

**BENEFITS OF ACCOUNTING INFORMATION SYSTEMS TO IMPROVE SERVICE QUALITY AT REGIONAL GENERAL HOSPITAL (RGH) dr. AGOESDJAM KETAPANG DISTRICT**

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**Abstract:** This study aims to analyze the benefits of accounting information systems in improving service quality at the regional general hospital (RGH) dr Agoesdjarm in Ketapang Regency. Accounting Information Systems in the current era serve as a source of information that presents financial reports on the company's performance over a period to both internal and external stakeholders. The research methodology employed in this study utilizes questionnaires, with primary data collected through the reception or responses of the respondents (sample). The survey was conducted by distributing questionnaires to 52 selected samples, chosen based on considerations that the samples adequately represent the characteristics of the entire population. The findings of this research indicate that the benefits of accounting information systems contribute to enhancing service quality at the regional general hospital (RGH) dr Agoesdjarm in Ketapang Regency. The accounting information system plays a role in improving the quality of services by facilitating the timely completion of hospital administration tasks for both inpatient and outpatient services. The accuracy and speed of service provision reduce patient waiting times. The system is responsive in providing fast services, offering clear procedures, and presenting information to inpatients and outpatients in an easily understandable manner. In summary, the study underscores the pivotal role of accounting information systems in elevating the quality of services at the regional general hospital. The system enhances the efficiency of hospital administration, resulting in more accurate and prompt services, thereby minimizing patient wait times. The responsiveness of the system in delivering services and providing clear information contributes to the overall improvement in service quality at the hospital.

**Keywords:** Information Systems, Service Quality, RGH dr Agoesdjarm Ketapang Regency

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## INTRODUCTION

The Accounting Information System in the current era is a source of information that presents financial reports on company performance in one period to internal and external company parties (Schmidt et al., 2019). The Accounting Information System has two main subsystems: the management and financial accounting systems (Khaliq et al., 2021). Management accounting information systems provide output for internal users, influencing managerial parties in decision-making. In contrast, financial information systems provide input for external users by using economic activities as inputs and processes that comply with specific rules (Novita et al., 2022).

Most companies in Indonesia use computers as an integral part of their information systems. Data management and reporting are more complex when information becomes critical, and functions vary (Kruse et al., 2018). We need the knowledge and skills to

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implement computer-based information systems so that the tasks in the company run effectively. Information systems are currently developing rapidly (Huy & Phuc, 2020). Its development is not only in the field of computers but also in the types of services provided. Hospitals also need information systems to help with daily activities such as making sales transactions, purchases, and so on. In addition, information systems can assist in making decisions on information obtained from these information systems (Kwartawati et al., 2022).

This allows hospitals to compete with other hospitals and has competitive advantages such as company performance, service, production, etc. One application of an information system that plays a vital role in operational activities is the Accounting Information System (Nguyen & Nguyen, 2020). Accounting Information Systems help collect, record, store, maintain, and process data in routine accounting transactions to produce accounting and financial information. The information generated is needed by management in making decisions, making internal and external reports, planning strategies to compete with other companies, and making internal controls. Without an accounting information system, it won't be easy to control the activities affecting the hospital's condition (Pham et al., 2020).

The hospital's primary function is as a health service facility and part of the referral chain. An ideal hospital is a place where people who are sick can seek and receive treatment, as well as provide clinical education to medical students, nurses, and all health workers (Taher, 2021). Hospital construction is regulated or influenced by State Laws, Ministry of Health regulations, regional regulations and other standards. Hospital services are essential for increasing outpatient and inpatient hospital visits (Kabakian-Khasholian et al., 2018). Because a sizable income at the hospital is income from outpatient and inpatient services, where inpatient services are health services for patients who are declared by doctors to be treated in hospitals so that these patients get optimal service until the patient recovers in hospitalisation (LeRouge et al., 2019). Outpatient and inpatient care have procedures related to inputting patient data; the documents used to carry out hospital activities require a data information management system that supports it, namely an accounting information system (Siregar & Andayani, 2023).

Errors often occur in entering and recording patient data in outpatient and inpatient procedural activities and service systems. By using an adequate information system, it is expected that incoming and outgoing data can be processed appropriately, especially in outpatient and inpatient activities at the hospital (Zhao et al., 2018). RGH dr. Agoesdjam Ketapang Regency is a government-owned hospital that is required to provide fast, precise and accurate services. RGH dr. Agoesdjam Ketapang Regency must improve its performance in delivering health services supported by an up-to-date, proper information system that can be used to evaluate hospital performance. Regarding the design, RGH dr. Agoesdjam Ketapang Regency does not yet have a Hospital SIM that guarantees transparency, accountability and integration in hospital financial management. Internal parties (Regional Apparatus Work Unit authorities) allegedly have not integrated the influencing factors, namely the lack of Regional Public Service Agency budget capability to implement integrated hospital SIMs, while external parties (outside Regional Apparatus Work Unit authorities), namely the lack of Regional Revenue and Expenditure Budget and Regional Revenue and Expenditure Budget subsidies to fulfil the implementation of integrated hospital SIMs.

The system assists management in providing accurate information so that sales can

be carried out correctly, and the system can increase credit sales on cash receipts and find out the company's progress. That the implementation of a sound accounting information system must pay attention to the application of the elements in it (Setiyawati & Doktoralina, 2019). The main focus of inventory related to the accounting information system is so that the transactions carried out by the company are sufficient to achieve the planned goals. Therefore, this study aims to create novelty with a focus on the implementation of Accounting Information Systems at Dr. Agoesdjam Ketapang District General Hospital, in order to have a positive impact on service quality.

## METHODS

This study use a questionnaire as a research methodology to gather preliminary data. The data utilised in this study is classified as primary data. Primary data is collected from sources with a particular objective in mind (Kerr et al., 2019). This study utilises preliminary data obtained from respondents' answers, which serve as a sample. The data for this study was collected by administering questionnaires to relevant managers, specifically 52 employees from 684 RGH dr Agoesdjam Ketapang Regency, who would serve as the sample population. Respondents will receive questionnaires containing closed-ended questions.

### Operasional Variabel

The variables of a study are the primary objects of investigation or scrutiny. Arikunto (2006) defines variables as entities or phenomena that are the focal point of investigation. Within the framework of this study, a solitary variable is employed, encompassing a compilation of symptoms that encompass diverse facets or circumstances. According to the idea proposed by Hadari Nawawi (1996), a single variable has the ability to exert control over a condition or problem without being explicitly linked to other variables.

Table 3.2 provides a comprehensive description of the variables and indicators utilised in this investigation. The table presents a visual representation of the specific factors or circumstances that are the main subject of investigation in this study, establishing a strong basis for the analysis and understanding of the forthcoming data.

**Table 1. Operasional Variabel**

Variables/Concepts	Dimension	Indicator	Scale
<b>Accounting Information System</b> DeLone and McLean (1992) The success of information systems is assumed to be the quality of the system, the quality of information individually and together, affects user satisfaction as well as its use.	System quality	Ease of using the system Ease of learning the system Convenience of using the system Data accuracy System accuracy	Interval
	Use	Time of use Ease of access Convenience in input	Interval
Bodnar and Hopwood (2010) Accounting information systems represent a collection of resources, such as people and equipment designed to transform financial and other data into information.	User satisfaction	Work satisfaction Timeliness Satisfaction with the information needed Comfort during use	Interval

Wilkinson (2000)

Accounting information system is the unification of a structure in an entity such as a business, a company that employs resources and other components to convert economic data into accounting information with the aim of satisfying the needs of users.

*Net Benefits*  
(Individual and organizational impact)

Easy task keeping and efficient

Slightly make a mistake

Time needed to make a decision

Identify the problem

Staff reduction

Increased revenue

Increase in profit

Service effectiveness

Interval

### Data Analysis Techniques

Data analysis techniques involve the systematic processing of data to extract meaningful information, making it easier to comprehend the properties of the data. These techniques are particularly valuable for addressing research-related problems and finding effective solutions. Data analysis can be defined as the process of transforming research data into meaningful information that can be utilised to derive conclusions. The analytical methodology employed in this study is descriptive analysis, which involves analysing data by providing a detailed description of the acquired data without aiming to draw generalizable conclusions.

### Population and Sample

#### Population

A population refers to a comprehensive collection of components, typically consisting of individuals, objects, transactions, or events, that we wish to examine or investigate (Rosenthal et al., 2020). The population for this study consisted of non-health employees at dr Agoesdjam Ketapang Regency, specifically included the main director, department heads, branch leaders, and staff members working at RGH dr Agoesdjam Ketapang Regency. The study encompassed a population of 684 individuals.

#### Sample

The sample is part (subset) of the population unit (Kelen et al., 2021). The research sample selection was carried out by purposive sampling, namely the technique of determining the sample with specific considerations. The sampling criteria are employees who use information systems at RGH dr Agoesdjam Ketapang Regency. Based on the characteristics of the sample selection above, it is obtained that the company will be used as the research sample. Presents the results of selecting the model using the purposive sampling method. From the election results, the number of pieces used in this study was 52 people. The number 52 was chosen with the consideration that the sample is already representative of the overall characteristics of the population.

The population in this study were non-health employees at dr Agoesdjam Kabupaten Ketapang, namely the principal director, branch heads and staff. The data in this study were obtained by distributing questionnaires directly to respondents who worked at dr Agoesdjam Ketapang Regency and were selected as the sample based on the criteria. Questionnaire distribution was carried out by now delivering questionnaires to the research samples' employees. The researcher made an appointment to take the questionnaire for one week after the questionnaire was handed over to the respondent or following the agreement between the respondent and the researcher.

**Table 2. Questionnaire Distribution Data**

Information	Frequency	Percentage
Questionnaires distributed	52	100%
Returned questionnaire	52	100%
Unreturned questionnaires	0	0

Source: Processed Primary Data (2023)

Table 2 shows that the return rate for the questionnaires was 100% or 52 questionnaires, meaning that almost all questionnaires were distributed back to the researchers. As many as 52 respondents can process questionnaires. This shows that the respondents in this study had sufficient understanding and seriousness to give their perceptions of the questionnaires filled out.

#### **Level of education**

The level of education is used to find out that the respondent has sufficient knowledge in filling out the questionnaire so that the respondent understands the intent of the contents of the questionnaire given and does not make mistakes in filling it out, and knows how to fill in the proper way—most of the staff at RGH dr. Agoesdjam Ketapang Regency has qualified education in carrying out the assigned tasks with a minimum of D3 graduates for medical personnel with majors following their field of work and high school equivalent for non-medical personnel.

#### **Years of service**

The service period was used to determine whether the respondent had passed the probationary period so that the questionnaires filled out were under those at the hospital; the respondent had also attended training held by the hospital, which made the respondent understand and provide the best answers in filling out the questionnaire. The longer he works, the more exercise he gets and the more experience he gets. Respondents are grouped based on years of service, as can be seen in the table below:

**Table 3. Characteristics of Respondents Based on Years of Service**

Years of service	Frequency	Per cent
< 5 tahun	9	17,3 %
6 – 10 tahun	15	28,8 %
11 – 15 tahun	11	21,2 %
> 15 tahun	17	32,7 %
<b>Total</b>	<b>52</b>	<b>100%</b>

Source: Processed Primary Data (2023)

Table 3 shows that respondents grouped based on years of service < 5 years were nine people or 17.3%, 6-10 years of service were 15 people or 28.8%, 11 people or 21 years of service, 11-15 years, 2% and >15 years consisting of 17 people or 32.7%. Based on this information, it can be seen that most of the respondents in this study have worked for >15 years. With a predominance of > 15 years of service, it can be seen that respondents have contributed long enough to the hospital so that they can give the best answers to the questionnaires presented.

## **RESULTS AND DISCUSSION**

### **Accounting information system**

The success of the Accounting Information System at RGH dr Agoesdjam Ketapang Regency can be seen in more detail by evaluating the instrument for each indicator. This

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assessment's benefit is finding out which aspects are already running well and which still need further improvement and development. The review of each instrument for each of these indicators will be described one by one as follows.

### **System Quality**

The tabulation results (Table 3) show an average for the dimensions of system quality of 400.6. This value is in a very high-quality classification, which indicates the quality of the accounting information system at dr Agoesdjam Ketapang Regency is of high quality, meaning that the method used in the hospital can meet the needs of employees and patients. For more details, it can be seen in Table 5, which shows the quality of information generated by the accounting information system at RGH dr Agoesdjam Ketapang Regency.

**Table 4. Description of Respondents' Responses to the Dimensions of System Quality**

No	Indicator	Total Score	%
1	Ease of using the AIS	400	85,67%
2	The level of ease of learning the AIS	394	84,61%
3	The comfort level of using AIS	396	84,63%
4	The level of data accuracy in the AIS	405	87,40%
5	System accuracy level in AIS	401	85,69%
<b>Average Score</b>		<b>400,6</b>	<b>Very high quality</b>

Source: Processed data results from the questionnaire (2023)

The results of categorising the respondent's score in table 4 above indicate the ease of use of the accounting information system provided at RGH dr Agoesdjam Ketapang Regency is in the very quality category with a score of 401 with a percentage of 85.68%. This means that employees do not need a lot of energy or thought in working on the accounting information system in RGH dr Agoesdjam Ketapang Regency, so it is not difficult to use in the input and output process for patient entry and exit transaction data. Regarding the ease of learning accounting information systems, it is at a score of 396 with a percentage of 84.61%, meaning that employees can quickly learn and understand accounting information systems at RGH dr Agoesdjam Ketapang Regency because there are no difficulties in opening applications, using applications and closing applications. Likewise, the ease of use of accounting information systems is at a score of 396 with a percentage of 84.61%, meaning that work is as expected and employees enjoy every process.

Furthermore, regarding the accuracy of the data in the accounting information system, it is at a score of 409 with a percentage of 87.39% which has the highest rate of other indicators, meaning that the accounting information system at RGH dr Agoesdjam Ketapang Regency has provided accuracy. Data information is, in reality, reliable and accurate, and there is no manipulation of data and transactions are correctly recorded under hospital policy. Then the system's accuracy in the accounting information system is at a score of 401 with a percentage of 85.68%, meaning that the system used can run according to the specified standards to produce good information in decision making and safe from all disturbances.

This is in line with previous research put forward by DeLone and McLean that the quality of the system influences the success of an accounting information system, good information quality will affect the use, and user satisfaction has an impact on individuals and organisations because the Accounting Information System is useful for collecting, recording, storing, maintaining, and processing data in the process of routine accounting

transactions to produce accounting and financial information. If there is no accounting information system, it won't be easy to control the activities that occur so that they affect the condition of the hospital (Setyowati et al., 2021).

### Use

The tabulation results (Table 5) show an average score for dimensions 392.3. This score is in a perfect classification, indicating that accounting information system users at RGH dr Agoesdjam Kabupaten Ketapang already meet the user's needs. For more details, it can be seen in Table 4, which shows the use of accounting information systems in RGH dr Agoesdjam Ketapang Regency.

**Table 5. Description of Respondents' Responses to the Use Dimension**

No	Indicator	Total Score	%
1	Duration of use of AIS	394	84,18%
2	AIS is easily accessible to	392	83,76%
3	Users' Ease of AIS	391	83,54%
<b>Average Score</b>		<b>392,3</b>	<b>Average Score</b>

Source: Processed data results from the questionnaire (2023)

The results of the respondent's score categorisation in Table 4 above show the duration for using the accounting information system at RGH dr Agoesdjam Ketapang Regency is at a score of 394 with a percentage of 84.18%. This means that the duration of time for accounting information system users at RGH dr Agoesdjam Ketapang Regency is fast, so that data input and output are carried out according to the planned time. Furthermore, the ease of accessing the accounting information system at RGH dr Agoesdjam Ketapang Regency has a score of 392 with a percentage of 83.76%, meaning that it is easy to access the accounting information system at RGH dr Agoesdjam Ketapang Regency makes it very easy for users. To access, such as searching for last year's data which is easy to access by simply opening the previous year's storage folder and making it easy to find input and output transaction files so it doesn't take long to find the data you are looking for. Then the ease of the input process on the accounting information system is at a score of 391 with a percentage of 83.54%, meaning that the accounting information system at RGH dr Agoesdjam Ketapang Regency greatly facilitates users in carrying out the input process and reduces the occurrence of errors in entering patient data.

This is in line with previous research put forward by DeLone and McLean that the quality of the system influences the success of an accounting information system, good information quality will affect the use, and user satisfaction has an impact on individuals and organisations. The accounting information system is a collection of subsystems that are most related to each other and work together in harmony to process financial data into financial information needed by management in making decisions in the financial sector (Kawatu, 2022).

### User Satisfaction

The tabulation results (Table 6) show an average score for the dimension of user satisfaction of 392.3, with a very satisfied classification indicating user satisfaction with the accounting information system at RGH. dr Agoesdjam Ketapang Regency is confident with using the system. For more detail, see Table 9, which shows users' satisfaction with the accounting information system at RGH dr Agoesdjam Ketapang Regency.

**Table 6. Description of Respondents' Responses to User Satisfaction Dimensions**

No	Indicator	Total Score	%
1	Increase user satisfaction	404	86,32%
2	Generate timely information	402	85,89%
3	The level of satisfaction with the resulting information	406	86,75%
4	Comfort level during use	405	86,53%
<b>Average Score</b>		<b>404,2</b>	<b>Very satisfied</b>

Source: Processed data results from the questionnaire (2023)

The results of categorising respondents' scores in Table 6 above show an increase in satisfied user satisfaction with a score of 404 and a percentage of 86.32%. This means that employees meet the needs of the hospital to produce a sense of comfort and pleasure because the work delegated has been fulfilled. Furthermore, it makes timely information, namely at a score of 402 with a percentage of 85.89%, meaning that the information presented must be timely so that patients do not have to wait long for the required information regarding doctor's schedules, hospitalisation, Drug administration and information about transactions to be carried out. Paid. If information appears late, it will create a long patient queue. Then the satisfaction level of the resulting data is at a score of 406 with a percentage of 86.75%. This means that the accounting information system at RGH, dr Agoesdjam Ketapang Regency provides information that can be understood and understood according to the needs of hospitals and patients. Likewise, regarding the comfort level while using the accounting information system at RGH, dr. Agoesdjam Ketapang Regency, namely at a score of 405 with a percentage of 86.53%. This means that users feel comfortable, safe, and calm, and there is no burden on their minds while using the accounting information system, so they enjoy every process without the slightest complaint.

### Net Benefits

#### Individual Impact

The tabulation results (Table 7) show an average Individual Impact dimension of 403 scores. This value is in the perfect classification, indicating that the individual impact on the use of accounting information systems is good. For more details, table 7 shows the personal impact of the accounting information system at RGH dr Agoesdjam Ketapang Regency.

**Table 7. Description of Respondents' Responses for Individual Impact Dimensions**

No	Indicator	Total Score	%
1	Doing tasks easier and more efficiently	406	86,75%
2	Degree of correctness (few errors)	407	86,96%
3	Time to make a decision	401	85,68%
4	Problem identification rate	398	85,04%
<b>Average Score</b>		<b>403</b>	<b>Very good</b>

Source: Processed data results from the questionnaire (2023)

The results of categorising respondents' scores in Table 7 above show that the ease and efficiency of doing tasks are good, with a score of 406 and a percentage of 86.75%. This means that the accounting information system at RGH, dr Agoesdjam Ketapang Regency, does not waste time doing its work to produce precise and accurate information. Furthermore, the level of truth with a score of 407 with a percentage of 86.96% means that the accounting information system at RGH dr Agoesdjam Ketapang Regency has the status of reality as expected, and the data produced can be accounted for. Then the time



in making good decisions with a score of 401 and a percentage of 85.68%. This means that the accounting information system at RGH, dr Agoesdjam Ketapang Regency is quick to make decisions without considering costs beforehand. The information produced can produce the correct information for the hospital, likewise with the level of problem identification with a score of 398 and a percentage of 85.04%. This means that the accounting information system at RGH, dr Agoesdjam Ketapang Regency, can handle problems well and get quick solutions without taking a long time.

For an accounting information system to be sound, it must have relevant characteristics (add knowledge or value to decision makers), reliable (error free), complete (do not omit essential data), timely (presented at the right time), easily comprehensible (shown in an easy-to-understand format) and verifiable (allowing two competent people to produce the same information independently) (Hertati et al., 2020).

### **Organisational Impact**

The tabulation results (Table 8) show an average score for the Organizational Impact dimension 397. This value is in the perfect classification, indicating that the organisation's impact in using accounting information systems is good. For more details, table 9 shows the organisational implications of the accounting information system at RGH dr Agoesdjam Ketapang Regency.

**Table 8. Description of Respondents' Responses to Organisational Impact Dimensions**

No	Indicator	Total Score	%
1	Staff reduction rate	392	83,76%
2	Increased revenue	395	84,40%
3	Profit increase	402	85,89%
4	Service effectiveness level	399	85,25%
<b>Average Score</b>		<b>397</b>	<b>Very good</b>

Source: Results of data processing from the questionnaire (2023)

The results of the categorisation of the respondent's scores in Table 8 above show the level of staff reduction is at a score of 392 with a percentage of 83.76%. This means that a sound accounting information system makes work fast and easy so that it can be done or done with only a few employees. Furthermore, the increase in income has been good, with a score of 395 and a percentage of 84.40%, meaning that the accounting information system at dr Agoesdjam Ketapang Regency can improve hospital performance by accelerating all input and output processes which will ultimately increase hospital revenue. Company revenue. Then the increase in profit has also been good, with a score of 403 and a percentage of 85.89%, meaning that the accounting information system at dr Agoesdjam Ketapang Regency can provide good service and attractive promotional programs so that customers become interested in visiting and seeking treatment at the hospital which in turn increases profits.

Likewise, the level of service effectiveness is already good, with a score of 399 and a percentage of 85.25%, meaning that the accounting information system in RGH dr Agoesdjam Ketapang district achieved the predetermined success by establishing a hospital. Websites on the internet, Facebook and email so that patients can complain about the merits of hospital services. Accounting information systems can provide benefits and uses for an organisation, improving products/services by enhancing the quality and increasing the company's competitive advantage.

Based on these results, the accounting information system has been implemented effectively and efficiently in dr Agoesdjam Ketapang Regency, meaning that the service feels comfortable, the work is done correctly and in fast time in providing action without thinking about up-front costs, accurate in providing information about the doctor's schedule, the required expenses, room for hospitalisation, timely Drug administration, backing up files or backups of patient data if the patient returns to be treated it does not take long to find out beforehand the patient's illness and complaints can be responded to/listened to by officers via the website, email, WhatsApp, telephone or delivered directly to the hospital. So that it gives the impression of satisfaction to patients because they don't have to wait long to get information and action.

### **The Role of Accounting Information Systems in Improving Service Quality**

Accounting information systems have played a role in improving service quality; this can be seen in Table 9 description of the respondents' responses, totalling 52 people. The tabulation results (Table 9) show an average service quality score of 405.6. This value is in a perfect classification, indicating that accounting information systems have improved service quality.

**Table 9. Description of Respondents' Responses to Service Quality**

No	Indicator	Total Score	%
1	Consistent performance and reliable properties	402	85,89%
2	Willingness and readiness	401	85,68%
3	mastery of skills	403	86,11%
4	Ease of contact and contact	408	87,17%
5	Politeness, respect and friendliness	415	88,67%
6	Officers can deal with patient complaints	410	87,60%
7	Patient administrative billing accuracy	403	86,11%
8	Free from danger, risk and doubt	405	86,53%
9	AIS is available in full	406	86,75%
10	Comfort	403	86,11%
<b>Average Score</b>		<b>405,6</b>	<b>Very good</b>

Source: Results of data processing from the questionnaire (2023)

The results of categorising respondents' scores in Table 9 above show consistent and reliable performance indicators in the excellent category, with a score of 402 and a percentage of 85.89%. It means dr Agoesdjam Ketapang Regency has built patient trust with good service and carried out its duties properly, regarding willingness and readiness to score 401 with a percentage of 85.68%. This means being able to handle problems by providing a place to submit complaints through a website that has been created so that readiness to provide solutions related to services can be quickly followed up. Likewise, the mastery of skills in serving officers is at a score of 403 with a percentage of 86.11%. This means that the satisfaction of knowledge of the skills of officers in serving is excellent. This can be seen from the speed of the cash receipt transaction process when the patient leaves the hospital so that the queue will take the detailed total cost form quickly, and mastery in recording the amount of Drug the patient uses is also correct without any errors.

Furthermore, AIS is supported by a good communication network with a score of 408, with a percentage of 87.17%. This means that an adequate and appropriate communication network supports the accounting information system available in the hospital. Communication networks such as telephones and nurse calls. For politeness, respect and friendliness, with a score of 415 with a percentage of 88.67%. This means that services at the hospital are fast and responsive to patients because the accounting

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information system accelerates the work done by nurses in recording transaction costs so that queues are not too long and long. Then regarding the officers being able to handle patient complaints with a score of 410 and a percentage of 87.60%, it can be interpreted that the hospital has knowledgeable staff in the information technology department to handle a wide variety of patients. Complaints quickly and precisely in providing solutions to criticisms and good patient advice.

Furthermore, regarding the accuracy of patient administration bills, it has a score of 403 with a percentage of 86.11%. This means the accuracy of the accounting information system on patient administration bills at RGH dr Agoesdjam Ketapang Regency is accurate under the rates that have been applied at the hospital and under those given to patients during treatment. Then regarding freedom from danger, risk and doubt at a score of 405 with a percentage of 86.53%, it means that the security system of the accounting information system in the hospital is perfect so that the confidentiality of patient data cannot be leaked or known. By others and have no doubts about costs and Drugs. Regarding the fully available AIS, it has a score of 406 with a percentage of 86.75%, meaning that the accounting information system in the hospital is entirely public, such as hardware in the form of a complete computer set and internet network so that the service is fast and responsive. Likewise, regarding convenience without constraints, it has a score of 403 with a percentage of 86.11%, meaning that the accounting information system can be operated comfortably during working hours without restrictions so that it does not make officers tired in providing services because of the convenience obtained with the help of accounting information systems.

Based on these results, it can be concluded that accounting information systems has played a role in improving service quality; this can be seen from the effects of respondents' responses in answering questions. The previous explanation shows ten dimensions regarding service quality related to accounting information systems. This means that an accounting information system improves the quality of services, such as speed in completing hospital administrative work, both inpatient and outpatient, so that services increase because services are more accurate and faster so patients don't wait long or create long queues. Come. Obtaining hospital administration fees only takes a short time. Respondents provided prompt service and delivered clear, easy-to-understand procedures or patient information for inpatient and outpatient care. Obtain patient feedback on the services offered, which can be submitted through the hospital website. And integration, with a manual system, patient data must be entered in each unit, but with the system, it is enough to enter it only once at the registration section (Hertati et al., 2020).

With an accounting information system, hospitals can carry out operations and process information more effectively and efficiently because there are controls that control the process so that the results can be under company goals. In addition, accounting information systems can be accounted for when making decisions regarding company finances or used by parties outside the company, such as suppliers, investors and patients who have direct contact with hospitals. You can imagine if a company's accounting information system is not running well, for example, because a component in the accounting information system is not working optimally; of course, this will cause the system to run hampered, which results in the company's business activities not running smoothly, the information produced is inaccurate. And the objectives of the company's business activities are challenging to achieve (Kawatu & Kewo, 2021).

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Hospitals need to increase income from health services that come from medical and non-medical services and matters related to health services. This is because if patients feel comfortable and satisfied with these health services, this can be a source of incorrect or indirect (Janaputra et al., 2021). Therefore, hospital managers must maintain and increase patient visits by displaying and providing quality health services with an accounting information system. By using an adequate information system, it is expected that incoming and outgoing data can be appropriately processed, especially in hospital activities (Khalid & Kot, 2021).

The accounting information system for public services RGH dr. Agoesdjam Kabupaten Ketapang is adequate and plays an effective and efficient role in increasing internal control over income; the payroll accounting information system that is applied already has a good and effective method so that it can improve managerial performance. With the existence of a computerised accounting information system, it can save the time needed to make various kinds of reports quickly and precisely. The data information presented becomes more accurate, and the level of accuracy is higher so that the possibility of errors is minimal and data corrections can be made at any time and can be done quickly and easily. An error be rapidly found and immediately corrected on the spot (Kruse et al., 2018). Accounting information systems can present clear information. Making decisions is correct, and the essential thing in the role of accounting information systems is that work can be completed quickly and precisely. The success of implementing an accounting information system as measured by four dimensions, namely system quality, use, user satisfaction and individual and organisational impact on hospitals in West Java, is pretty good. This proves that hospitals must pay attention to system quality, system use, user satisfaction, and system impact to implement accounting information systems successfully (Kwartawati et al., 2022).

Furthermore, regarding the accuracy of patient administration bills, it has a score of 403 with a percentage of 86.11%. This means that the level of accuracy of the accounting information system on patient administration bills at RGH dr. Agoesdjam Ketapang Regency is accurate, in accordance with the rates that have been applied at the hospital and in accordance with those given to patients during treatment. Then regarding freedom from danger, risk and doubt at a score of 405 with a percentage of 86.53%, it means that the security system of the accounting information system in the hospital is very good so that the confidentiality of patient data cannot be leaked or known. by others and have no doubts about costs and drugs. Regarding the fully available AIS, it has a score of 406 with a percentage of 86.75%, meaning that the accounting information system in the hospital is completely available, such as hardware in the form of a complete computer set and internet network so that the service is fast and responsive. Likewise regarding convenience without constraints, it has a score of 403 with a percentage of 86.11% meaning that the accounting information system can be operated comfortably during working hours without constraints so that it does not make officers tired in providing services because of the convenience obtained with the help of accounting information systems (Pham et al., 2020).

Based on these results, it can be concluded that accounting information systems has played a role in improving service quality; this can be seen from the respondents' responses. The previous explanation shows ten dimensions regarding service quality related to accounting information systems. This means that an accounting information system improves the quality of services, such as speed in completing hospital administrative work, both inpatient and outpatient, so that services increase because

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services are more accurate and faster so patients don't wait long or create long queues. Come. Obtaining hospital administration fees only takes a short time (Taher, 2021). Respond provides prompt service and delivery of clear, easy-to-understand procedures or patient information for inpatient and outpatient care. Obtain patient feedback on the services offered, which can be submitted through the hospital website. And integration, with a manual system, patient data must be entered in each unit, but with the system, it is enough to enter it only once at the registration section (LeRouge et al., 2019).

With an accounting information system, hospitals can carry out operations and process information more effectively and efficiently because there are controls that control the process so that the results can follow company goals. In addition, accounting information systems can be accounted for when making decisions regarding company finances or used by parties outside the company, such as suppliers, investors and patients who have direct contact with hospitals. You can imagine if a company's accounting information system is not running well, for example, because a component in the accounting information system is not working optimally; of course, this will cause the system to run hampered, which results in the company's business activities not running smoothly, the information produced is inaccurate. And the objectives of the company's business activities are challenging to achieve (Zhao et al., 2018).

Hospitals need to increase revenue from health services that come from medical and non-medical services, as well as matters related to health services, and this is because with these health services, if the patient feels comfortable and satisfied, then this can be a source of income either directly or indirectly. Therefore, hospital managers must maintain and increase patient visits by displaying and providing quality health services with an accounting information system. By using an adequate information system, it is expected that incoming and outgoing data can be appropriately processed, especially in hospital activities (Setiyawati & Doktoralina, 2019).

## **CONCLUSION**

This study demonstrates that the Accounting Information System implemented by RGH Dr. Agoesdjam Kabupaten Ketapang has effectively improved the quality of service. Studies have shown that the accounting information system enhances service quality by expediting the timely completion of hospital administration tasks for both inpatient and outpatient services. Patients have improved outcomes due to reduced waiting periods and enhanced service accuracy, resulting in a more efficient and satisfactory healthcare experience. The system installation has several effects, including increased responsiveness in delivering fast services, implementation of transparent procedures, and provision of easily understandable information for both inpatients and outpatients. The poll also indicates that the hospital effectively obtains patient feedback regarding the services rendered and efficiently implements services, hence promoting a hospitable atmosphere. The hospital's services exhibit positive attributes such as timely responsiveness to medical procedures without excessive regard for costs, precise dissemination of information on doctor schedules, essential expenditures, inpatient accommodations, medication distribution, and patient data backup. However, it is crucial to consider the constraints of this study. Firstly, it may be challenging to generalize the findings from the local environment of RGH Dr. Agoesdjam Kabupaten Ketapang to other locations. Furthermore, due to the study's limited duration, any recent developments or

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modifications at the facility may not be accurately reflected. To ensure the genuineness and reliability of the findings, additional details regarding the research methodology are necessary. It is recommended to enhance the development of the Accounting Information System to align with the evolving requirements of the institution. It is advisable to engage all pertinent stakeholders in the development and evaluation of the system, including patients, administrative personnel, and healthcare experts. Prioritizing staff training on the utilization of the accounting information system and enhancing patient data protection are imperative. This discovery has highly advantageous consequences. The introduction of the accounting information system has enhanced the effectiveness and efficiency of hospital services, hence improving the hospital's reputation among the general public.

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