

Hubungan aspek power, penerapan sistem pengendalian administratif, akuntabilitas, dan efisiensi program jaminan kesehatan / Made Aristia Prayudi, Hardo Basuki

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Abstrak

This study aims to investigate the effect of various aspects of power on administrative control system implementation, i.e. the Standard Operating Procedure (SOP) of a local health insurance program, as well as on its organizational consequences in the form of accountability and efficiency. The sequential explanatory strategy of mixed methods research is then used. Data from 86 physicians of 7 local public hospitals in Bali Province collected through survey using self-report questionnaires at quantitative stage and the transcript of an interview process conducted on qualitative stage was analyzed using Partial Least Square (PLS) and descriptive statistical technique, respectively. The results show that external pressure in the form of legal requirements significantly influences this type of administrative control system implementation. Moreover, the implementation of administrative control system is also shown to have a positive impact on accountability, while accountability itself displays full mediating effect on the positive relationship between the implementation of administrative control systems and efficiency.

Abstrak

Studi ini bertujuan untuk menginvestigasi pengaruh berbagai aspek derajat kekuatan (power) terhadap penerapan sistem pengendalian administratif, berupa Standard Operational Procedure (SOP) suatu program jaminan kesehatan berskala lokal, serta konsekuensi-konsekuensi keorganisasian yang dapat dihasilkan dalam bentuk akuntabilitas dan efisiensi. Studi ini menggunakan metode penelitian campuran (mixed-method research) dengan strategi eksplanatoris sekuensial. Pada tahapan kuantitatif, data dari 86 orang dokter pada 7 Rumah Sakit Umum Daerah se-Provinsi Bali yang dikumpulkan melalui survei kuesioner dianalisis menggunakan teknik Partial Least Square (PLS). Selanjutnya, hasil transkrip proses wawancara yang dilakukan pada tahapan kualitatif dianalisis secara deskriptif. Hasil studi menunjukkan bahwa tekanan eksternal berupa peraturanperaturan hukum berpengaruh signifikan terhadap penerapan sistem pengendalian administratif.

Di sisi lain, penerapan sistem pengendalian administratif juga terbukti memiliki pengaruh positif terhadap akuntabilitas, sementara akuntabilitas menampilkan pengaruh mediasi penuh terhadap hubungan positif antara penerapan sistem pengendalian administratif dan efisiensi.