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Original Article

The Effect of Technology Utilization, Internal Control Systems, and Environmental Costs on Financial Reporting Quality

Devi Dwi Suryani[1*], Rohma Septiawati[2], Hendri Nur Ardiansyah[3]

[1-3]Accounting Study Program, Faculty of Economics and Business, Universitas Buana Perjuangan Karawang, Indonesia
Email: [1)] ak22.devisuryani@mhs.ubpkarawang.ac.id, [2)] rohmaseptiawati@ubpkarawang.ac.id, [3)] hendri.nur@ubpkarawang.ac.id

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Abstract

Financial reporting quality is essential for ensuring transparency, accountability, and the reliability of financial information in hospital management. However, the extent to which technology utilization, internal control systems, and environmental cost management contribute to financial reporting quality requires further empirical examination. This study aims to analyze the effects of technology utilization, internal control systems, and environmental costs on financial reporting quality at Rosela Hospital, Karawang, Indonesia. A quantitative approach was employed using a questionnaire-based survey involving employees in finance, accounting, and administration selected through purposive sampling. The data were analyzed using Partial Least Squares Structural Equation Modeling (PLS-SEM) with SmartPLS. The findings indicate that technology utilization and internal control systems do not have statistically significant effects on financial reporting quality, whereas environmental costs have a positive and significant effect. These results suggest that the availability of technology and internal control mechanisms alone may not be sufficient to improve financial reporting quality, while appropriate environmental cost management can contribute to more comprehensive and accountable financial information. This study concludes that hospitals should strengthen the identification, classification, recording, and reporting of environmental costs as part of their financial management practices. The practical impact of this research is to provide insights for hospital management into improving financial accountability and developing more transparent reporting practices. The findings should be interpreted in the context of the study's limited scope, which focuses on a single hospital.

Keywords: Environmental Costs, Financial Reporting Quality, Hospitals, Internal Control Systems, Technology Utilization.

1. Introduction

High-quality financial reports reflect an organization's financial health and transparency (Kaban & Edwy, 2024). The use of digital systems can strengthen the audit trail, thereby improving the reliability of the information presented in financial reports (Dwi Lestari & Setiany, 2023). Conceptually, the use of information technology and internal control systems is expected to improve the quality of financial information, whereas environmental cost management can support the completeness and transparency of cost disclosure. However, implementing technology and control procedures does not automatically guarantee the quality of financial reports, because risks of recording errors, reporting inconsistencies, and manipulation of financial data remain (S. M. A. A. Putri et al., 2025).

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In the hospital sector, the need for reliable financial reports is related to the complexity of service transactions, administration, resource use, and medical waste management. Rosela Hospital Karawang has implemented an online registration system, a digital queue integrated with the Healthcare and Social Security Agency (BPJS Kesehatan), and the digitalization of medical check-up (MCU) service flows to support service efficiency and accuracy. Nevertheless, the existence of this technology cannot yet be taken as evidence that the quality of financial reports has improved. The use of technology needs to be supported by system integration and user competence in order to produce accurate information (Gunawan et al., 2022). Previous studies show that the use of information technology is related to financial report quality, but the results are not yet consistent (Hadis et al., 2022; Mariani et al., 2023; Safitri & Zulkarnain, 2021). Widodo et al. (2025) also highlights the question of how effective technology implementation is in improving reporting quality in organizations with high operational complexity. This condition indicates the need for further testing in the hospital context, without assuming that the results of research in other sectors fully apply to healthcare service organizations.

Beyond information technology, an internal control system is needed to ensure that transactions are recorded, authorized, and documented in accordance with procedures. Effectively functioning controls can reduce recording errors and the risk of fraud, thereby supporting the reliability of financial reports (Mardani & Yudantara, 2023). Conversely, controls that are implemented only in a formal sense do not necessarily improve reporting quality if they are not integrated with organizational practices and culture (Kusumawati et al., 2024). Therefore, the effectiveness of the internal control system needs to be examined together with the use of information technology in order to understand their relationship with financial report quality in hospitals.

Another relevant aspect is environmental cost management, particularly because hospital activities involve the use of resources, the processing of medical waste, the testing of wastewater quality, and the maintenance of wastewater treatment plants. Recording these costs can help an organization identify environmental expenditures in a more structured way. Environmental accounting management is also linked to the quality of sustainability reporting (Cheng et al., 2025), while the recording of environmental costs can provide information on resource use and the environmental consequences of operational activities (Anggraeni & Murti, 2025). However, the findings of earlier research on environmental costs remain mixed. Qian & Wang (2022) discusses environmental costs as a burden that may reduce financial performance, whereas L. G. Putri (2023), Rahayudi and Apriwandi (2023), Cahyani and Puspitasari (2023), and Sinosi et al. (2022) examine the relationship between environmental costs and financial performance or related aspects in particular organizational contexts. These differences in focus and context mean that the results of research on environmental costs cannot be used directly to draw conclusions about their relationship with hospital financial report quality.

Based on the above, there is a need to test the relationship of information technology use, internal control systems, and environmental costs with financial report quality in the hospital sector. Previous research shows mixed results regarding technology use and internal control, while the evidence on environmental costs mostly addresses financial performance or sustainability reporting quality. Accordingly, this study focuses on testing these three variables in the context of Rosela Hospital Karawang. The novelty of this study lies in the integrated testing of the three variables in a single empirical model in a healthcare service organization, rather than in comparing the strength of the relationships between variables, which is not an objective of the test.

At Rosela Hospital Karawang, the application of information technology in administrative services, including the online registration system, the digital queue integrated with the Healthcare and Social Security Agency (BPJS Kesehatan), and the digitalization of medical check-up (MCU) service flows, shows that technology is being used to support the hospital's operational activities. However, applying technology in services does not in itself prove that the recording and preparation of financial reports have been optimally integrated. Therefore, further examination is needed of the integration of operational data with financial data, the effectiveness of internal control procedures, and the recording of environmental costs arising from hospital activities. These aspects form the basis for testing whether the use of information technology, the internal control system, and environmental costs are related to financial report quality at Rosela Hospital Karawang.

This study aims to analyze the relationship of information technology use, internal control systems, and environmental costs with financial report quality at Rosela Hospital Karawang. Specifically, this study tests: (1) the relationship between information technology use and financial report quality; (2) the relationship between the internal control system and financial report quality; and (3) the relationship between environmental costs and financial report quality. The results are expected to provide empirical evidence on the relevance of these three aspects in supporting the preparation of accurate, transparent, and accountable hospital financial reports, and to serve as input for hospital management in evaluating information systems, control mechanisms, and environmental cost recording.

2. Literature Review

2.1. Agency Theory

Agency Theory by Jensen and Meckling (1976), is a theory that explains the relationship between the principal and the agent within an organization. This relationship arises because there is a separation between the party with an interest in resources and the party that carries out the management of those resources (Healy & Palepu, 2001). In the context of this study, Agency Theory is used to explain the relationship between hospital management as the agent and parties with an interest in hospital information as the principal. Management has access to information regarding operational activities, financial transactions, technology use, control systems, and expenditures related to the environment. Meanwhile, interested parties need this information to carry out an evaluation of the organization's management. The utilization of information technology is seen from the way employees use technology in carrying out their tasks, based on the frequency and type of application used (Erin et al., 2022). The increasingly widespread use of information technology makes it important in running a business today (Dang & Nguyen, 2024). Good IT governance ensures that the use of technology can support organizational success, maintain security, comply with rules, and improve work efficiency.

Within Agency Theory, the internal control system (ICS) can be understood as a monitoring mechanism used to oversee the activities of the agent. The principal cannot observe all of management's activities directly. Hence, a system is needed to minimize errors, deviations, and actions that harm the organization. The Internal Control System (ICS) can help ensure that activities are carried out according to procedure, transactions obtain authorization, duties are segregated, risks are assessed, and information is communicated appropriately. The internal control system combines the role of people and information technology in running the organization's activities (Din et al., 2022). The internal control system is managed by management to ensure that operational activities run effectively and efficiently, comply with regulations, and produce reliable financial reports (Zhai et al., 2022).

By applying oversight, risk assessment, and control procedures, organizations can improve accountability and financial reliability (Aisyah et al., 2023).

Under agency theory, the recording of environmental costs can be viewed as a form of management's accountability to interested parties. Management, as the agent, knows more about the organization's operational activities and resource use. In agency theory, the recording of environmental costs is important as a manifestation of management's responsibility to stakeholders (Cheng et al., 2025). Companies often view environmental costs as an additional burden that can lower profit (L. G. Putri, 2023). Environmental costs in financial reports show that the organization is responsible toward the environment and provides more complete information regarding the organization's activities (Lutfi et al., 2023).

2.2. Technology Utilization in Hospitals

Technology utilization becomes important in hospitals because hospitals produce complex data and have a high need for information. Technology is used in various operational and service activities, resulting in data that needs to be managed and integrated. Technology utilization is influenced by a person's perception of the usefulness and ease of a technology; the greater this perception, the greater the opportunity for technology to be utilized optimally in supporting organizational performance (Al-Htaybat & von Alberti-Alhtaybat, 2021). The more positive the digitalization of the accounting process, the more it reduces human error, strengthens the audit trail, and improves the integrity of financial data (Maroufkhani et al., 2020). From the perspective of accounting information systems (AIS), the success of technology utilization, which states the quality of information, service, and the system, will affect the net benefit produced (U. Upadhyay et al., 2024).

2.3. Internal Control Systems in Hospitals

The internal control system is a series of processes carried out continuously by all members of an organization to help achieve organizational goals. The internal control system is a series of continuous processes run by all employees, including leaders, in order to achieve organizational objectives through carrying out activities effectively and efficiently (Nababan & Muktiadji, 2022). Hospitals require a strict internal control system because of operational complexity, a high volume of transactions, and a high risk of fraud (Khlif et al., 2020). An effective internal control system helps a company identify and proactively manage risk in order to minimize losses and improve operational efficiency (Sitepu & Munawarah, 2025).

2.4. Environmental Costs in Hospitals

Environmental costs are costs related to an organization's activities in reducing, preventing, monitoring, managing, and addressing the environmental impacts that arise from operational activities. Hospitals have special characteristics because healthcare service activities produce waste that requires management. Therefore, environmental costs in hospitals can be related to medical waste management, maintenance of wastewater treatment installations, wastewater quality testing, and costs related to compliance with environmental provisions. Environmental costs include all expenditures ranging from reduction, monitoring, management, and prevention of environmental impacts arising from hospital activities (Ahmed et al., 2026). Environmental costs are company funds expended to analyze, address, and avoid environmental damage that disrupts the company's operations (Dewi & Nurleli, 2024). In the healthcare sector, expenditures for managing hazardous medical waste become a crucial indicator in reporting (Apriliani et al., 2026). Good financial condition can show a company's financial health and attract investors (Septiawati et al., 2024).

2.5. Financial Reporting Quality

Management has more information regarding the internal condition of the organization. Financial reports are then used as one of the media to convey that information to interested parties. Financial reporting quality shows the ability of financial reports to provide information that can be used and trusted by interested parties. Financial reporting quality reflects how the report provides information that is credible, meaningful, verifiable, and comparable (Li, 2024). Financial reporting quality reflects the level of transparency and reliability of a company's accountability for its financial activities (Ridwan, 2023). The report contains information related to the use of financial resources, budgets, financing, transfers, the Operational Report (LO) deficit, assets, liabilities, up to reporting cash flows (Kementerian Keuangan RI, 2022).

2.6. Conceptual Framework

Technology utilization in the hospital sector contributes to the effectiveness of recording, classifying, and reporting transactions, including environmental costs (V. Upadhyay & Sharma, 2025). The internal control system ensures that the measurement and disclosure of those costs are in accordance with accounting standards and can be verified (Ahmed et al., 2026). The application of environmental accounting for companies identifies the magnitude of costs arising from waste management, so that environmental costs can be minimized and become a means of controlling the company's responsibility toward preserving the surrounding environment (Arimbi & Mayangsari, 2022). This study presents an innovation by combining three main variables, namely the use of technology, internal control systems, and environmental costs, in a single model to explain financial reporting quality at regional private hospitals.

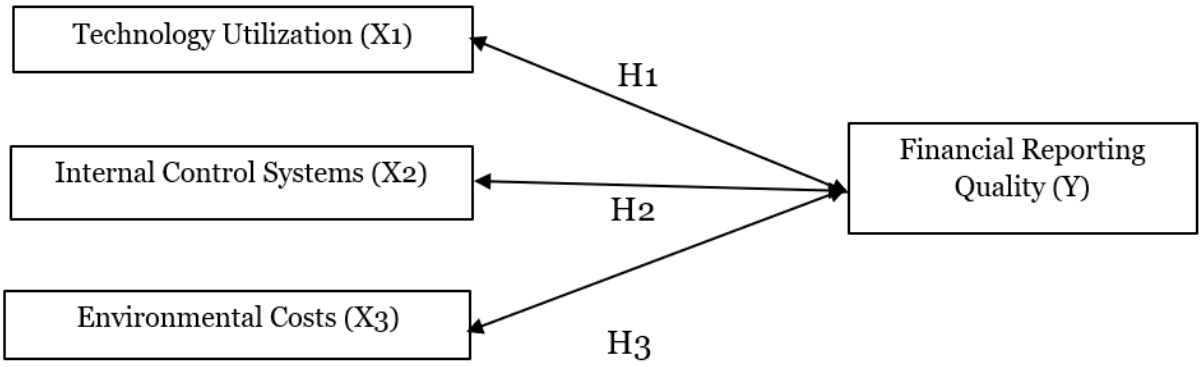


Figure 1. Conceptual Framework
Source: Researcher compilation (2026)

Based on Figure 1, this study tests three hypotheses concerning the relationship between the independent variables and financial reporting quality. H1 tests the relationship between Technology Utilization and Financial Reporting Quality, H2 tests the relationship between Internal Control Systems and Financial Reporting Quality, and H3 tests the relationship between Environmental Costs and Financial Reporting Quality. Testing these three hypotheses aims to determine whether each variable has a significant effect on the quality of financial reporting.

2.7. Hypotheses

2.7.1. Technology Utilization on Financial Reporting Quality

Technological advances help make the oversight and preparation of financial reports more effective and efficient. In the context of this study, technology utilization can be viewed as an information mechanism that helps reduce information asymmetry between hospital management and parties with an interest in financial information. Technology utilization can help the process of recording, processing, storing, and presenting information more quickly and in a more structured manner. The utilization of information technology is considered able to improve the accuracy and reliability of information in an organization's financial reports (Manuari & Putra, 2023). The utilization of information technology accompanied by an adequate internal control system is seen as improving financial reporting quality (Moreira Monteiro et al., 2021), consistent with the study by Mariani et al. (2023), which reveals a positive influence of information technology utilization in that regard. Theoretically, better technology utilization will improve the quality of information available to interested parties. Faster, more accurate, and more easily traceable information can strengthen the monitoring function and ultimately improve financial reporting quality.

H1: Technology utilization affects financial reporting quality at hospitals.

2.7.2. Internal Control Systems on Financial Reporting Quality

The internal control system is a process carried out by the organization as a whole to achieve predetermined targets, and to ensure that oversight runs continuously over all of the organization's activities. The internal control system is positioned as a monitoring mechanism. The internal control system helps the organization control activities, identify risks, ensure compliance with procedures, and maintain the reliability of the information produced. The study by Ziorklui et al. (2024) shows that control elements such as layered oversight, segregation of duties, authorization procedures, and audit are important factors for minimizing the risk of fraud in the organization's financial activities. An effective internal control system enables a company to detect and manage risk to minimize losses and improve operational efficiency (Sitepu & Munawarah, 2025). The findings of Salehi et al. (2023) explain that the internal control system also supports financial reporting quality, because it reduces the risk of recording errors and prevents fraud. In hospital-based research, the existence of an internal control system becomes increasingly important because hospital activities involve many units, transactions, resources, and administrative processes. An effective ICS can help ensure that transactions are recorded correctly, carried out through appropriate procedures, and can be accounted for.

H2: The internal control system affects financial reporting quality at hospitals.

2.7.3. Environmental Costs on Financial Reporting Quality

The recording of environmental costs can be viewed as a mechanism of transparency and accountability; the better the recording and management of environmental costs, the more complete the information available for the principal to evaluate the agent's activities. Environmental costs are the company's preparation of funds in anticipation of addressing the consequences of environmental damage resulting from operational activities (Subakhtiar et al., 2022). In the healthcare sector, expenditures for managing hazardous medical waste become a crucial indicator in reporting (Apriliani et al., 2026). The findings of Cheng et al. (2025) indicate that the application of recognition and disclosure of environmental costs gives a positive impact on financial reporting quality through increased transparency and completeness of financial information. Environmental costs are viewed not only as a burden

or expenditure of the organization, but also as part of the information that reflects management's accountability for the use of resources.
H3: Environmental costs affect financial reporting quality at hospitals.

3. Methods

3.1. Research Design

This study uses a quantitative design with a descriptive-verificative approach. The descriptive approach is used to map respondents' perceptions of each variable, while the verificative approach is used to test hypotheses with empirical data (Sugiyono, 2019). The research model contains three exogenous variables, namely information technology utilization (X1), internal control system (X2), and environmental costs (X3), and one endogenous variable, namely financial report quality (Y). Data were collected once at a single point in time (cross-sectional) without manipulation of variables, so the test results are read as associations between variables and not as cause-and-effect relationships.

3.2. Research Location and Subjects

The study was conducted at Rosela Hospital Karawang. This hospital was chosen because it provides a healthcare service organization context for examining information technology practices, internal control, and environmental cost management in relation to financial reporting. The research subjects are employees in the finance, accounting, and administration departments who are directly involved in data processing and the preparation of financial reports.

3.3. Population and Sample

The research population is all employees in the finance and administration departments of Rosela Hospital Karawang who are involved in managing and preparing financial reports. The sample was selected using purposive sampling according to two criteria: assigned to the finance, accounting, or administration field, and directly involved in financial data processing, transaction recording, financial administration control, or financial report preparation. These criteria ensure that respondents have sufficient work knowledge to assess the questionnaire statements. Based on these criteria, 45 respondents were obtained. This sample size is relatively small, but it can still be analyzed with PLS-SEM because this technique can be applied to models with limited samples (Hair & Alamer, 2022).

3.4. Data and Data Collection Procedure

The study uses primary data collected through a questionnaire to measure respondents' perceptions of the four variables. A similar approach was used by Nasir et al. (2025) in a study of information technology and internal control systems in relation to the quality of local government financial reports. The statement items were developed from the conceptual definition and indicators of each variable, then adapted to the context of financial work in hospitals. For the environmental cost variable, items were formulated as perceptions of the implementation of environmental management activities, not as nominal expenditure amounts, because expenditure details are not always known to all employees. The questionnaire was distributed to respondents directly, then checked for completeness of answers and consistency of coding before being analyzed with SmartPLS 4.

3.5. Instruments and Measurement Scale

Each item was measured with a four-point Likert scale: strongly disagree (1), disagree (2), agree (3), and strongly agree (4). The four-point scale provides no neutral category, so respondents must state the tendency of their assessment. Higher scores indicate higher agreement with the statement being measured.

3.6. Operationalization of Variables

All constructs are specified as reflective constructs, because their indicators are manifestations of the constructs being measured. The definition and indicators of each variable are summarized in Table 1.

Table 1. Operational Definitions

Definition	Indicators	Reference
Information technology utilization (X1)	(1) Hardware; (2) software; (3) data quality; (4) procedures; (5) human resources; (6) network and connectivity; (7) use of financial information system applications	Muslihudin (2016); Nasir et al. (2025)
Internal control system (X2)	(1) Control environment; (2) risk assessment; (3) control activities; (4) information; (5) communication; (6) continuous monitoring; (7) separate evaluations	COSO (2013); Government Regulation No. 60 of 2008, Article 3
Environmental costs (X3)	(1) Environmental management training and socialization; (2) environmental licensing and compliance with environmental documents; (3) Environmental audit or evaluation; (4) environmental quality monitoring and testing; (5) Handling and management of medical waste, hazardous and toxic (B3) waste, and other waste; (6) Pollution remediation and compensation that have been realized; (7) environmental impacts that have not yet been realized	Hansen and Mowen (2000)
Financial report quality (Y)	(1) Relevance; (2) materiality; (3) faithful representation; (4) comparability; (5) verifiability; (6) timeliness; (7) understandability	IAI (2022)

Source: Author's compilation, 2026

Based on Table 1, each variable is operationalized through indicators that refer to relevant literature and regulations. These indicators form the basis for developing the research instrument to measure the relationship of information technology utilization, internal control system, and environmental costs with financial report quality.

3.7. Data Analysis Techniques

The study employed PLS-SEM as the analytical technique, with SmartPLS 4 as the software. This technique was chosen because the model contains several constructs with many indicators, the sample size is relatively small, and the analysis objectives include explanation as well as prediction of the endogenous variable (Hair & Alamer, 2022). The analysis consists of four stages.

A. Descriptive analysis: Respondent characteristics and the distribution of answers are summarized with frequencies, percentages, means, and standard deviations.

B. Measurement model evaluation: Convergent validity is assessed from outer loadings and average variance extracted (AVE), with outer loading ≥ 0.70 and AVE ≥ 0.50 as benchmarks. Internal reliability is assessed from composite reliability and Cronbach's

alpha, with values ≥ 0.70 as the benchmark. Discriminant validity is tested with the heterotrait-monotrait ratio (HTMT) (Hair & Alamer, 2022). Indicators with outer loadings below the benchmark are evaluated for their contribution to AVE and construct reliability before deciding whether to retain or remove them.

C. Structural model evaluation: Collinearity among predictors is checked through the variance inflation factor (VIF). Model capability is assessed from the coefficient of determination (R^2), the magnitude and direction of path coefficients, and predictive relevance (Q^2). Results are interpreted according to effect size and estimation uncertainty, not only statistical significance (Hair & Alamer, 2022).

D. Hypothesis testing: The significance of path coefficients is tested by bootstrapping in SmartPLS 4. Results are reported as path coefficients, t-statistics, p-values, and confidence intervals. Three hypotheses are tested, namely the effect of X1, X2, and X3 on Y.

3.8. Ethical Considerations

Respondent participation is voluntary and took place after respondents were given an explanation of the research objectives. Respondents' identities are kept confidential, and the data are used only for the purposes of this study. The research was conducted with permission from Rosela Hospital Karawang.

4. Results and Discussion

4.1. Research Results

4.1.1. Outer Model (Measurement Model)

A. Loading Factor Value

The results of outer model testing based on data processed with SmartPLS 4.0.1.9 are as follows.

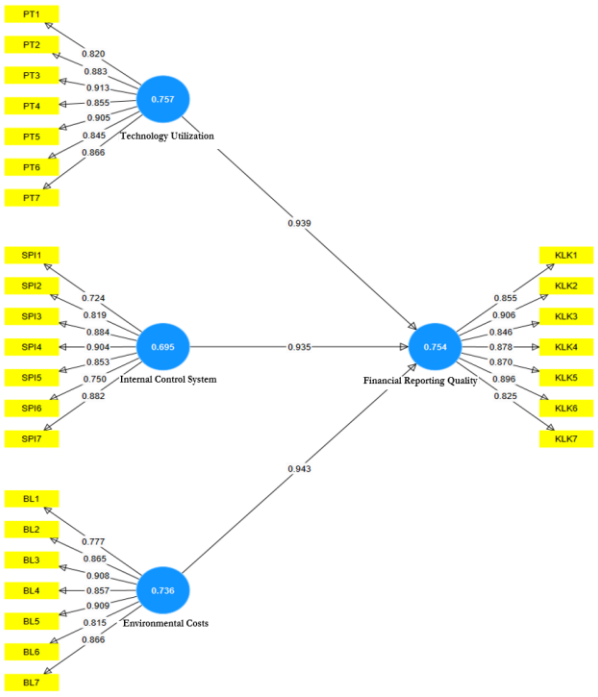


Figure 2. SmartPLS Running Results
Source: Processed by the researcher (2026)

Based on the results of the PLS-SEM model test in Figure 2, the coefficient of determination (R^2) values are 0.757 for the PT1 construct, 0.695 for SPI, 0.736 for BL, and 0.754 for KLK. These values indicate that the model explains 75.7% of the variance in PT1, 69.5% in SPI, 73.6% in BL, and 75.4% in KLK. Meanwhile, the outer loading values of the PT indicators range from 0.820 to 0.913, SPI from 0.724 to 0.904, BL from 0.777 to 0.909, and KLK from 0.825 to 0.906. All indicators have outer loading values above 0.70 and therefore meet the criterion for convergent validity. All indicators reliably capture their constructs, and the model explains the endogenous construct's variance well.

Table 2. Loading Factor Value

Variable	PT	SPI	BL	KLK	Remark
PT1	0.820				Valid
PT2	0.883				Valid
PT3	0.913				Valid
PT4	0.855				Valid
PT5	0.905				Valid
PT6	0.845				Valid
PT7	0.866				Valid
SPI1		0.724			Valid
SPI2		0.819			Valid
SPI3		0.884			Valid
SPI4		0.904			Valid
SPI5		0.853			Valid
SPI6		0.750			Valid
SPI7		0.882			Valid
BL1			0.777		Valid
BL2			0.865		Valid
BL3			0.908		Valid
BL4			0.857		Valid
BL5			0.909		Valid
BL6			0.815		Valid
BL7			0.866		Valid
KLK1				0.855	Valid
KLK2				0.906	Valid
KLK3				0.846	Valid
KLK4				0.878	Valid
KLK5				0.870	Valid
KLK6				0.896	Valid
KLK7				0.825	Valid

Note: PT= Technology Utilization, SPI = Internal Control System, BL = Environmental Costs, KLK = Financial Reporting Quality.

Source: Processed by the researcher (2026)

Based on Table 2, the loading factor results for the four variables are at an average of 0.800. This figure is above the minimum threshold of 0.70, meaning the requirement for convergent validity is fulfilled. From these results, the indicators in the study are valid.

B. Average Variance Extracted (AVE)

Average Variance Extracted (AVE) testing was performed to assess the convergent validity of each construct. A construct is considered to meet the criterion for convergent validity if its AVE value is greater than 0.50. The test results are presented in Table 2.

Table 3. Average Variance Extracted (AVE)

Variable	Average variance extracted (AVE)	KET
Environmental Costs	0.736	VALID
Financial Reporting Quality	0.754	VALID
Technology Utilization	0.757	VALID
Internal Control System	0.695	VALID

Source: Processed by the researcher (2026)

Referring to Table 3, the AVE results for all study variables average 0.750. This value is far above the minimum threshold of 0.50. With these results, each variable has adequate convergent validity.

C. Discriminant Validity Test

The discriminant validity test was conducted to ensure that each construct in the study is sufficiently distinct from the other constructs. This test refers to the Fornell–Larcker criterion or cross-loading values, in accordance with the method used. The test results are presented in Table 4.

Table 4. Discriminant Validity

	Environmental Costs	Financial Reporting Quality	Technology Utilization	Internal Control System
Environmental Costs	1.000	0.943	0.934	0.929
Financial Reporting Quality	0.943	1.000	0.939	0.935
Technology Utilization	0.934	0.939	1.000	0.944
Internal Control System	0.929	0.935	0.944	1.000

Source: Processed by the researcher (2026)

Referring to Table 4, the results of discriminant validity testing show that the square root of the AVE for each variable reaches a figure of 1.000, which is higher than all of the existing correlation coefficients between variables. These findings meet the Fornell-Larcker criterion, since a single indicator shows a perfect correlation with its own construct compared with other variables. From these results, it can be concluded that each variable has an adequate level of discriminant validity.

4.1.2. Coefficient of Determination (R-Square)

The coefficient of determination (R-Square) indicates the proportion of variance in the dependent variable that the independent variables explain. The higher the R-Square value, the greater the proportion of the dependent variable's variance that can be explained by the research model. The test results are presented in Table 5.

Table 5. R-Square

	R-square	R-square adjusted
Financial Reporting Quality	0.922	0.916

Source: Processed by the researcher (2026)

The results of testing in Table 5 show an R Square of 0.922, which indicates that 92.2% of the variation in Financial Reporting Quality (Y) can be determined by the independent variables. These findings show that the regression model has adequate ability to explain the relationships between the variables studied. The Adjusted R Square value of 0.916 shows that

the model's explanatory power remains strong even after being adjusted for the number of independent variables. This condition further strengthens the evidence that the regression model meets the requirements for further analysis. Based on the above description, in this study the independent variables contribute to changes in the company's financial performance.

4.1.3. Hypothesis Testing

Hypothesis testing was conducted to determine the direction and significance of the relationships between variables in the research model. This test is based on the path coefficient and significance values (p-values) to determine whether the proposed hypotheses are supported by the results of the analysis. The test results are presented in Table 6.

Table 6. Path Coefficient

	Original sample (o)	Sample mean (M)	Standard deviation (STDEV)	T statistics (Io/STDEV)	P values
Technology Utilization → Financial Reporting Quality	0.296	0.259	0.223	1.332	0.183
Internal Control System → Financial Reporting Quality	0.260	0.320	0.211	1.230	0.219
Environmental Costs → Financial Reporting Quality	0.425	0.403	0.174	2.441	0.015

Source: Processed by the researcher (2026)

The hypothesis testing results are presented in Table 6. The first hypothesis yields a path coefficient of 0.296 (positive direction) with a P-value of 0.183, exceeding the 0.05 threshold; H1 is rejected, indicating technology utilization has no significant effect on Financial Reporting Quality. The second hypothesis yields a path coefficient of 0.260 with a P-value of 0.219, also exceeding 0.05; H2 is rejected, indicating the internal control system has no significant effect on Financial Reporting Quality. The third hypothesis yields a path coefficient of 0.425 with a P-value of 0.015, well below 0.05; H3 is accepted, confirming that Environmental Costs have a significant positive effect on Financial Reporting Quality.

4.2. Discussion

4.2.1. The Effect of Technology Utilization on Financial Reporting Quality

The intensity of technology utilization was not shown to have a significant effect on financial report quality at the hospital studied. This finding indicates that the frequency of technology use does not necessarily reflect the system's ability to support the accuracy, traceability, and integration of financial information. From the perspective of agency theory, financial reporting quality is related to the ability of information to reduce information asymmetry between principals and agents (Jensen & Meckling, 1976). Technology can support this process if its use helps strengthen oversight and provides reliable information. However, technology utilization in this study was measured based on the frequency and types of applications used by employees (Erin et al., 2022), so it does not yet fully describe the effectiveness of technology in integrating service information with financial recording.

These findings align with Argaretha et al. (2025) at Dharmais Cancer Hospital, who found that AIS and user competence had no significant effect on financial report quality when

tested partially, but showed a significant effect when tested simultaneously. The similar result in the partial tests indicates that the contribution of technology to financial report quality needs to be understood by considering its relationship with other factors. Meanwhile, Rahayu and Rifandi, 2023) at PKU Muhammadiyah Gamping Hospital found that user capability had no effect on AIS performance, whereas training, user involvement, and top management support showed significant effects. Although the dependent variable of that study differed and the number of respondents was limited to 13, its results give an indication that system utilization cannot be separated from user readiness and organizational support. Thus, technology use alone is not sufficient to explain the quality of accounting information output.

Conceptually, the results of this study are also related to Al-Htaybat and von Alberti-Alhtaybat (2021) discussion of the importance of system integration and user capability in supporting reporting quality amid technological developments. Meanwhile, Irwan et al. (2025) position the effectiveness of technology in organizations with high operational complexity, including hospitals, as an issue that still needs to be examined. These two references strengthen the relevance of distinguishing between the intensity of technology use and its effectiveness in supporting the financial reporting process. The difference between these results and previous studies that found a significant effect may be related to differences in the operationalization of variables, organizational characteristics, or the factors included in the research model.

Thus, this finding confirms that the intensity of technology use cannot yet serve as an adequate indicator for explaining financial report quality at the hospital studied. The integration of service and financial systems and organizational support may be possible explanations, but these mechanisms cannot be established because they were not tested directly in this study. The contribution of this finding lies in the importance of distinguishing technology use as an operational activity from the effectiveness of technology in supporting financial reporting quality.

4.2.2. The Effect of the Internal Control System on Financial Reporting Quality

Internal control did not have a significant effect on financial report quality at the hospital studied. This finding shows that, statistically, internal control has not been proven to make a direct contribution to the variance in financial report quality in the model used. From the perspective of agency theory, internal control is a governance mechanism that helps monitor the actions of agents, limit opportunistic behavior, and maintain the reliability of information delivered to principals (Zhai et al., 2022). However, the relationship between internal control and financial report quality lies not only in the existence of oversight procedures but also in its ability to ensure that every transaction is recorded, verified, and reported consistently. Manuari and Putra (2023) explain that controls that are formal and not yet internalized in the organizational culture have limited impact. This perspective positions the implementation of controls as an important part of financial governance, because available procedures need to be connected to work practices in order to support the reliability of accounting information.

In the hospital context, the process of preparing financial reports is related to diverse operational activities, from patient services, management of medical supplies, and asset use to the recording of revenues and expenditures. This diversity of activities requires coordination between service units and finance units so that operational transactions are accurately reflected in accounting records. Internal control becomes part of this process through transaction authorization, segregation of duties, document verification, and reconciliation of records. If control mechanisms are not adequately connected to the entire transaction flow, their existence does not automatically produce more accurate and reliable

financial information. Thus, financial report quality is related to how controls are applied throughout the information management process, not merely to the availability of control procedures.

The findings of Irianto et al. (2026) reinforce the relevance of this issue. In a study of vertical hospitals using SmartPLS, internal control and human resource competence did not show a significant effect on financial report quality, whereas regulatory compliance showed a significant effect. The differing results across variables show that financial report quality is related to several governance dimensions that serve different functions. Internal control is oriented toward oversight of processes and transactions, whereas regulatory compliance relates to fulfilling the requirements that form the basis for preparing reports. The two aspects are related but not identical. Therefore, the existence of control mechanisms cannot be understood as the sole determinant of financial reporting quality.

In line with this, Ramadhany et al. (2026) position the effectiveness of internal control in hospital environments as an important issue in organizational governance. In organizations whose service and administrative processes are interrelated, internal control needs to support the consistency of information from the transaction stage through report preparation. This perspective clarifies that internal control is not merely an administrative instrument but part of a governance system that connects operational activities, financial accountability, and information reliability. Thus, the relationship between internal control and financial report quality needs to be understood through its role in maintaining the orderliness of accounting processes, ensuring compliance with procedures, and supporting the presentation of accountable information.

4.2.3. The Effect of Environmental Costs on Financial Reporting Quality

In contrast to technology utilization and internal control, environmental costs showed a positive and significant effect on financial report quality. This finding can be explained by the characteristics of environmental costs, which are tied to specific operational activities, such as medical waste management and the maintenance of wastewater treatment plants. These activities generate transactions that can be identified through supporting documents, such as invoices, waste management service contracts, and proof of payment. These characteristics provide a more concrete basis for the recognition, measurement, and recording of costs in the accounting system. In the hospital context, recording environmental costs is also related to accountability for the use of resources to meet the needs of managing the environmental impact of healthcare activities. Thus, environmental costs are relevant not only as an expenditure component but also as part of financial information that reflects operational activities and organizational responsibility.

From the perspective of organizational accountability, recording environmental costs provides information on the resources allocated to managing environmental impacts (Cheng et al., 2025), who found that the recording and disclosure of environmental costs support the openness and completeness of financial information. This finding agrees with the results of this study, although the aspects measured differ. Cheng et al. (2025) emphasize openness and completeness of information as dimensions of reporting, whereas this study examines financial report quality in general. This relationship shows that information on environmental costs is a relevant part of presenting more comprehensive financial information. Muthmainnah et al. (2025) also explain that presenting environmental costs in financial reports represents the organization's accountability for the environmental impacts caused by its operational activities. Therefore, recording environmental costs has both an accounting dimension and an accountability dimension because it provides information on expenditures related to the organization's environmental responsibility.

The context of healthcare facilities in Indonesia shows that the recognition of environmental costs is not always accompanied by separate classification and disclosure in financial reports. Prasetyo and Adi (2020), in a study at a community health center (puskesmas), found that environmental costs had been recognized and measured but had not been classified and disclosed as a separate account. Meanwhile, Fathah and Safitri (2026) identified medical waste management costs at PKU Muhammadiyah Nanggulan Hospital, with recording implementation that remained limited. Both studies show the importance of distinguishing between the recognition, measurement, classification, and disclosure of costs in financial reporting. Environmental costs that have been recorded are not necessarily presented in a structured way such that the information can be clearly identified by report users. In this regard, information quality relates not only to recording transactions but also to how information is classified and presented in line with reporting objectives.

Overall, the results of this study position environmental costs as an accounting aspect related to financial report quality and to the organization's accountability for managing environmental impacts. The findings of Cheng et al. (2025) reinforce the relevance of environmental cost information in supporting completeness of information and accountability, whereas Fersari et al. (2026) and Fathah and Safitri (2026) show problems in applying it in recording practices at healthcare facilities in Indonesia. These differences in focus show that recording environmental costs and presenting them in financial reports are two related aspects with different emphases. Environmental costs need not only be identified as operating expenditures but also be recorded and presented adequately so that the resulting information can support the organization's financial accountability.

5. Conclusion

This study aimed to analyze the effect of technology utilization, the internal control system, and environmental costs on financial report quality in hospitals. The analysis results show that technology utilization and the internal control system do not have a significant effect on financial report quality, whereas environmental costs have a positive and significant effect. These findings confirm that the three variables relate differently to financial reporting quality, with environmental costs being the variable that shows a positive and significant relationship in the research model. Practically, hospital management needs to integrate accounting information systems across units, apply internal control procedures consistently through supervision and the building of an accountability culture, and improve the identification, classification, recording, and disclosure of environmental costs systematically to support the transparency and reliability of financial reports.

This study is limited by the number of respondents, 45, and by its scope, which involves only one hospital, so generalization of the results to other hospitals should be done with caution. Future studies are recommended to involve more hospitals and respondents with diverse organizational characteristics so that the results have broader coverage. In addition, the measurement of technology utilization and internal control could be supplemented with indicators of system integration and consistency of procedure implementation to gain a deeper understanding of their relationship with financial report quality.

5.1. Conflict of Interest Statement

The authors report no financial or personal relationships that could reasonably be perceived as competing interests in connection with this publication. Rosela Hospital Karawang, as the research site and data source, had no role in the analysis, the interpretation of findings, or the decision to publish.

5.2. Author Contributions

D.D.S.: Conceptualization, Methodology, Investigation, Data Curation, Formal Analysis, Software, Visualization, Writing – Original Draft.
R.S.: Supervision, Validation, Methodology, Writing – Review & Editing.
H.N.A.: Supervision, Resources, Validation, Writing – Review & Editing.

5.3. Funding Statement

No funding was received for this research from any public, commercial, or not-for-profit funding body.

5.4. Informed Consent

Informed consent was obtained from all respondents. Employees were briefed on the purpose of the study and the intended use of their responses before completing the questionnaire, and participation was voluntary. Respondents were assured that their identities would remain confidential and that their answers would be reported only in aggregate form.

5.5. Ethical Approval

Permission to conduct the research was obtained from Rosela Hospital Karawang prior to data collection, and the study was carried out in accordance with the ethical principles set out in Section 3.8 of the article: voluntary participation, informed consent, confidentiality of respondents' identities, and use of the data solely for research purposes. Formal clearance from an institutional ethics committee was not required for this study.

5.6. Data Availability

The data that support the findings of this study are available from the corresponding author [D.D.S.] upon reasonable request.

5.7. Declaration of Generative AI and AI-assisted Technologies

During the preparation of this manuscript, the authors utilized Claude (Anthropic) for language editing and clarity improvement. All outputs generated with the assistance of the tool were critically reviewed and revised by the authors to ensure factual accuracy, consistency with the SmartPLS output, and adherence to academic writing standards. The authors assume full responsibility for the integrity and content of this manuscript.

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