The Influence of Utilizing Accounting Information Systems On Managerial Performance at BPJS Kesehatan Bandar Lampung Branch Office

Pengaruh Penggunaan Sistem Informasi Akuntansi Terhadap Kinerja Manajerial Pada BPJS Kesehatan Kantor Cabang Bandar Lampung

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ABSTRACT

High inflation in Lampung Province in the second quarter of 2022 had an impact on people's lives. This affects the priority scale of needs that must be met by the community. The Bandar Lampung BPJS Kesehatan subsidiary is one of the affected organizations. Based on the December 2022 target achievement report, it was announced that the achievement of interests was below the previously set target. As operational actors, employees play an important role in achieving goals. Having an optimal accounting information system can produce good productivity. This research was conducted at the BPJS Kesehatan Bandar Lampung branch. The method of determining the research sample is based on saturated sampling technique, where the sample is 83 employees. The questionnaire is used as a research tool, by utilizing data analysis techniques such as data quality testing, statistical testing, and hypothesis testing. The results showed that the use of accounting information systems had a positive effect on improving the management efficiency of BPJS Kesehatan employees in the Bandar Lampung branch.
Keywords: *Utilization of Systems, Accounting Information Systems, Managerial Performance*

ABSTRAK

Inflasi yang tinggi di Provinsi Lampung pada triwulan II tahun 2022 berdampak pada kehidupan masyarakat. Hal ini mempengaruhi skala prioritas kebutuhan yang harus dipenuhi oleh masyarakat. Anak perusahaan BPJS Kesehatan Bandar Lampung menjadi salah satu organisasi yang terdampak. Berdasarkan laporan pencapaian target Desember 2022, diumumkan bahwa pencapaian kepentingan berada di bawah target yang telah ditetapkan sebelumnya. Sebagai pelaku operasional, karyawan memegang peranan penting dalam mencapai tujuan. Memiliki sistem informasi akuntansi yang optimal dapat menghasilkan produktivitas yang baik. Penelitian ini dilakukan di BPJS Kesehatan cabang Bandar Lampung. Metode penentuan sampel penelitian didasarkan pada teknik sampling jenuh, dimana sampelnya adalah 83 karyawan. Kuesioner digunakan sebagai alat penelitian, dengan memanfaatkan teknik analisis data seperti pengujian kualitas data, pengujian statistik, dan pengujian hipotesis. Hasil penelitian menunjukkan bahwa penggunaan sistem informasi akuntansi berpengaruh positif terhadap peningkatan efisiensi manajemen pegawai BPJS Kesehatan cabang Bandar Lampung.
Kata Kunci: Pemanfaatan Sistem, Sistem Informasi Akuntansi, Kinerja Manajerial

1. Introduction

The regional economic situation varies, as do the factors driving or hindering economic growth. As is currently happening in Lampung Province, economic growth in the second quarter of 2022 will experience a significant acceleration compared to the economic growth in the first quarter of 2022. Based on the Lampung Province Economic Report for the second quarter of 2022. Year 2022 which was published by Bank Indonesia in August 2018 then, it shows that the economy

of Lampung Province grew by 5.22% (yoy) in the second quarter of 2022. This figure is higher than the first quarter of 2022 which amounted to 2.85%.

This economic improvement was followed by high inflation in Lampung Province. Based on the 2022 Lampung Province Economic Report, Lampung Province's inflation is known to be above the inflation target of 3 ± 1% from 5.00% (YoY) in the second quarter of 2022. This figure is above the inflation rate in the first quarter of 2022 of 2.43% (yo). In fact, this figure is higher than the national inflation rate which was recorded at 4.35%. This accelerated inflation is likely due to increased demand for staple foods during Religious Holidays and National Holidays (HBKN) and rising food prices due to continued increases in global commodity prices. The effect of this increase in inflation has led to an increase in the prices of staple goods.

The impact of the increase in the price of basic necessities will certainly be felt by all levels of society in Lampung Province. In addition to the basic need for food, health insurance is also a secondary human need. Of course, high inflation has an impact on society, including entrepreneurs, and individuals as well as non-profits/organizations, as happened at the Bandar Lampung branch of the BPJS Kesehatan. According to Abraham Moscow, human needs are divided into five levels in his theory of needs, including physiological needs, safety needs, social needs, esteem needs, and self-actualization needs. In this case, health insurance is a security need for the community, where people must feel safe and protected and free from threats and disturbances and feel stable whether caused by accidents, war, crime, epidemics, civil unrest or other possible causes. because it is minimized However, people cannot fully satisfy this need for security. This is because people prioritize their physiological needs over safety needs.

Table 1. Recap of Achievement of Participation Targets

Component	Target	Realization	Difference
Participant	3,323,452	3,353,287	+29,835
Participant Dues	IDR 757,181,460,600	IDR 725,989,216,269	IDR 31,192,244,331

Source: December 2022 Participation Target Achievement Report

Based on the report on the achievement of the participation target, it was determined that by the end of December 2022 the target for the proportion of participants had not been reached. The working area of the Bandar Lampung branch of the BPJS Kesehatan consists of four regions, namely South Lampung, Pesawan, Pringsewu and Tanggamus. Viewed from external factors, relatively high inflation in Lampung Province is one of the triggering factors why entrepreneurs or business units operating in the working area of the Bandar Lampung branch of the BPJS Kesehatan do not want to register as participants. In the JKN (National Health Insurance) program. This is because both consumer and producer households benefit from increased spending and consumption, so it is highly probable that the public will not know about future preparedness needs.

According to the applicable laws and regulations, referring to Article 28 H paragraph 1 of UUD RI which reads: "Every person has the right to live physically and mentally healthy, have a place to live, and earn a good living. live a clean and healthy life and have the right to obtain health services. And this is strengthened by Law Number 40 of 2004 concerning the National Social Security System, which states that employers must gradually register themselves and their workers with the Social Security Administration Agency in their social security program. to participate In addition, the President of the Republic of Indonesia encourages the entire community to register to become participants in the JKN program, instructs related parties to act according to their duties, responsibility and authority to optimize the national health insurance program. The order was given to most ministers, prosecutors, police, governors and

governors/mayors, the BPJS Kesehatan board, and the president of the National Social Security Council (DJSN), as stated in the presidential order.) Republic of Indonesia No. 1 Year 2022.

With these provisions, it shows the importance of health insurance for the state. However, due to the current reality, many Indonesians do not take out health insurance. This situation contradicts the activation of various social security regulations. This problem is a challenge for administrators, in this case BPJS Kesehatan. In addition to external factors, the internal factors of BPJS Kesehatan must also be considered. As an employee, hereinafter referred to as a BPJS Kesehatan Ambassador, they carry out their roles and responsibilities in accordance with the established vision and mission of the organization. BPJS Kesehatan determines the vision, mission, values and culture of the organization and builds an organizational structure so that it can carry out its mission and responsibilities optimally, including actively collecting (collecting) participants and then collecting and managing all participant donations collected as contributions. of these participants in buying health services and managing assets (purchases and investments) in a careful, reasonable, transparent, effective and efficient manner to achieve the maximum benefit to protect the health of participants (BPJS Kesehatan, 2022).

This study aims to analyze how the use of accounting information systems affects the increase in managerial performance at the BPJS Kesehatan Bandar Lampung Branch Office. This study uses the theory of motivation developed by Maslow. Maslow stated that a person is motivated to do something because of a need that is being met. These needs are divided according to the priority scale (Arisman & Fuadah, 2017). In the world of organizations, the use of information systems is important and crucial. The optimal use of information systems makes employees more productive in carrying out their work and more time efficient (Khaleed & Kot, 2021). This makes the accounting information system a necessity in the organization. The following is a research framework that has been compiled:
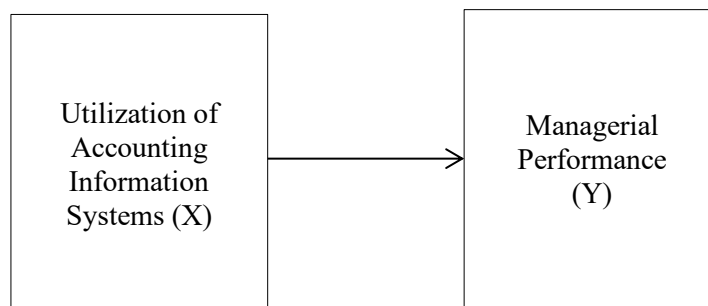

Figure 1. Research Framework

The system is a collection of two or more interconnected components that interact to achieve one goal (Romney, 2011). Accounting information systems play a very important role in the company's operations. In practice, accounting information systems contain a large amount of integrated information. The results of the information system are in the form of reports or necessary data, both in the form of reports and in the form of financial and non-financial data. These results provide information that stakeholders use to make decisions in organizational operations (Riana, 2019; Qasaimeh et al., 2022).

According to Romney and Steinbart (2018: 11) A good accounting information system is characterized by several advantages that can be achieved, such as: B. improving the quality of products or services (services) and reducing costs, improve efficiency and exchange of information. The accounting information system is closely related to the responses of its users. Based on McClelland's theory of motivation, when someone has a strong need, affect motivates

someone to engage in behavior that results in need fulfillment. The essence of this theory is that needs are learned through adaptation to the environment. Using a good accounting information system and producing results that are in accordance with the vision, mission and goals of the organization in this study are conditions that must be met by employees to find out the adjustments to the needs of employees in this study. According to a 2017 study, accounting information systems have a positive and significant effect on management efficiency and investment decisions (Paramitha, 2017). Based on the description above,
H1: Utilization of accounting information systems has a positive effect on managerial performance

2. Methods

This research was conducted at the BPJS Kesehatan Bandar Lampung branch. This research uses quantitative research with a survey approach that aims to analyze the effect of independent variables in this case the use of accounting information systems (X) on the dependent variable (management performance) in the sample population, namely BPJS Kesehatan Branch. Bandar Lampung Office. Quantitative research with a survey approach is carried out by examining the collected data in the form of numbers (Likert scale) and preparing materials so that confirmation and proof of the identified hypotheses can be found in the form of correlations. between variables either partially or simultaneously.

All employees of BPJS Kesehatan Bandar Lampung Branch who are directly involved in the company's operational activities were included in this study. In this study, sampling was carried out using a saturated sampling technique, namely using all members of the population as the research sample. Therefore, the sample in this study corresponds to the population, namely all employees of the Bandar Lampung branch of the BPJS Kesehatan who are directly involved in the company's operational activities. Two categories of variables are used in this study, namely the independent variables and the dependent variables. Independent variables or often independent variables are variables that cause or influence and will cause changes in the dependent variable (Purba, 2021). Research focuses on this variable, which can be used to measure how much influence the independent variables have (Purba, 2021). The dependent variable used in this research is work leadership (Y).

The data used in this study are primary and secondary data. Primary data is information that comes directly from stakeholders, such as the results of interviews, surveys, etc. Secondary data is information that comes from other people or is not obtained directly, such as financial reports, income reports, etc. (Ancient, 2021).). The primary data used in this study were data obtained by distributing questionnaires directly to BPJS Kesehatan staff at the Bandar Lampung branch who were the research samples. Meanwhile, we refer to the secondary data used in this study, namely data obtained from observations and searches on the official BPJS Kesehatan website available at www.bpjs-kesehatan.go.id and related industry domains. The questions in the questionnaire will later be indicators of measurement of each variable used, so that the information obtained from distributing the questionnaire is relevant to the questions asked. Regarding the measurement scale, each question in the questionnaire received a different assessment (multiple choice) for each answer choice, with this assessment reflecting the implementation of the respondent's variables. The following survey assessments will be shared: with this assessment reflects the implementation of the respondent variables. The following survey assessments will be shared: with this assessment reflects the implementation of the respondent variables. The following survey assessments will be shared:

Table 2. Research Questionnaire Weighted Likert Scale

No.	Answer Type	Answer Code	Statement Score	
			Favorable	*Unfavorable*
1	Strongly agree	SS	5	1
2	Agree	S	4	2
3	Disagree	KS	3	3
4	Don't agree	TS	2	4
5	Strongly Disagree	STS	1	5

Source: Data Processed by Researchers, 2023

The research instrument is basically a tool used to collect data in a study. Good research tools generate good data and good research conclusions come from good data. The quality of research instruments ultimately determines the quality of research results (Purwanto, 2018; Kareem et al., 2021). In this study, a questionnaire was used as a research tool. The questionnaire used included staff motivation, use of accounting information systems and work management.

In this research process, the collected data is prepared to be processed, analyzed and the results interpreted. The tools used to analyze research data are Microsoft Excel 2010 and SPSS v.26. Several methods used in the data analysis stage include descriptive statistics, data quality testing (validity and reliability), statistical testing (normality), and hypothesis testing (multiple linear regression analysis and simultaneous F test).

3. Results and Discussion

Respondents to this study were employees of the Bandar Lampung Branch of BPJS Kesehatan who were also directly involved in the implementation of operational activities. Based on data from the Bandar Lampung Branch of Health Employment BPJS, there were 83 employees in 2023, so the number of respondents included in the research sample was 83 people. Based on the results of distributing the questionnaires, the rate of return of the questionnaires was determined as follows:

Table 3. Descriptive Statistics

Variable	N	Means	mode	std. Dev	Max	Min
Utilization of AIS	83	41,687	48	4,356	50	32
Managerial Performance	83	56,169	56	4,074	65	47

Source: Data processed by Researchers (SPSS v.26), 2023

In this study, descriptive statistics are presented to provide information about the characteristics of the research variables which include the mean, mode, standard deviation, maximum value and minimum value. In the variable use of accounting information systems, an average value (mean) of 41.687 is obtained with a maximum value of 50 and a minimum value 32. This means that most of the BPJS Kesehatan employees at the Bandar Lampung branch agree with this statement. on the use of certain accounting information systems. In addition, the average value (mean) of the managerial performance variable is 56.169 with a maximum value of 65 and a minimum value of 47. This means that the majority of employees agree with the statement regarding the use of certain accounting information systems.

Furthermore, the results of data quality control and statistics. The significance value of the validity test results for each survey item for the two variables is a maximum of 0.05. This shows

that the questionnaire used is valid and can be a valid measurement instrument in this study. The results of the reliability test for the two variables gave a Cronbach alpha value of more than 0.60. Therefore, both variables are declared reliable. The normality test was carried out using the Npar test. Based on the results of the NPar test (One-Sample Kolmogorov-Smirnov test), it is known that Asymp. Sig. greater than 0.05, namely 0.200. Supported by the bell-shaped histogram curve and the dots of the standard residual curve of the PP regression curve which follow the diagonal, it can be shown that the data are normally distributed.

The hypothesis testing carried out in this study was multiple linear regression analysis and simultaneous F test. Several linear regression analyzes are used to determine how much influence the independent variables have on the dependent variable. The F-test was simultaneously carried out to find out how each independent variable (X) affects the dependent variable (Y).

Some linear regression tests are carried out by interpreting the regression equation using the test results from the coefficient table. The following is a table of coefficients in multiple linear regression analysis:

Table 4. Regression Test Results

	Model	Unstandardized Coefficients	
		B	std. Error
1	(Constant)	18,787	3,423
	X1	0.335	0.087

Source: Data Processed by Researchers (SPSS v.26), 2023

Based on the table above, it can be seen that the regression model is as follows:

Y = 18.787 + 0.335X + e

From the results of the regression equation, it can be concluded that a constant value of 18.787 means that leadership effectiveness (Y) increases by 18.787 when all independent variables are considered constant or there is no change (value 0). SIA utility (X) of 0.335 is positive. That is, an increase in the use of AIS of 0.335 (X) results in an increase in management efficiency of 0.335 (Y), assuming other variables are constant.

In the Simultaneous F Test, decision making is acceptable if the significance value in the ANOVA table is not greater than 0.05 (Sig. <0.05). The following is the Simutan F test result.

Table 5. ANOVA table

	Model	Sum of Squares	df	MeanSquare	F	Sig.
1	Regression	823,010	3	277,337	41,368	0.000
	residual	529,629	79	6,704	-	-
	Total	1,361,639	82	-	-	-

Source: Data Processed by Researchers (SPSS v.26), 2023

From the table above, it is known that the significance value is not more than 0.05 (0.00 <0.05) so it can be concluded that the independent variables have a significant influence on the dependent variable (Y). Because of the simplicity and efficiency of organizational work, the use of an integrated system is now absolutely necessary. And the theory of needs developed by Maslow, according to which a person acts on the basis of his needs. Today's business requires a system to support operational activities and increase productivity. BPJS Kesehatan has an integrated accounting information system that is in line with the expected developments. With optimal use of information systems, which are considered important for organizations to achieve better work results and have a positive impact on management.

4. Conclusions

Based on the formulation of the problem, objectives, theories, hypotheses and results of tests performed, it can be concluded that the use of accounting information systems has a positive effect on administrative work performance. Making the best use of the BPJS Kesehatan accounting information system will further increase the company's bottom line, in this case the BPJS Kesehatan subsidiary in Bandar Lampung.

Based on the results of this study, suggestions can be submitted for further research so that the research objectives do not only reach the Bandar Lampung branch but also the branches in Lampung Province which are under the Deputy Director of Banten. West Kalimantan and Lampung regions such as the Kotabumi and Metro branches. Thus, this research sample can represent the condition of each branch in Lampung Province, so that the research results can be used as a reference for managers and stakeholders involved in BPJS Kesehatan in Lampung Province when making decisions about management corrective actions.

This research can also contribute to the general description of the managers of the BPJS Kesehatan Bandar Lampung Branch Office with an explanation of the impact and influence of the use of accounting information systems on improving managerial performance at the BPJS Kesehatan Bandar Lampung Branch Office.

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