ABSTRAK


Kata kunci: teknologi informasi, pelaporan keuangan, dan rumah sakit swasta
ABSTRACT

Financial report as a result of accounting process can be used to communicate financial data and activities of corporate. Financial reporting follows accounting principles in creating good quality result. In the past decades, information technology has been applied in financial reporting. This study aims to reveal the impact of information technology application to the quality of financial reporting of private hospitals. Questionnaires were collected from 51 respondents of accounting and financial staffs of 5 hospitals i.e. 5 of Bandung Maranatha Oral dan Dental Hospital, 7 of Bandung Immanuel Hospital, 8 of Santo Borromeus Hospital, 28 of Muhammadiyah Hospital, and 3 of Emma Poeradiredj Maternity Hospital. Simple random sampling technique of probability sampling method and simple linear regression analysis were applied for data collection and data analysis. This study shows that information technology application has a negative impact to the quality of financial reporting.

Keywords: information technology, financial reporting, and private hospital
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