kolmogorov-Smirnov test to determine whether the regression model residuals were normally distributed. The results show an Asymp. Sig. (2-tailed) value of 0.200, which is greater than  $\alpha=0.05$  (0.200 > 0.05). Therefore, it can be

concluded that the regression residuals are normally distributed and the normality assumption is satisfied.

#### 4.2.2 Multicollinearity Test Results

Table 3. Multicollinearity test results

Variables	Tolerance	VIF	Remarks
ARKAS	0.714	1.401	No multicollinearity
Human Resource Competence	0.590	1.696	No multicollinearity
Internal Control	0.600	1.667	No multicollinearity

Table 3 shows that all independent variables have VIF values below 10 and tolerance values above 0.1. Therefore, it can be concluded that the regression model is free from multicollinearity problems.

#### 4.2.3 Heteroscedasticity Test Results

The heteroscedasticity test was conducted using the White Test by comparing the calculated Chi-Square value with the Chi-Square table value. The results show that the calculated Chi-Square value ( $n \times R^2$ ) is 11.968, which is smaller than the Chi-Square table value of 16.919 at  $df=9$  and  $\alpha=0.05$  ( $11.968 < 16.919$ ). Therefore, the regression model is free from heteroscedasticity, and the assumption of homoscedasticity is satisfied.

#### 4.3 Multiple Linear Regression Analysis and Hypothesis Testing Results

Table 4. Multiple linear regression analysis results

Variables	B	Std. Error	Beta	t	Sig.
(Constant)	-1.134	0.276		-4.111	0.000
ARKAS Utilization ( $X_1$ )	0.088	0.100	0.070	0.880	0.382
Human Resource Competence ( $X_2$ )	0.332	0.105	0.277	3.147	0.003
Internal Control ( $X_3$ )	0.656	0.095	0.605	6.924	0.000

Based on Table 4 shows the multiple linear regression equation is obtained as follows:

$$Y = -1.134 + 0.088X_1 + 0.332X_2 + 0.656X_3 + \varepsilon \quad (2)$$

Formula (2) shows that the regression coefficient of  $X_1$  is 0.088, meaning that every one-unit increase in ARKAS utilization will increase the quality of financial reports by 0.088 units. The coefficient of  $X_2$  is 0.332, meaning that every one-unit increase in human resource competence will increase the quality of financial reports by 0.332 units. The coefficient of  $X_3$  is 0.656, meaning that every one-unit increase in internal control will increase the quality of financial reports by 0.656 units, assuming other variables remain constant. The Adjusted R Square value of 0.693 indicates that the three independent variables jointly explain 69.3 percent of the variation in BOS fund financial reporting quality, while the remaining 30.7 percent is explained by other factors outside the research model.

## 4.4 Discussion

### 4.4.1 Effect of ARKAS Utilization on BOS Financial Report Quality

The first hypothesis testing shows that ARKAS utilization produces a t-value of 0.880 with a t-table value of 1.998, indicating that  $t\text{-count} < t\text{-table}$  ( $0.880 < 1.998$ ). The significance value obtained is 0.382, which is greater than  $\alpha=0.05$  ( $0.382 > 0.05$ ), indicating that ARKAS utilization has no significant effect on the quality of BOS financial reports; therefore,  $H_1$  is rejected. These findings indicate that ARKAS utilization has not been able to optimally improve the quality of BOS financial reports. Although ARKAS has been used as a school financial management system, the quality of financial reporting is not only determined by the existence of the application but also by users' ability to operate the system. Some respondents still face challenges in using the application, such as limited technical understanding, lack of training, and system disruptions, which prevent the financial management and reporting process from operating at full capacity.

This condition shows that the implementation of ARKAS as a form of digitalization in BOS fund management has not fully achieved its intended objectives. From the perspective of institutional theory, the use of ARKAS represents a response to coercive pressure, where schools adopt ARKAS due to government regulations regarding BOS fund management. However, compliance with such regulations does not always lead to improved financial reporting quality if it is not supported by adequate resource readiness. These findings are consistent with [Utami et al. \(2025\)](#), [Handayani et al. \(2025\)](#), [Wuriasih et al. \(2025\)](#), and [Wandari et al. \(2024\)](#), who similarly found that accounting information systems do not significantly affect BOS financial reporting quality when implementation is not optimal and is not supported by adequate human resources and infrastructure.

### 4.4.2 Effect of Human Resource Competence on BOS Financial Report Quality

### 4.4.3 Effect of Internal Control on BOS Financial Report Quality

The third hypothesis testing shows that internal control produces a t-value of 6.924 with a t-table value of 1.998, indicating that  $t\text{-count} > t\text{-table}$  ( $6.924 > 1.998$ ). The significance value obtained is 0.000, which is smaller than  $\alpha=0.05$  ( $0.000 < 0.05$ ), indicating that internal control has a positive and significant effect on the quality of BOS financial reports; therefore,  $H_3$  is accepted. These findings indicate that internal control is the most dominant factor in improving the quality of BOS financial reports. The implementation of supervision procedures, segregation of duties, and periodic evaluation helps schools minimize errors and ensure that all financial transactions are recorded and reported in accordance with applicable regulations. Thus, the resulting financial reports become more reliable and accountable.

These findings indicate that financial reporting quality is not only influenced by individual capability or technology use but also by the effectiveness of the control system implemented within the organization. In the context of institutional theory, the implementation of internal control in schools can be explained by two types of pressure simultaneously. From a coercive pressure perspective, schools are required to implement internal control systems in accordance with Government Regulation No. 60 of 2008 and BPK audit standards. From a normative pressure perspective, internal control has become a widely recognized professional standard in public financial management. These findings are consistent with [Handayani et al. \(2025\)](#), [Polem et al. \(2024\)](#), [Wandari et al. \(2024\)](#), and [Yuningsih et al. \(2022\)](#), all of whom found that internal control

has a positive and significant effect on financial reporting quality. The consistency of these findings further strengthens empirical evidence that internal control is the strongest and most consistent factor determining BOS financial report quality.

## **5. Conclusions**

### **5.1 Conclusion**

This study concludes that human resource competence and internal control have a positive and significant effect on improving the quality of BOS fund financial reports in elementary schools in Pangkalpinang City, while ARKAS utilization does not have a significant effect. Internal control is the most dominant factor influencing financial reporting quality, indicating that a strong control system is essential in producing reliable and accountable financial reports. The Adjusted R<sup>2</sup> value of 69.3 percent shows that the research model has strong explanatory power in explaining variations in financial reporting quality.

### **5.2 Research Limitations**

This study has several limitations. First, the research is limited to elementary schools in Pangkalpinang City, which restricts the generalizability of the findings. Second, the data were collected using self-reported questionnaires, which may introduce response bias. Third, 30.7 percent of the variation in financial reporting quality is explained by other variables outside the model that were not included in this study.

### **5.3 Suggestions and Directions for Future Research**

Future research is recommended to expand the scope of the study to other educational levels and broader geographical areas in order to improve generalizability. In addition, future studies may consider incorporating additional variables such as organizational commitment, external supervision, leadership style, or government regulation as moderating or mediating variables to provide a more comprehensive understanding of factors influencing BOS financial reporting quality.

## **Acknowledgement**

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