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**ANALYSIS OF BPJS MANAGEMENT ACCOUNTING INFORMATION SYSTEM AT  
UPTD PUSKESMAS TEGALBULEUD CASE STUDY OF TEGALBULEUD PUBLIC  
HEALTH CENTER, SUKABUMI REGENCY**

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**Abstract:** This study aims to determine: 1. To understand how to implement the BPJS management accounting information system at the UPTD Puskesmas Tegal Buleud. 2. To understand the BPJS management system in the Tegalbuleud Health Center UPTD program. 3. To understand the implementation of the BPJS management accounting information system at the Tegalbuleud Health Center UPTD. These variables consist of the accounting information system as the independent variable, and management as the dependent variable. The method used in this research is a qualitative method, the type of data used in this study is secondary data, namely data that is generated from the interview process and direct observation of the informant. Secondary data is obtained through the process of observation and interviews as well as data evidence in the form of documentation and data from the archives of the company where the research is carried out with the consideration of previous research. In this study, the data of the BPJS management accounting information system at the Tegal Buleud Health Center has been running quite well, the procedures, effectiveness, and the BPJS management information system used by the Tegal Buleud Health Center can be said to be quite effective and running well.

**Keywords:** Accounting Information System, Management, BPJS.

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## INTRODUCTION

In the era of the Covid-19 pandemic, public health varies according to the risk factors owned by the community. Which is in accordance with the theoretical concept that the age factor and comorbid diseases owned by the community are the determining factors for the fatality rate of the Covid-19 disease. This is in accordance with the conditions in the field where health workers at the Tegal Buleud Health Center conducted tracking and burial of several patients who had been declared confirmed COVID-19.

The Ministry of Health has addressed this in Indonesia, and various efforts have been made by the government in tackling the COVID-19 pandemic, including limiting activities and community mobility through social distancing, PSBB, micro-scale PSBB, and several other restrictions at certain points. Efforts made by the government to cope with the impact of covid-19, one of which is the role of the puskesmas in overcoming this problem as an extension of the regional health office, the puskesmas carries out several health efforts in accordance with the realm of the health sector to cope with the impact of the COVID-19 pandemic. It is also a mandatory procedure for every inpatient and delivery room. For tracing outside the building, the puskesmas cooperate with cross-sectoral efforts to trace the patient's family and the public who make it possible to make

contact with confirmed patients. Served by the Puskesmas, including BPJS patients, overall there was no change in the category of people served. In general, Puskesmas continue to serve General or BPJS patients from all age categories but with a slightly different service flow considering the applicable health protocols.

The Puskesmas is one of the undeniable health service providers to handle day-to-day patients such as the MCH Poly, Dental Poly, Pond, and Inpatient. However, there are several obstacles to the implementation of patient services, such as recording in the financial services section which is difficult to find in the recap section, no data, and financial records. A summary of the total required BPJS patient services, as well as the required financial records. continue to use a manual approach which is very time-consuming and disrupts the patient care process. Based on this phenomenon, it is certain that the Puskesmas needs an accounting information system to help improve the efficiency and timeliness of BPJS patient services (Social Security Administration Agency).

With the advancement of computer technology as a support for processing financial data and information, it has become a basic need for a company. Service agencies that provide services to BPJS patients, really need the speed of information services, so they can provide superior services to patients later. Every government agency definitely needs an information system in carrying out its activities so that it is more organized and directed in a more efficient time. Every government agency will need an information system in carrying out its work activities so that it is more organized and directed with a more effective and efficient time. With the development of technology today, such as computers as a tool for processing data, all fields within an agency can plan areas that are considered important and main because this can support the success of the agency to achieve the expected goals. Based on the above definition it can be said that the accounting information system is a system within the organization consisting of humans, facilities, technology, media procedures, and controls designated to obtain important communication lines, process certain types of routine transactions, accounting information systems can also adding value to organizations including puskesmas by optimizing services, increasing efficiency of service time for patients, and improving decision making so that with this system it is expected that information and examination results provided are accurate, timely service to patients is faster, and long-term decision making can be carried out effectively. more precise and well-planned.

The Social Security Administration for Health, which is a type of government-owned insurance, has a variety of services, ranging from covering outpatient treatment, and inpatient treatment, to referrals, to operating procedures. The main requirement to be able to use BPJS health is to have registered as a participant first and the BPJS card is still active. The flow of claiming patients who seek treatment using BPJS is starting by collecting files (KTP, KK, BPJS cards, and service data from PKM). If the files are not complete, then the process is postponed to next month. If the files are complete, then it will be continued with online entry, namely going to the website; BPJSketenagakerjaan.go.id – verification – making for – making claims – complaints to the BPJS office – verification to BPJS – disbursement. Disbursement or billing is carried out every month at the end of the date, disbursement depends on the accnya by the district BPJS office, sometimes there are one or two new months that are accrued by the BPJS office, because like the requirements there are fewer or there is something wrong

in the meaning of BPJS in initial, such as an address error, or other error. However, after being accrued by the BPJS office, it is also not certain that the money from the disbursement or collection is 100%. such as PKM filed a bill of Rp. 500.000, and sometimes 50%-85% in the acc, not all PKM get a BPJS application or billing, the output is 100%. After the disbursement from the BPJS office is complete or the money has been disbursed, the money is used to purchase health goods such as the purchase ATK for health facilities, medicines, and others.

The Social Security Administering Body (BPJS) for Health is a public legal entity whose function is to administer the health insurance program. Social security participants consist of contribution assistance (PBI) participants consisting of the poor and underprivileged, non-PBI group participants or ACCESS transition participants, and independent participants. BPJS Kesehatan cooperates with various health service facilities, including first-level health services (puskesmas, clinics, independent practice doctors, practical midwives, and pharmacies) and referral hospitals. Health centers need an accounting information system that supports them in carrying out their activities effectively and efficiently because increasingly advanced information technology can encourage the creation of new creations and innovations in producing quality and useful information for all parties. The puskesmas information system is a series of activities that cover all health services (paskes) at all administrative levels that can provide information to managers for the management process or those related to data collection, data processing, information presentation, analysis, and inference of information as well as information storage. needed for health service activities at the puskesmas. There are several objectives of the puskesmas information system, namely, to further improve puskesmas services. So that the data in the puskesmas is neatly arranged, it is easy to find data on financial records of visiting patients and drug data, patients who are related to the puskesmas.

The purpose of the accounting system is to transmit and provide information to internal and external parties, as well as to improve the company's accounting control and reduce administrative costs to keep records quickly and accurately (Asmawati et al., 2017). The characteristics of useful information in a system depend on: Relevant, information is relevant if it reduces uncertainty, improves the ability of decision makers to make predictions, and confirms or improves their previous expectations.

Analysis of Salaries and Wages Accounting Information Systems (Purba, 2018) "An accounting information system to handle transactions for calculating employee salaries and wages and their payments. This system consists of a network of procedures, namely: attendance recording procedures, payroll preparation procedures, salary distribution procedures, procedures for making cash-out receipts, and salary payment procedures. Analysis of Accounting Information Systems on Sales (Saverina & Nurjanah, 2018) And transactions will be recorded in the sales journal and cash receipts. While credit sales are carried out by the company through a process, namely ordering from consumers, sending goods to consumers, collecting payments to consumers, and companies receiving payments from consumers (Saverina & Nurjanah, 2018)

BPJS Health Information Management Information System Design (- AMIK BSI Tangerang, 2018) "PT Gajah Tunggal Tbk Tangerang Design and Development of a Web-Based BPJS Health Information Management Information System concludes that

“BPJS Health information management information can be presented accurately and precisely through the information system accountant”(- AMIK BSI Tangerang, 2018)  
Based on the research described above, it can be concluded that the BPJS management accounting information system at the Puskesmas can provide information on how to easily manage BPJS patient information. In fact, the role of the BPJS patient management accounting information system at the Puskesmas can improve facilities, health, and support and prevent prevention programs. This research is intended to contribute to research in the accounting field, especially the analysis of the BPJS patient management accounting information system, and is expected to help decision-makers evaluate how services are provided to PKM patients. Therefore, the problem of this research is the extent to which the accounting information system is applied in managing the Social Security Administering Body (BPJS) at the Tegalbululed Public Health Center. Based on the explanation above, researchers are interested in conducting research under the title "Analysis of BPJS Management Accounting Information Systems at UPTD Puskesmas Tegalbuleud"

## METHODS

Research Methodology used (Sugiyono (2016:2) The research method is a scientific method to obtain data with specific aims and objectives. To achieve this, appropriate research methods are needed. The research method is a way to find, obtain, collect, and record data, primary information, and secondary data that can be used to conduct research and then analyze factors related to the underlying problem.

## RESULTS AND DISCUSSION

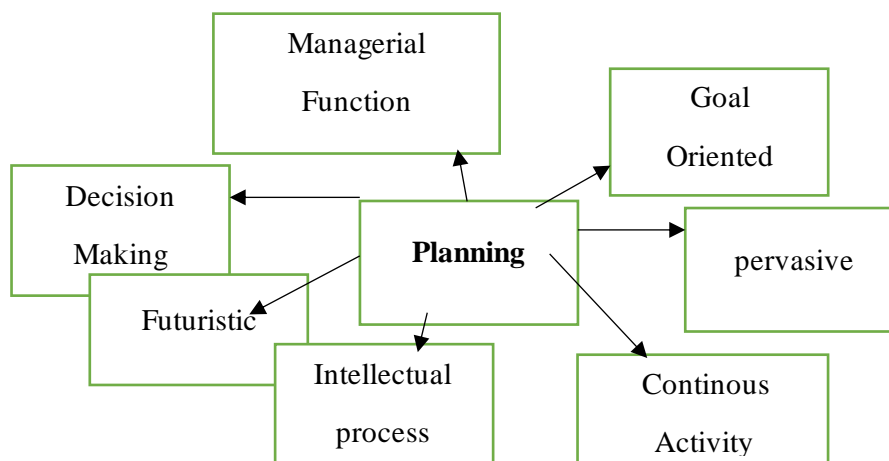
In the description of the research results, the study will describe the results of interviews that have been conducted at the UPTD Puskesmas Tegalbuleud, Tegalbuleud District, Sukabumi Regency. The results of this study are in accordance with observations and interviews conducted by researchers during the study, these interviews were conducted on 7 sources.

**Table 1. Resource Person Profile.**

No.	SOURCE PERSON	POSITION
1	Subarjo S.Km	Head of tegalbuleud public health center
2	Sukma Margayati Amd.Keb	midwife/ SP3
3	Isda Amelia S.Ip	officer SDM
4	Neng Santi Amd.Kom	Referral officer/ Operator BLUD
5	Yuli Lestari S.Ap	Entry clerk, Pelan-Care, entry Sikda.
6	Ey Sumaryati Amd.Keb	Village midwife, BPJS claim Responsibility
7	Riki Widiansah S.Ip	Administration

### A. Planning

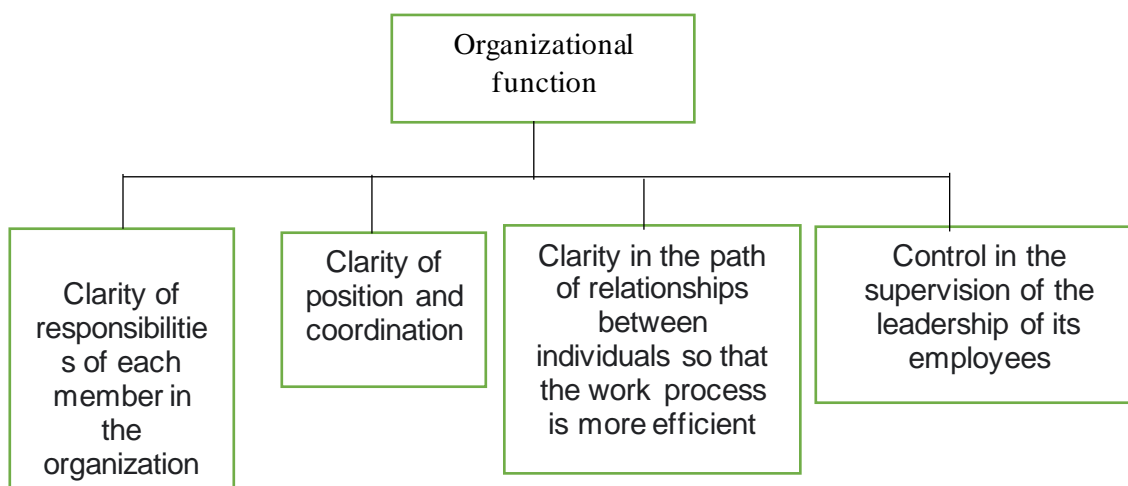
Planning is a process that starts by setting organizational goals, determining strategies to achieve organizational goals as a whole, and formulating a comprehensive planning system to integrate and coordinate all organizational work to achieve goals.



**Figure 1. Planning**

### B. Organization

An organization or organizational structure is a diagram that visually conveys the company's internal structure by explaining the roles, responsibilities, and relationships between individuals, within an institution or organization.



**Figure 2. organizational function**

### C. Application of Accounting Information System

The results of research conducted by researchers at the Tegal Buleud Health Center UPTD stated that the Puskesmas had implemented a BPJS management accounting information system, namely, in 2015 the Tegal Buleud Health Center had human resources consisting of medical and non-medical personnel. Medical personnel in question are Puskesmas employees who are engaged in the medical or medical field consisting of doctors, nurses, pharmacists, medical analysts, radiographers, and

midwives. Meanwhile, non-medical personnel is employees of Puskesmas who take care of administrative matters, financial staff, cleaning staff, and security personnel. The accounting information system is carried out at the UPTD Puskesmas Tegal Buleud using computers, forms, and procedures to support its operations. The activities carried out by the Puskesmas are as follows:

- a. The registration lobby unit carried out by the Tegalbululed Health Center, inputs patient data into the Health Center Management Information System (SIMP) and the National Health Insurance Program (JKN). The data input is to enter the NIP, the patient's name, the medical record number that automatically appears (for old patients), the patient guarantee code, and the service to be addressed as well as the doctor in accordance with the management unit. The lobby staff prints two sheets of FJK (Health Insurance Form) and SEP (Participant Eligibility Letter) for each system, the first for patients, and the second for completeness of the management unit. In addition to FJK and SEP complete with an inspection stamp, lobby staff also attach a photocopy of BPJS, KTP, KK as billing requirements.
- b. Tegal Buleud Health Center service unit. When the patient has been examined by the doctor, the nurse on duty at the polyclinic performs entry of actions, diagnoses, and therapy given to the Puskesmas Management Information System (SIM – P) and records the types of examinations, diagnoses, therapy absent in the patient's medical record book and SEP. The action entry is printed as a result of the breakdown of health management costs which the following day the details will be deposited to the Collecting unit
- c. The Collecting Unit is tasked with bridging the service unit with the Puskesmas finance in filing billing. Every day, collecting officers collect billing files and identify and verify the completeness of billing files. After the file verification process by the collecting unit, the next process is verification at the Finance Unit.
- d. Financial administration staff (BPJS Administration), tasked with verifying billing files with entry results on softcopy in the form of Microsoft Excel, if appropriate then input data on the National Health Insurance (JKN) program. The data to be inputted is the Participant Eligibility Letter (SEP) number, diagnostic examination, and actions taken during management. The purpose of data entry into the JKN program is to submit a claim to the Social Security Administration (BPJS). The verification process is carried out twice, the first is verification by the Puskesmas verifier officer which is carried out every day and the second verification is carried out by the verifier of the Social Security Administering Body (BPJS). Prior to verification by the verifier from BPJS, the officer in the health service verification unit makes a recap of the bill value and reports the bill value to the Puskesmas accounting section.
- e. Verification by the verifier of the Social Security Administering Body (BPJS) to test the correctness of the administration of health management accountability that has been carried out by health facilities. After the verification is complete, the verifier can see the transaction entries with the status of claims that are eligible, not eligible, and pending.
- f. Accounting Unit, tasked with verifying files and inputting financial data into the Management Information System (SIM – P)

With a better accounting information system, the puskesmas can carry out various operational and information processes more effectively and efficiently because of the control that is able to control various processes, so as to produce goals that are more in line with those desired by the Puskesmas. In addition, the information that has been generated from the system can also be accounted for to be used later in making decisions about the health center's finances and used by interested internal and external parties. As well as human resources who are able to understand the general accounting process, financial procedures, financial data forms that will be used to record all financial activities, accounting software, and hardware supported by a stable internet network and various other equipment. So that it will be able to build the process of existing activities at the puskesmas so that it can run effectively and efficiently for the development of the puskesmas because it is able to maximize the goals and benefits of the accounting information system.

#### **D. Implementation of BPJS Management at Tegalbuleud Health Center**

Law Number 40 of 2004 concerning the National Social Security System (SJSN) states that the principle of implementing national health insurance is equity in obtaining access to health management as well as being effective and efficient in its operations. The principles of quality and cost control must be fully applied at every level of management given the characteristics of health management that have the potential to cause inefficiency. The realization of quality and equitable National Health Insurance services is one of the strategic objectives of an organization as measured by indicators of organizational strategy objectives, including the level of satisfaction of health facilities. One of the efforts made is to speed up the verification process so that the puskesmas can get certainty when the claim payment is more accurate and faster than the conventional claim process. The following is the scope of claim verification:

##### **1. Claim Administration Verification**

➤ Claims files to be verified include:

###### **1) Outpatient**

- Participant Eligibility Letter (SEP).
- Evidence of management that includes diagnoses and procedures and is signed by the Doctor in Charge of the Patient (DPJP).
- Treatment protocol and specific drug regimen (administration schedule).
- Medical device prescriptions (excluding operating procedures).
- Receipt of medical devices (glasses, hearing aids, mobility aids, etc.).
- Other required supporting files.

###### **2) Hospitalization**

- Hospitalization warrant.
- Participant Eligibility Letter (SEP).
- Medical resume signed by DPJP.
- Evidence of management that includes diagnoses and procedures and is signed by DPJP.
- Operation report (if required).
- Treatment protocol and specific drug regimen (administration schedule).
- Medical device prescriptions (excluding operating procedures).
- Receipt of medical equipment (movement aids, collar neck, corset, etc.).

- The claim administration verification stage is:

➤ Membership Administration Verification

1) Participation administration verification

Participation administration verification is examining the suitability of the claim file, namely between Participant Eligibility Letters (SEP) and the data entered in the INA CBGs application with other supporting files.

2) Management Administration Verification

Things that must be considered in the early detection of management administration are:

- The suitability of the specialization of the Doctor in Charge of the Patient (DPJP) with the diagnosis.
- Conformity between operations and operator specialization.
- Conformity between the type of puskesmas and the competence of doctors at the puskesmas.
- The code specified by the coder is not unbundled.
- Pay attention to the Readmission for the diagnosis of the same disease

3) Health Management Verification

Things to pay attention to are:

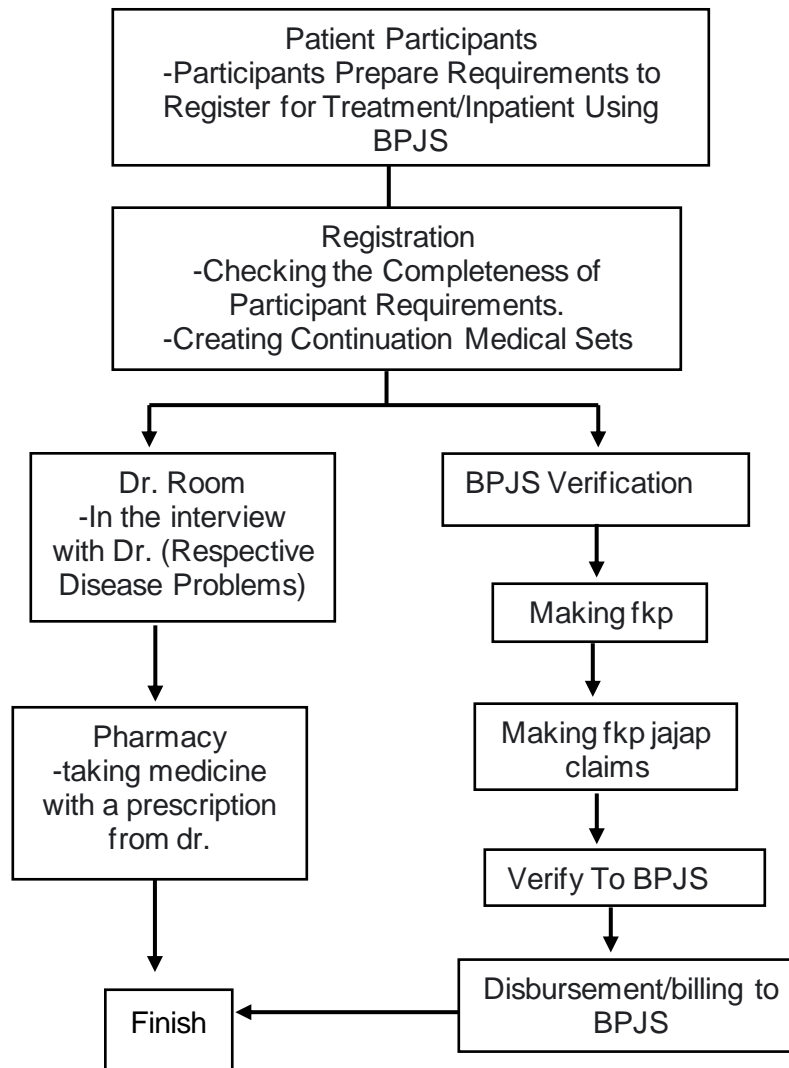
- The severity level is in accordance with the type and competence of the puskesmas.
- Verifiers are required to ensure the suitability of the diagnoses and procedures on the invoice.
- In cases of newborns with LBW (Low Birth Weight), ensure the baby's weight is less than 2500 grams
- with a medical resume and if necessary see a birth certificate.
- Ensure that newborns who do not have medical problems from normal or sectional deliveries are part of the delivery bill.
- Ensuring that the newborn is not healthy from normal delivery or from cesarean section becomes a separate bill for the mother's delivery.
- In cases where the diagnosis has been confirmed, make sure at the next visit to use the Z diagnostic code (control).
- Note that patients who are outpatients and continue to be hospitalized on the same day can only be billed as an inpatient episode.

The completeness of the document file is an important part of the claim process. If the puskesmas can fulfill the completeness of the documents, it is possible that the reimbursement process for the health management costs that have been given will be faster. The verified claim file includes a Participant Eligibility Letter (SEP) and proof of service that includes the diagnosis and procedure and is signed by the doctor in charge of the patient. After the file is verified, it is examined the suitability of the claim file between the participant's eligibility letter and the data entered into the website.<http://BPJSKetenagakerjaan.go.id>.

If there is a data discrepancy, the file is returned to the puskesmas for completion. The claim file in the BPJS claim is expected to be completed by the participant so that the verification of the submitted claim file can be verified directly and



entered faster in the INA CBGs program so that administrative verification can be faster. The following is the BPJS claim verification flow



**Figure 3. BPJS Claim Verification Flow**

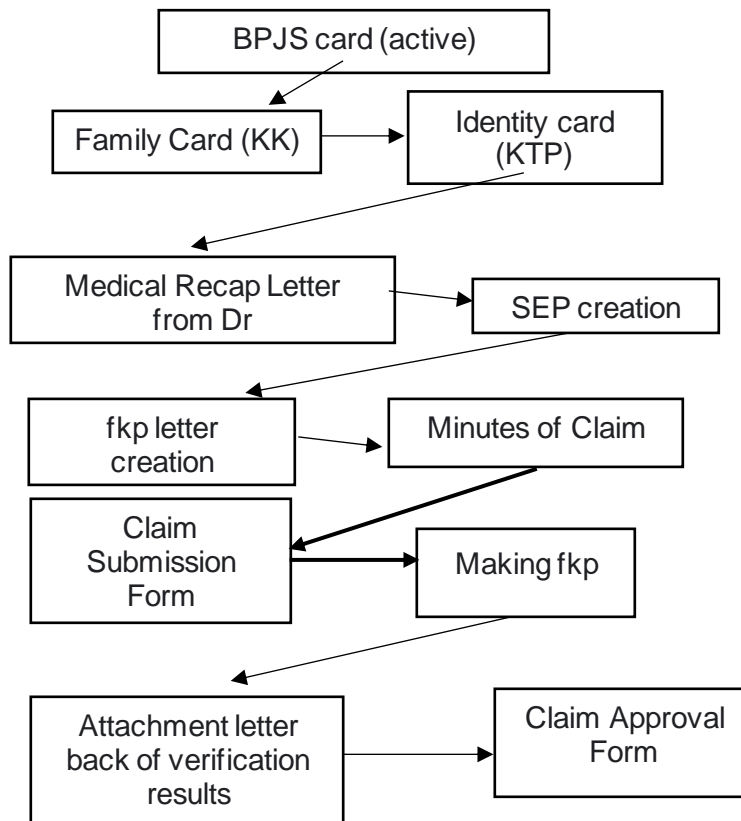


Source: BPJS Health Guide

#### **D. Documents Related to BPJS Management**

Documents related to BPJS management at the Tegal Buleud Health Center are as follows:

1. Photocopy of BPJS Participant Card  
A photocopy of the BPJS participant card is used to provide guarantor information. In the BPJS card, there is a membership number that will be inputted by the officer on the SEP program number.
2. Photocopy of KTP and KK  
To complete the requirements for BPJS management/claiming, the KTP and KK contain a population number which will be inputted by the officer at the population program number and the appropriate address.
3. Health Insurance Form (FJK)  
Two copies of the Health Insurance form are printed by the registration lobby staff via SIMRS. The first sheet is for the patient, and the second sheet is for the management unit which will be used as a billing attachment.
4. Participant Eligibility Letter (SEP)  
Two copies of the Participant Eligibility Letter are printed by the registration lobby officer through the SEP program, the first sheet for patients, and the second sheet for the management unit which will be used as a billing attachment.
5. Letter of Reference  
A referral letter is issued from the clinic as a first-level health facility, for further examination to an advanced-level health facility. This reference letter is an attachment to the basic billing.
6. Claim Approval Form  
The Claim Approval Form serves as a billing attachment. The claim approval form is issued after being verified by the BPJS verifier where the invoice value has been approved by the BPJS verifier.
7. Attachment of Verification Result Feedback  
The feedback attachment for verification results is issued after the claim fee is verified by the BPJS verifier where the invoice value has been approved.
8. Minutes of Claims  
The report is made stating that it is true that verification has been carried out by the BPJS verifier so that it is appropriate for the payment of claims by BPJS Health in accordance with the value proposed by the health facility.
9. Claim Submission Form  
All bills that have been approved, both outpatient, inpatient, and medicines along with their values are manually recapitulated in the form provided by the BPJS.



**Figure 4. Documents Required to Claim BPJS**

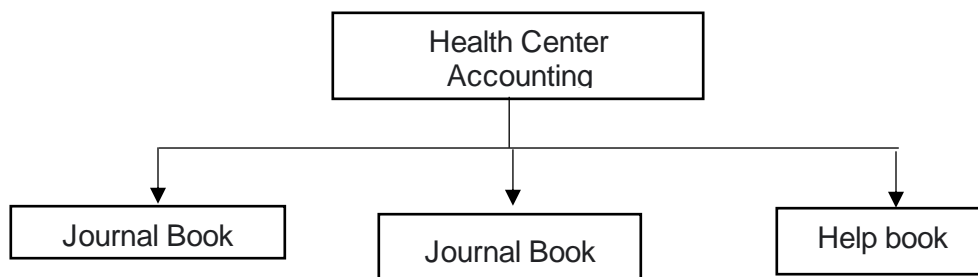
### Accounting Records Used by the Health Center

Accounting records are records in the form of a collection of accounts in the general ledger which are then periodically compiled into financial statements. Accounting records consist of:

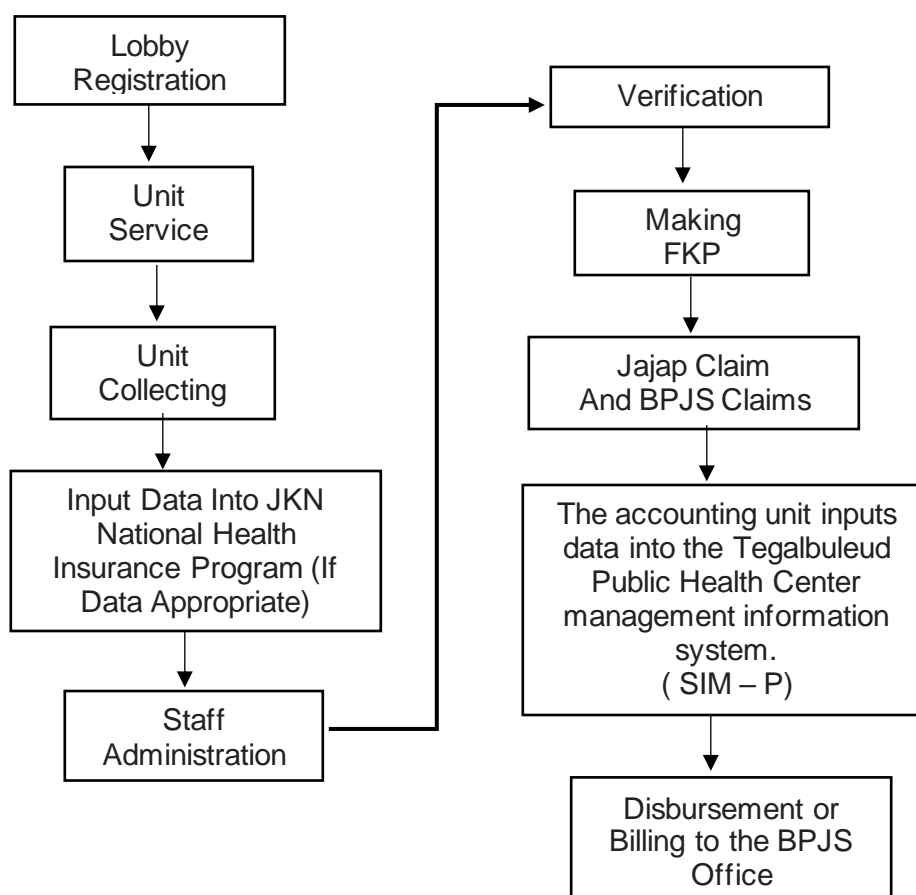
1. Journal books, namely accounting records carried out by the accounting function as a medium for recording financial transactions based on valid transaction documents and classifying financial transactions into accounts (accounts). Financial transactions that have been recorded and classified in the journal are then periodically posted to the general ledger.
2. Ledger, which is an accounting record carried out by the accounting function as a medium for summarizing records of financial transactions that have been classified into accounts (accounts) and providing information on the accumulative balances of these accounts.
3. Subsidiary books are accounting records carried out by the accounting function as media that completes (details) and becomes a tool for mutual testing of certain accounts referred to in the general ledger.

In relation to the accounting information system for the management of the Social Security Administering Body (BPJS) at the Tegalbuleud Health Center UPTD, there are several accounting records used, namely the application of the Puskesmas

Management Information System computer program (SIM, Puskesmas) and the National Health Insurance Program (JKN) for the claim submission process.



**Image: Accounting Records Used by the Health Center**



**Figure 5. Flowchart of BPS Management Accounting Information System BPJS**

### **Health Center Accounting Unit**

Operationally, financial management in puskesmas can produce data, information, and instructions to assist puskesmas leaders in planning, controlling, and supervising all activities so that service quality and management can be maintained and improved at a reasonable level of financing. Accounting is a system in a principal activity in financial management that consists of recording, classifying, and concluding all transactions and events in an organization related to finance, in order to obtain data or information that is useful for decision-making.

The accounting unit carries out the functions of accounting and financial reporting on the implementation of the budget in accordance with the organizational level. The resulting financial reports are a form of accountability for budget execution by accounting units, both as accounting entities and reporting entities. The financial statements produced by the accounting unit consist of:

a. Budget Realization Report

The budget realization report presents information on the realization of income and expenditure, each of which is compared to the budget in one period.

b. balance

The balance sheet describes the financial position of an accounting and reporting entity regarding assets, liabilities, and equity of funds as of a certain date.

c. Notes to Financial Statements

Notes to financial statements include explanations, detailed lists, and analysis of the value of an item presented in the budget realization report and balance sheet.

### **Management Procedures in Tegalbuleud**

The Social Security Administering Body (BPJS) for Health is a state-owned company engaged in social security. The Social Security Administering Body (BPJS) was formed to administer a government program, namely the JKN (National Health Insurance) program. BPJS Health itself is a form of transformation from Askes (Health Insurance) which previously existed. So, Askes participants automatically become BPJS Health participants.

According Regulation of the Minister of Health Number 71 of 2014 regulates the procedure for providing health insurance services to all participants with a tiered referral system. Based on Article 14 paragraph 1, participants who experience health problems according to medical indications can seek treatment at Health Facilities (first-level health facilities) first to get health insurance from BPJS. Fakes 1 for each participant has been determined at the beginning of registration and is listed on the participant card. So when a patient is sick, he can immediately go to the health facilities listed on the patient's participant card.

Based on the results of interviews conducted by researchers with the UPTD Puskesmas Tegalbuleud, the following procedures are used by the puskesmas in implementing BPJS management:

1. Participation, of course, patients who will use puskesmas services must be registered as BPJS participants, namely having an active KTP, KK, and BPJS card.

2. Patients who register for outpatient or inpatient treatment must have a letter from the local doctor or a doctor from the puskesmas, that this patient must be treated as an outpatient or inpatient at the puskesmas.

3. For emergency patients, they can go directly to the ER at the Puskesmas, what the patient must pay attention to is the active BPJS card and then immediately served by the puskesmas, but it is important to know that according to participants, an emergency is not necessarily an emergency according to BPJS Kesehatan. Therefore, it is not uncommon for participants whose claims are rejected by BPJS on the grounds of an emergency.

In general, the first primary health center procedure is the patient registration procedure, the second is the procedure for treatment rooms and medical services and medical support which is the provision of services using all resources and related procedures, namely the procedure for preparing and billing claims as a result of patient care activities due to these services. has been given or is no longer needed.

The sections involved in recording transactions for health services at the Tegal Buleud Health Center UPTD in compiling a number of procedures, namely:

1. Patient reception, which is a reception area that records patient data as mentioned above,
2. The medical record section, which is the section that oversees the orderliness of making medical records for all puskesmas in accordance with the provisions including service records, managing patient admissions so that they are in accordance with the prescribed recording system,
3. The accounting department, which is the part that processes all incoming reports from sections at the puskesmas so that they become financial reports required by the management of the puskesmas and interested parties outside the puskesmas.
4. The finance department, which is the part that handles the receipt and disbursement of money in the puskesmas, also handles the problem of the puskesmas receivables so that the puskesmas does not suffer losses due to the accumulation of receivables from the management services provided by the puskesmas to guaranteed patients. These sections are very closely related to each other and have a very important role in producing the information needed by internal and external health centers.

Medical service procedures can be seen from the standard operating procedures set by the Puskesmas to be carried out and carried out by all components at the Tegalbuleud Health Center. Procedurally, the Tegal Buleud Health Center has standard service procedures that must be obeyed and carried out by the field of nursing services in serving patients. Through this standard procedure, it is clearly stated that all stages, aspects, and processes of service delivery are based on the action, the disease to the use, and the parts involved. The implementation of this procedure will facilitate the Puskesmas in providing quality services to patients and managing BPJS.

The following is the flow of the BPJS management procedure:

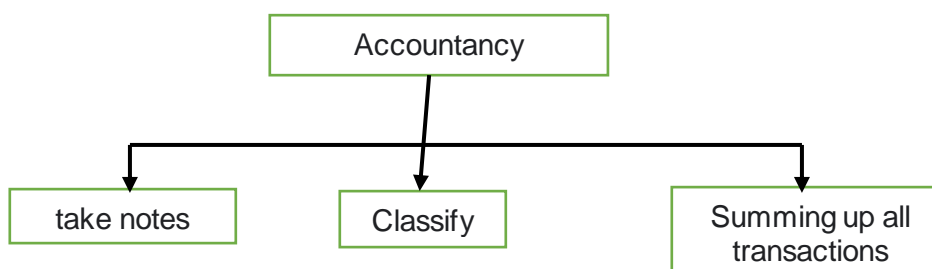


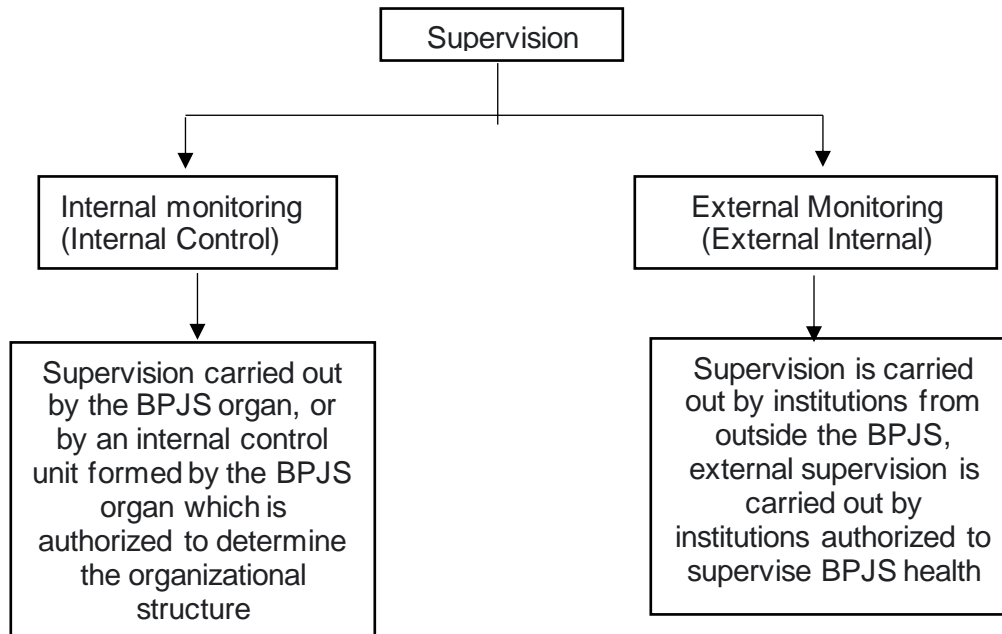
Figure 6. Puskesmas Accounting Unit

### Supervision of BPJS Management in Tegalbuleud

Supervision is basically directed entirely to avoid possible deviations or deviations from the objectives to be achieved. Through supervision, it is hoped that it can help implement policies and be efficient. In fact, through supervision the creation of an activity that is closely related to the determination or evaluation of the extent to which the work has been carried out. Supervision can also detect the extent to which leadership policies are implemented and to what extent deviations occur in the implementation of the work. Supervision is one way to build and maintain the legality of its agency (Puskesmas) on government performance by creating an effective monitoring system. Both internal control (internal control) and internal control (external control).

Supervision is one of the examination processes related to the position of the organizational structure, workflow, limits of authority, executive interaction, and management information systems are carried out to achieve the ultimate goal of an organization. The service center audit from mercer university places more emphasis on effective supervision advice, which is very dependent on the availability of reliable financial reports, operational activities according to applicable procedures and the level of compliance with activities carried out with regulations and statutes.

- In carrying out supervision, especially operational audits, processes, systems, and standard operating procedures are needed that are carried out by legal entities such as the BPK and OJK including DJSN as supervision of BPJS Health and BPJS employment. The main purpose of supervision is to educate, direct and guide work achievements following the vision, mission, and work plan.
- Control is a follow-up to supervisory activities in the form of verification checks and re-testing of performance achievements regarding the growth of universal membership expansion by BPJS Kesehatan.



**Figure 7. BPJS Management Supervision**

### **Effectiveness of Accounting Information System Implementation in BPJS Management**

Increasing efforts in the context of improving the quality of public health require some forms of efforts to improve the quality of health. This effort can be successful when all elements related to efforts to improve health quality assurance can provide support in creating health service satisfaction. The policy of the Tegal Buleud Public Health Center in Sukabumi Regency is to implement an accounting information system for the management of BPJS in the puskesmas to be able to support the achievement of the goals of managing the puskesmas. This condition is due to the support to create an accounting information system for BPJS management at the Tegal Buleud Health Center which has been implemented effectively and efficiently to create excellent service to patients, especially BPJS patients. The implementation of the BPJS management accounting information system at the Tegal Buleud Health Center can be said to be quite good, because every element in the system such as HR (Human Resources), forms/documents, work procedures, and financial records that have been implemented properly to facilitate the implementation of the system. With good accounting information, the company will establish effectiveness in performance and satisfactory results following management expectations.

Technology and information have experienced very rapid development, so to keep pace with progress and developments and from technology and information, we are required to keep up with existing developments. Not only we but even the government system must also balance these developments to achieve the effectiveness and efficiency of its services. Various ways must be done by government and private agencies so that a fast and precise management system can be achieved, one of which



is by implementing an accounting information system, especially in the management of BPJS for the convenience of getting services for the community and achieving the goals of the agency itself.

The Regional Public Service Agency (BLUD) of the Tegalbuleud Public Health Center, Sukabumi Regency always strives to maximize satisfaction, which is a comparison between performance and expectations felt by someone on a service or product, by creating a feeling of satisfaction with the services provided in the management of the puskesmas. It is also an effort to maintain the presence of patients, especially patients participating in BPJS so that satisfaction can be formed. And satisfaction is a tool used for further improvement of the management system, where satisfaction is a form of benchmark for the success of the puskesmas in providing excellent service.

### **CONCLUSION**

Based on the results of the research contained in the discussion chapter, it can be concluded that the final conclusions from the research on the Analysis of BPJS Management Accounting Information Systems at the Tegal Buleud Health Center, Sukabumi Regency, are as follows:

1. From the results of research that has been carried out that the accounting information system for BPJS management at the Tegal Buleud Health Center has been running quite well, this is indicated by:
  - a. An organizational structure that separates the functions, duties, responsibilities, and authorities of each.
  - b. Completeness of official documents and proof of transactions, and each document must be authorized from other related functions. Thus, there is a small possibility of misuse of these documents.
  - c. The accounting records used to support the BPJS patient health management system are in the form of the Puskesmas Management Information System (SIM-P) program and the National Health Insurance (JKN) program.
  - d. There is a verification section on BPJS management, namely from the billing, administration, and accounting sections.
2. The procedures used by the Tegal Buleud Health Center can be said to be quite effective because the parts involved such as patient reception, medical records, accounting, and finance have been carried out procedurally well by every component in the Tegalbuleud Health Center. Through standard procedures that have been implemented, it is clearly stated that all stages, aspects, and processes of managing management are based on actions, diseases, up to use and the parts involved.
3. While the effectiveness of the BPJS management accounting information system at the Tegal Buleud Health Center can be said to be effective because it has fulfilled the elements of the accounting information system, namely HR (Human Resources), forms/documents, work procedures, and financial records used.

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