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INTERNAL CONTROL'S EFFECT ON HEALTH WORKERS' PERFORMANCE IN PUSKESMAS, SIDOARJO

[1] Abygael Vrisca Damarise Sihombing
, [2] Ni Nyoman Alit Triani
[1] State University of Surabaya, Faculty of Economics and Business
[2] State University of Surabaya, Faculty of Economics and Business
[1] abygaelvrisca.19096@mhs.unesa.ac.id, [2] nyomanalit@unesa.ac.id

ABSTRACT

The purpose of this study is to determine how the control environment, control activities, risk assessment, information and communication, also monitoring affect the performance of health workers at the Sidoarjo Health Center, known as Puskesmas (Pusat Kesehatan Masyarakat). Population of this studies consists of health workers in the Sidoarjo district. The total number of respondents who completed the research questionnaire was 114, all of them were health workers at Puskesmas in Sidoarjo district. This study employs quantitative research methods with primary data sources gathered via questionnaire. Using the SPSS version 25 as statistical tool, the data analysis strategy employs several linear regression models. According to the findings of this study, several factors such as control activities, information and communication, and monitoring have a positive and significant effect on the performance of the health workers at Puskesmas in Sidoarjo. Meanwhile, the control environment and risk assessment had no effect on the performance of the health workers at Puskesmas in Sidoarjo.

Keywords : Internal Control; Health Workers Performance; Puskesmas.

I. INTRODUCTION

By offering complete and integrated health services to the community, the Puskesmas serve as a starting point for the delivery of health services (Mustari et al., 2022). The primary factor in determining how well a puskesmas performs is the performance of its health workers because this factor can be directly assessed by the general public (Abbiyu, 2021), and puskesmas that are already in operation should monitor their operational activities through this factor (Lailatul Maharani et al., 2015), which is influenced by personal factors, psychological factors, and environmental factors (Gibson, 1995).

When Covid-19 cases increased, these factors became one of the biggest concerns for Indonesian health workers during the March 2020 pandemic. The second highest province in Indonesia was East Java Province with 25,330 cases (Covid-19 Task Force, 2020). Sidoarjo Regency is the district with the second highest number of cases in East Java Province (Puslitbang Semeru) which has an impact on the performance of health workers due to a lack of personnel and facilities which has an impact on reducing the quality of services (Riastri, 2020) and the emotional health of health workers (WHO, 2020). The Faculty of the University of Indonesian Medicine claims that Health professionals are under a great deal of stress, with 83% reporting mental tiredness, 41% emotional exhaustion, 22% diminished empathy, and 52% lacking confidence. According to some research on performance anxiety, the easier a person is When you are anxious, your performance suffers, Goleman in (Riastri, 2020) adds the factors of long or excessive working hours, an increased number of patients, decreased social support, a lack of understanding about long-term exposure to the virus, and fear of becoming a carrier in family and relatives.

The internal control system monitors organizational activities to achieve goals (Tugiman, 2000), increases employee productivity (Dewi, 2012), protects assets, and ensures the accuracy of accounting and statistical data to increase organizational productivity and effectiveness. Indonesia uses SPIP, or Government Internal Control System No. 60 of 2008, to implement the COSO Internal Control framework. COSO internal controls include the control environment, risk assessment, control measures, information and communications, and monitoring. These aspects help implement strong corporate governance.

It is impossible to deny that the Covid-19 pandemic has caused changes in the health setting. Health workers in the community, especially in community health centers, need to do their jobs well. Society needs and wants a high level of health both during and after a pandemic. For this reason, the government needs to get involved in the health sector by making health workers more stable through internal rules. Effective internal control helps keep track of how workers with different goals are doing so that the same vision and mission can be reached and organizational goals can be met.

The performance of Puskesmas health professionals in Sidoarjo following the Covid-19 pandemic needs to be reviewed because the health sector's present main focus is on developing post-Covid-19 health protocols. These five components—control environment, risk assessment, control actions, information and communication, and monitoring—are included in the five internal control variables that were used in this study. This study referred to the COSO (The Committee of Sponsoring Organizations of the Treadway Commission) framework (Tugiman, 2000). In putting together the study titled "The Impact of Internal Control on Staff Performance Health Center in Sidoarjo," these five factors were taken into account.

II. RESEARCH METHOD

This study employs a quantitative research methodology, utilizing primary data sources acquired through the administration of questionnaires. The participants of this study consisted of healthcare professionals in the Sidoarjo region. The sampling technique employed in this study was the use of purposive sampling. This survey sampled 114 health workers from puskesmas in Sidoarjo. The dependent variable in this study is health worker performance, while the independent variables include the control environment, risk assessment, control activities, information and communication, and monitoring. Multiple linear regression was used in this research data analysis using Microsoft Excel and SPSS version 25.

III. RESULTS

Testing Research Instruments

Validity Test

All statements are declared valid. This is because the value of the correlation coefficient (r count) on each item is greater than the critical value. (r tabel). The r value of the table is obtained by using the formula Df i=N-2 (114-2=112) with a level of significance of 0.05, thus obtaining a table r of 0.1840. Thus, it can be said that the entire 24 items of the statement are valid and can be used in subsequent tests.

Reliability Test

To determine the reliability of an instrument, the Cronbach alpha value must be greater than 0.60.

Table 1. Test of Reliability

Reliability Statistics	
Cronbach's Alpha	**N of Items**
0.968	**28**

Based on the above table, all variables in this study can be considered reliable. This is because the Cronbach's alpha value of each variable is larger than the standard, which is 0.60. Therefore, the statement items that have been compiled by the researchers can be considered valid and reliable to be used in this study.

Test of Normality

The Kolmogorov-Smirnov test, by comparing the asymp value of significance with a certain threshold value, namely 0.05.

Table 2. Results of Normality Test

One-Sample Kolmogorov-Smirnov		
		Unstandardized Residual
N		114[c]
Exponential parameter.[a,b]	Mean	.2427503
Most Extreme Differences	Absolute	.141
	Positive	.055
	Negative	-.141
Kolmogorov-Smirnov Z		.867
Asymp Sig. (2-tailed)		.440
Point Probability		.

One-Sample Kolmogorov-Smirnov
a. Test Distribution is Normality.
b. Calculated from data.

Based on the tables presented, it can be concluded that the data used in this study has a normal distribution. This can be seen from the obtained significance value, that is, 0.440, which is greater than the set threshold value, which is 0.05.

Classical Assumption Test

Multicolinearity Test

Aiming to evaluate the presence of symptoms of multicolinearity, checked VIF values and tolerance. If the VIF value is <10 or the tolerance value is >0.1, then it can be concluded that there are no symptoms of multicolinearity between variables.

Table 3. Results of Multikolinieritas

Coefficients[a]		
	Collinearity Statistics	
Model	Tolerance	VIF
(Constant)		
Environmental control	0.321	3.115
Assessment of risk	0.317	3.155
Activity Control	0.207	4.824
Information and Communication	0.262	3.812
Monitoring	0.183	5.477
a. Dependent Variable: Energy of Health.		

Based on the table presented, it does not indicate the presence of multicolinearity. This can be seen from variable tolerance values

greater than 0.1 and variable variance inflation factor (VIF) values smaller than 10.

Heteroskedastisitas Test

In the test of heterocadasthenicity, a glycerin test used with a value of significance greater than 0.05 indicated the absence of heteroscadasthenics.

Table 4. Pengolahan Date Linear Regressions

Coefficients[a]			
		Unstandardized Coefficients	
		B	Std. Error
	(Constant)	0.796	0.289
	Environmental control	-0.162	0.103
	Assessment of risk	0.060	0.091
	Activity Control	0.319	0.124
	Information and Communication	0.298	0.108
	Monitoring	0.318	0.117
a. Dependent Variable: Energy of Health.			

T Test

The t test or partial test is used to test individually to what extent an independent variable affects the dependent variable in a regression model.

Table 5. Results of Hypothesis test

Coefficients[a]			
Model		t	Sig.
1	(Constant)	2.753	0.007
	Environmental control	-1.568	0.120
	Assessment of risk	0.658	0.512
	Activity Control	2.566	0.012
	Information and Communication	2.765	0.007
	Monitoring	2.724	0.008
a. Dependent Variable: Energy of Health.			

. The test is carried out using a significance value of 0.05, according to the criteria that have been established for statistical T. Thus, the results of the calculation can be concluded as follows:

H1: Impact of the control environment on health performance is insignificant and tends to be negative (0.05 < 0.120).

H2: The impact of risk assessment on health performance is insignificant and tends to be positive (0.05 < 0.512).

H3: Impact of control activities on significant health performance and tends to be positive (0.05 > 0.012).

H4: The impact of information and communication on health performance is significant and tends to be positive (0.05 > 0,007).

H5: The effect of monitoring on health performance is significant and tends to be positive (0.05 > 0,008).

Determination Test

Determination coefficient analysis is used to measure to what extent an independent variable can explain variation in a dependent variable.

Table 6. Results of Uji Koefesien Determinansi

Model Summary[b]	
R	R. Square
0.826[a]	0.682

The above table shows a R2 value of 0.682 indicating that control environment, risk assessment, control activities, information and communication and monitoring contributed 68.2% to health energy performance in the context of this study. The remaining 31.8% can be explained by other factors that are not included in the independent variables used in this study and tend to affect medical performance.

DISCUSSION

Environmental impact of control on health performance puskesmas in Sidoarjo

Control environment variables do not affect health energy performance in puskesmas.

The condition of the existing data shows a controlling environment variable that is proxyed with 7 questions, the results of respondents indicate that the control environment component has been well implemented in all Sidoarjo puskesmas. In this study, the performance of health care in Puskesmas Sidoarjo is not affected by the control environment because nakes or health care workers only act as performers of tasks according to their job desk. They are not included in the top management responsible for the policy and implementation of internal control, especially in the control environment phase. This is also supported by previous studies by Tahir (2018), Purwati study (2017), and Mayarani (2018).

Impact of risk assessment on health performance puskesmas in Sidoarjo

The risk assessment variable has no influence on the health performance of puskesmas.

This shows that Puskesmas in Sidoarjo County does not evaluate risks outside of health care activities, while the risks associated with operational changes in the budget, responsibility for the use of funds, technology, and new legislative regulations are established by the center. Although the process of identifying and analyzing such risks has been carried out, they do not have a significant impact on the improvement of the service. This is also supported by previous research by Oktarnia (2014).

Impact of control activities on puskesmas health energy performance in Sidoarjo

Control activity variables have an impact on the health energy performance of puskesmas.

In agency theory, control activity refers to the ability of an individual or group to control their own behavior and influence the

desired outcomes. Control activities involve a series of steps taken by the agent to the desired goal or outcome. These control activities are important because agents have the authority to make decisions and act according to their purposes. Control activities help them direct and control their own behavior to the desired results. (Wirawan et al., 2021). It is also supported by previous studies by Muliati (2022), Martini dkk (2019), (S Award, 2016), and (Purwati, 2017).

Impact of information and communication on the health performance of puskesmas in Sidoarjo

Information and communication variables have a significant impact on health and energy performance in Poland.

In agency theory, information and communication play an important role in agency control activities. Information is an essential element that allows agents to understand their environment, acquire knowledge of the objectives, resources, constraints, and actions available. While communication allows agents to interact with other parties, share information, and coordinate their actions, by achieving effectiveness in the delivery of information and communication, agents can optimize their control activities, adapt to change, and increase their awareness of the environment and the goals they want to achieve. (Wirawan et al., 2021). This is also supported by previous research by Martini et al. (2019), Tahir (2018), (Maharani et al., 2015), Anugerah S (2016), and Purwati.

The impact of monitoring on puskesmas health and energy performance in Sidoarjo

Monitoring variables have an impact on the health and energy performance of puskesmas.
and energy performance.

In agency theory, monitoring is an important activity in agency control activities. Monitoring involves monitoring the development and outcomes of actions carried out by agents. Monitoring aims to ensure that the agent operates in accordance with the established objectives and to identify changes or problems that may affect the desired results. In agency theory, monitoring plays an important role inining the agent's relationship with its environment, monitoring the agency's performance and progress, atakingake the necessary sto achieveps to the desired goals. (Wirawan et al., 2021). This is also supported by previous research. (Oktarnia, 2014). (Maharani et al., 2015), (S Award, 2016), 2022).

IV. CONCLUSION

Environmental control and risk assessment do not affect the performance of Sidoarjo Health Center health workers. while control activities, information and communication, and monitoring have a positive and significant effect on the performance of Sidoarjo Health Center health workers. those of Muliati (2018), Anugerah S. (2016), and Maharani (2015).

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