

DETERMINING FACTORS OF FINANCIAL MANAGEMENT ACCOUNTABILITY OF RSUD BLUD

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ABSTRACT

Government Hospitals with Badan Layanan Umum Daerah status (RSUD BLUD) are given freedom in managing health services and in managing their finances. In Riau Province there are 19 RSUD BLUD. This research aims to determine the influence of the internal control system, compliance with accounting standards, and information technology on the financial management accountability of RSUD BLUD. The data collection technique in this research uses a questionnaire. The sampling technique used is the nonprobability sampling method. The analytical test tool used is SmartPLS 4. The results of this research show that the internal control system and information technology have a significant effect on financial management, while compliance with accounting standards does not have a significant effect on financial management. This underscores the importance of effective internal control mechanisms and the integration of advanced information technology for enhancing the financial accountability of RSUD BLUDs in Riau Province.

Keywords: Internal Control System, Information Technology, Accounting Standards Compliance, Financial Management Accountability

INTRODUCTION

Welfare generally has an element of health that must be realized through several health efforts, in various overall, integrated and balanced health developments supported by a national health system, this is explained in Article 28 H Paragraph (1) of the State Constitution Republic of Indonesia in 1945 which explains "that every human being has the right to receive health services".

BLUD is an agency that must implement Good Governance to ensure that the agency's performance is good and can achieve its goals. One of the elements in implementing Good Governance is accountability. The Regional Public Service Agency (BLUD) is a government policy in the field of state finance to improve the quality of public services to the community. In order to improve public services, especially in the health sector, the Directorate General of Regional Finance at the Ministry of Home Affairs and the Ministry of Health has encouraged regional governments to implement the Regional Public Service Agency Financial Management Pattern (PPK BLUD) at regional hospitals and community health centers (puskesmas) which is a public sector organization.

The accountability of financial management of RSUD is crucial because RSUD is a public healthcare institution which has an important role in providing quality healthcare services to the community. Good accountability in financial management can ensure the allocation of quality resources to serve the healthcare services needed by the community. Accountability for BLUD financial management is the accountability of the performance of a person/leader of an organization to parties who have the right and

authority to request accountability reports with the principle that all financial management activities must be accountable to the parties who have the rights by guaranteeing efficiency, effectiveness and reliability in the delivery of appropriate financial reports. contains from planning to implementation.

Regional financial management accountability is the process of managing regional finances starting from planning, implementation, administration, reporting, supervision and accountability which must be reported and accounted for to the public and DPRD to measure success and failure as consideration for the following year (Artini & Samtika Putra, 2020).

However, considering the numerous phenomena in RSUD, one of them being the phenomenon occurring in the process of changing status, particularly in the accountability or responsibility of BLUD agencies. Several local governments still show problems in their accountability reports. For example, in Riau Province, several local governments have not received a WTP (Unqualified) opinion from the BPK. Rawelly Amelia SSTP as head of the Regional Inspectorate of Meranti Regency, quoted from Riaupos.jawapos.com, said that in 2022 Meranti Regency received a No Opinion Opinion (TMP), with 16 findings, one of which was regarding the procurement of SIMRS at UPT RSUD which did not comply with procurement provisions. goods and services at BLUD.

Based on the results of the examination of the 2022 Riau provincial government financial report quoted from riau.bpk.go.id, BPK RI gave an Unqualified Opinion (WTP), with 3 problems in the LKPD Audit Results Report, one of which was regarding the Home Management Information System The hospital (SIMRS) used by the two regional hospitals is not fully adequate, resulting in service and administrative activities not being fully efficient and effective. The BPK's opinion is the auditor's professional statement regarding the fairness of financial information presented in financial reports which is based on four criteria, namely conformity with Government accounting standards, adequacy of disclosures, compliance with statutory regulations and effectiveness of the internal control system. In this case, the RSUD financial report is consolidated in the Health Service report which is then consolidated with the regional government financial report.

Several financial reports in RSUDs have not been presented correctly in accordance with statutory regulations, making them prone to manipulation. Based on the latest information obtained from Indonesia Corruption Watch (IWC), there are still numerous cases of non-accountable financial management. Several RSUDs also face corruption issues, particularly stemming from the adjustments of RSUD status to become BLUD, especially in RSUDs of Riau Province. Several cases of corruption at hospitals in Riau province, namely at Bangkinang Regional Hospital in 2017-2018, were revealed in 2022, that there was a criminal act of corruption that stole hospital funds amounting to IDR 6.9 billion, the next case was from Rokan Hulu Regency Regional Hospital in 2021 there was corruption spending on oxygen and gas carried out by two former Directors of the Rokan Hulu Regional Hospital, in 2022, it is suspected that corruption occurred in the construction of the Regional Hospital which has been carried out in stages but has not yet been completed. Another case is from the Kampar District Hospital, which was carried out by the RSUD BLUD Treasurer who systematically inflated the budget for two years by creating fictitious accountability, and several other cases occurred at RSUDs in Riau province.

Previous research has examined several factors that influence the financial management accountability of RSUD BLUD. The first factor in this research is the Internal Control System. In accordance with law no. 60 of 2008 in the field of state finance has implications for the need for a more accountable and transparent state financial management system. The internal control system is an important element in the financial management of a public sector organization. Internal control in government is very necessary to

avoid fraudulent acts that may or have been carried out by various parties involved in the world of government (Sandria, 2020).

Where the results of research by Antika et al(2020)shows that the Internal Control System has an effect on Financial Management Accountability, while research conducted by Putri & Pertiwi(2023)shows that the Internal Control System has no effect on financial management accountability.

The second factor that influences financial management accountability is information technology. According to Warsita (2011), information technology is the facilities and infrastructure which include hardware, software and useware to obtain, manage, interpret, store, organize, transmit and use data according to the desired purpose.

This is in line with research conducted by Audia & Mulyani (2023)shows that the use of information technology has an effect on financial management accountability, while research conducted by Pramudiarta, (2015) states that information technology has no effect on financial management accountability.

Furthermore, the factor that influences financial management accountability is compliance with accounting standards, according to Fakhurrazi (2010) Government accounting standards are guidelines or principles that serve as a reference in regulating accounting treatment in the preparation of government financial reports and reporting. This standard is very important because if government accounting standards are inadequate then many problems will arise in the presentation of information which will make auditing difficult.

The research results of Makalalag et al(Makalalag et al., 2023)states that compliance with accounting standards has an effect on financial management accountability, while research conducted by Nugraeni and Budiantara (2015) shows that compliance with accounting standards has no effect on financial management accountability.

Considering previous research that has yielded inconsistent results, the researcher is intrigued to revisit this study, this research refers to Pratiwi et al.(2020) entitled The influence of the internal control system on the accountability of village fund management shows that the internal control system has an influence on the accountability of financial management. In this regard, this research adds two variables, namely Information Technology and Compliance with Accounting Standards, so the relevant researchers will carry out further research by title The Influence of Internal Control Systems, Information Technology and Compliance with Accounting Standards on Financial Management Accountability of RSUD BLUD.

Hypothesis Development

The Influence of the Internal Control System on Financial Management Accountability

PP No. 60 of 2008 concerning Internal Control Systems defines Control Systems Internal is an integral process of actions and activities carried out continuously by the leadership and all employees to provide adequate confidence in the achievement of organizational goals through effective and efficient activities, reliability of financial reporting, security of state assets, and compliance with laws and regulations.

The relationship between stewardship theory in this research is that leaders who prioritize organizational goals rather than individual goals will focus on fulfilling organizational goals and improving long-term performance, as well as considering the impact of their decisions on the organization. This will influence

the way the internal control system is used, where they will pay attention to factors such as accountability, transparency and responsibility in managing the organization's finances and resources.

In the research of Hardiningsih et al(2019)said that an increasingly improved internal control system will increase financial management accountability. When an organization has implemented an internal control system well, it can guarantee that financial management can be carried out effectively in accordance with statutory regulations. This supports the stewardship theory that stewards (management and internal audit) direct their abilities and expertise in making internal control effective to produce quality. good financial management. This is in line with Sabriani and Rahayu's research(2020), Antika et al(2020)and Molle et al(2023)said that the internal control system influences financial management accountability.

Based on the description above, the following hypothesis can be developed

H1 : Internal Control System Influences Financial Management Accountability

The Influence of Compliance with Accounting Standards on Financial Management Accountability

Government accounting standards are guidelines or principles that serve as a reference in regulating accounting treatment in the preparation of government financial reports and reports. This standard is very important because if government accounting standards are inadequate then many problems will arise in the presentation of information which will make auditing difficult. Compliance with government accounting standards ensures that financial information is presented in a consistent and standardized manner allowing stakeholders to better understand how finances are managed and spent.

Agency theory connection In this research, agency theory can provide insight into the relationship between compliance with government accounting standards and financial management accountability. Government accounting standards can be considered part of the agency contract between the principal and the agent. Compliance with these standards becomes a mechanism that directs agents to act in accordance with the interests of the principal so as to increase accountability in financial management.

The results of research conducted by Fitria et al (2023), and Pramudita(2019)shows that compliance with government accounting standards influences financial management accountability.

Based on the description above, the following hypothesis can be developed:

H2 : Compliance with government accounting standards influences financial management accountability

The Influence of Information Technology on Financial Management Accountability

Newsita (2008) means that information technology includes various facilities and infrastructure such as hardware, software, and the use of systems and methods to obtain, transmit, process, interpret, store, organize, and use data meaningfully. Computers as part of information technology are devices that are able to increase human capabilities and can carry out tasks that may be difficult for humans to do.

The implications of stewardship theory in this research can explain the importance of the existence of sophisticated information technology used to support the performance of an organization in order to achieve goals and improve performance, because organizations that use a stewardship view will focus on achieving organizational goals and improving long-term performance. With sophisticated information technology, financial information can be accessed more easily and quickly. This can increase accountability because leaders can easily monitor how the organization's assets and finances are managed.

Research conducted by Hero et al (2020), and Taufik et al (2021), shows that the use of information technology has an effect on financial management accountability.

Based on the description above, the following hypothesis can be developed:

H3: Information technology influences financial management accountability

METHOD, DATA, AND ANALYSIS

Population and Sample

The population in this study were 19 BLUD hospitals in Riau Province. The sampling technique used is Nonprobability sampling using saturated samples. The sample for this research was 19 BLUD hospitals in Riau Province. Respondents in this study totaled 114 people from 19 BLUD hospitals, each of which had 6 respondents, namely the Head of TU, Head of Personnel Subdivision, Head of Finance Subdivision, Revenue Treasurer, Expenditure Treasurer, and the SPI Team.

Data Analysis Method

This research uses a data analysis method using Structural Equation Modeling-Partial Least Square (SEM-PLS) using SmartPLS (Partial Least Square) software version 4.0.

Data Collection Technique

In this research, data collection techniques were carried out by distributing questionnaires to BLUD government hospitals located in Riau Province. A questionnaire is a data collection technique that is carried out by giving respondents a set of questions or written statements to answer (Sekaran & Bougie, 2017). Collecting data with the perceptions of each respondent used a Likert Scale, the answers consisted of five choices, namely: Strongly Agree (SS), Agree (S), Doubtful (R), Disagree (TS), and Strongly Disagree (STS). The score for the Strongly Agree (SS) answer is given a value of 5 and so on decreasing until the Strongly Disagree (STS) answer is given a value of 1.

Operational Definition and Measurement of Research Variables

Accountability for BLUD financial management (Y)

The regional financial management process starts from planning, implementation, reporting, accountability and supervision that can truly be reported and accounted for to the community and DPRD (Mardiasmo, 2017). The indicators used to measure this variable are process accountability, program accountability, policy accountability, honesty accountability and legal accountability.

Internal Control System (X1)

The Internal Control System is an integral process of actions and activities carried out continuously by management and all employees to provide adequate confidence in the achievement of organizational goals through effective and efficient activities, reliability of financial reporting, security of state assets, and compliance with laws and regulations. invitation. (PP No. 60 of 2008). Components or elements in the internal control system according to PP no. 60 of 2008 are control environment, risk assessment, control activities, control monitoring, information and communication

Government Accounting Standards Compliance (X2)

Accounting principles used in preparing and presenting financial reports. Compliance with government accounting standards ensures that financial information is presented in a consistent and standardized manner allowing stakeholders to better understand how finances are managed and spent. The indicators

used to measure this variable are the presentation of financial reports, LRA, cash flow reports, CALK, inventory accounting, fixed asset accounting, liability accounting.

Information Technology (X3)

Information technology can be defined as a combination of computer and telecommunications technology with other technologies such as hardware, software, databases, network technology and other telecommunications equipment. The indicators used to measure this variable are computer availability, internet network availability, internet network utilization, computerization of accounting processes, use of software that complies with regulations, integration of accounting systems in making reports, report maintenance.

RESULT AND DISCUSSION

Descriptive Statistics

Descriptive statistics consist of mean, minimum, maximum, and standard deviation. The descriptive answers of respondents can be seen in the following table:

Table 3.1 Descriptive Statistics

	N	Min	Max	Mean	Std. Deviation
SPI	9 6	3	5	4.64583 3	0.496546
Accounting Standards Compliance	9 6	3	5	4.41426 3	0.539406
Information Technology	9 6	1	5	4.35565 5	0.572596
Financial Management Accountability	9 6	3	5	4.59375	0.545078

Source: Primary data processed by Excel, 2023

It can be seen from the table above that there are The independent variable has a minimum value of 1 which indicates that there are respondents who answer the option disagree and a maximum value of 5 which indicates that there are respondents who answer the option of strongly agree. The average value (mean) shows that on average respondents filled in the agree and strongly agree options on the questionnaire with a standard deviation that is smaller than the average value, which means that the distribution of the data is quite good.

Outer Model Evaluation

The outer model is used to determine the validity and reliability values of the data connecting indicators and latent variables.

Convergent Validity

The indicator for each variable is said to be valid if the loading factor value is > 0.7 for the intended construct. The SmartPLS output for convergent validity can be seen in Figure 1 as follows:

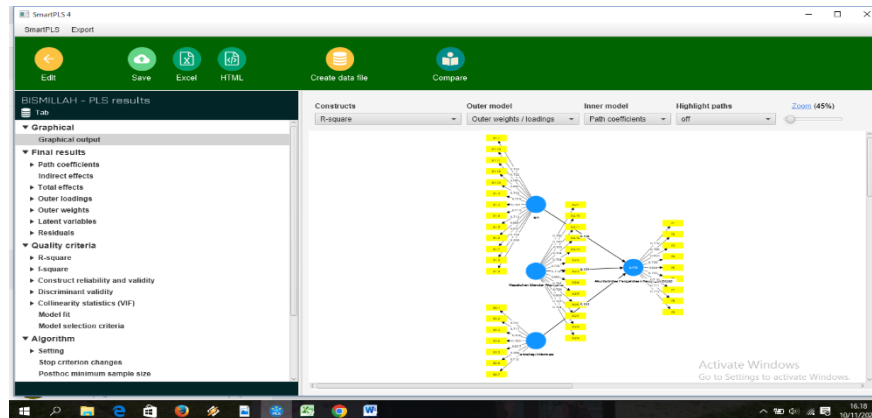


Figure 3.1 Graphical Output Results

From Figure 1, it can be seen that the loading factor for each item is > 0.7 on the targeted construct. This means that all items that form the construct of Internal Control System (X1), Accounting Standards Compliance (X2), Information Technology (X3), and BLUD Financial Management Accountability (Y) this is valid.

Table 3.2 AVE Value

	AVE
X1	0.592
X2	0.544
X3	0.569
Y	0.550

Source: processed primary data, 2023

The above examination is one of convergent validity by looking at the AVE value. An AVE value above 0.5 is highly recommended. In the table above, all indicators are valid because they meet the recommended requirements, namely $AVE > 0.5$.

Discriminant Validity

Discriminant validity relates to the principle that measurements of different constructs should not be highly correlated. Discriminant validity can be seen from the Heterotrait Monotrait Ratio (HTMT) value.

Table 3.3 HTMT Value

	X1	X2	X3	Y
X1				
X2	0.501			
X3	0.380	0.592		
Y	0.642	0.528	0.532	

Source: processed primary data, 2023

The HTMT value for each pair of variables is less than 0.90, so the discriminant validity evaluation with HTMT is fulfilled. From this table it can be seen that the HTMT SPI (X1) value for Accounting Standards Compliance (X2) is $0.501 < 0.90$, meaning discriminant validity has been achieved. This means that the variance shared by the variables is higher for each measurement item than it is shared with other variable items.

Reliability Test

The reliability test can be measured using the Composite Reliability value and strengthened by looking at the Cronbach's Alpha value of the indicator block that measures each construct.

Table 3.4 Composite Reliability and Cronbach's Alpha values

	Cronbach's Alpha	Composite Reliability
X1	0.942	0.950
X2	0.930	0.939
X3	0.875	0.902
Y	0.897	0.916

Source: processed primary data, 2023

From table 2 it can be seen that the Composite Reliability results show a satisfactory value because it is above 0.7 and Cronbach's Alpha > 0.60. The SPI variable (X1) has a Composite Reliability (CR) value of 0.950 - 0.70, which indicates that each item that measures it is consistent / reliable. \geq

Inner Model Evaluation

Evaluation of the inner model uses the R-Square model for endogenous constructs and t-test as well as the significance of the structural parameter coefficients.

Table 3.5. R-Square Value

	R- Square
Y	0.470

Source: Processed primary data, 2023

Based on table 3, the financial management accountability variable (Y) can be explained by exogenous variables, namely internal control system variables, compliance with accounting standards and accounting information technology at 47% and the remainder is influenced by other variables not examined in this research.

Hypothesis Test

Hypothesis testing can be tested using the bootstrapping method, namely by looking at the significance of the model in testing the structural model can be seen from the statistical t value.

Table 3.6 Summary of Hypothesis Testing

	Original sample (O)	Sample mean(M)	Standard deviation (STDEV)	T statistic (Io/ STDEVI)	P vales
X1 >Y	0.439	0.446	0.103	4,271	0,000
X2 > Y	0.151	0.160	0.096	1,570	0.117
X3 > Y	0.262	0.264	0.096	2,735	0.006

Source: Data processed by SmartPLS version 4

Discussion

The Influence of the Internal Control System on the Accountability of BLUD Financial Management

The results of the analysis of the SPI variable (X1) on financial management accountability (Y) were (0.439) with t (4.271 > 1.96) or p value (0.000 < 0.05). This means that the internal control system variables have a significant effect on the accountability of BLUD financial management. This means that the hypothesis which states that the internal control system has an influence on the accountability of BLUD financial management is accepted. Thus, any changes to the internal control system will significantly increase the accountability of BLUD financial management.

The tests above show that the internal control system has an effect on financial management accountability. Government financial management will be accountable if the organization is able to create, implement and maintain an internal control system, so that it can provide confidence in achieving the goals of an agency.

Results of this research in line with Sabriani and Rahayu's research (Sabriani and Rahayu, 2020), Antika et al (2020) and Molle et al (Molle et al., 2023) said that the internal control system influences financial management accountability. Sabriani and Rahayu (2020) said that the better the internal control system, the better the accountability of financial management.

The Influence of Compliance with Accounting Standards on the Accountability of BLUD Financial Management

The results of testing the analysis of the variable Compliance with accounting standards (X2) on financial management accountability (Y) is (0.151) with t statistics (1.570 < 1.96) or p value (0.117 > 0.05). This means that the accounting standard compliance variable does not have a significant effect on the accountability of BLUD financial management. Thus, any changes to compliance with accounting standards do not have a significant effect on improving financial management. This test shows that compliance with accounting standards does not affect the accountability of BLUD financial management.

The results of this research are in line with research conducted by (Lubis, 2020) shows that compliance with accounting standards has no effect on financial management accountability.

The Influence of Information Technology on BLUD Financial Management Accountability

The results of testing information technology (X3) on financial management accountability (Y) were (0.262) with t statistics (2.735 > 1.96) or p value (0.006 < 0.05). This means that the information technology variable has a significant effect on the accountability of BLUD financial management. Thus, every change in information technology has the effect of increasing financial management accountability.

The better the use of information technology, the more influence it will have on financial management accountability. The use of this technology has the advantage of accuracy and accuracy of data operation results so that it will reduce the occurrence of errors or misappropriation of BLUD funds.

The results of this research are in line with research conducted by Pahlawan et al (Hero et al., 2020), Taufik et al (Taufik et al., 2021), Audia & Mulyani (Audia & Mulyani, 2023) shows that the use of information technology has an impact on financial management accountability. Taufik et al (Taufik et al.,

2021)states that information technology will help the public to obtain information quickly and accurately and make it easier for officials to carry out accountable financial management.

CONCLUSION

Conclusion

The conclusions from this research regarding the influence of internal control systems, compliance with accounting standards, and information technology on the accountability of hospital BLUD financial management are:

- The Internal Control System has an effect on financial management accountability (Y) of (0.439) with t (4.271 > 1.96) or p value (0.000 < 0.05). This means that any changes to the internal control system will significantly increase financial management accountability.
- Compliance with accounting standards (X2) has no significant effect on financial management accountability (Y) amounting to (0.151) with a t statistic (1.570 < 1.96) or p value (0.117 > 0.05). This means that any changes to compliance with accounting standards do not have a significant effect on improving financial management.
- Information technology (X3) has a significant effect on financial management accountability (Y) of (0.262) with t statistics (2.735 > 1.96) or p value (0.006 > 0.05). This means that every change in information technology has an impact on increasing financial management accountability.

Research Limitations

In writing this article, researchers still have many shortcomings and limitations so improvements are needed for the future. These limitations include:

1. There are limitations in research time, energy and researcher abilities.
2. The research object in this study only focuses on BLUD hospitals in Riau province.
3. This research is limited to three independent variables and one dependent variable.

Research Suggestions

Based on several research limitations above, the researcher provides suggestions for further research, namely adding other variables that can influence the accountability of BLUD financial management. Researchers can then develop research objects, research data sources, research locations and can increase the number of samples used.

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