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### Increasing The Performance of Public Health Centers: Does Accountability Role as Moderating?

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#### ABSTRACT

*By assessing the effectiveness of human resources and internal control as independent variables and accountability as moderating variables, this study attempts to investigate the elements that affect the performance of public health institutions. The population in this study were all public health centers in the city of Pekanbaru; as many as 20 health centers were used as samples in this study. The research method was carried out with a survey conducted in February-March 2021. There were 120 respondents in this survey, including the Head of the Public health Center, the Head of Administration, the Treasurer of Expenses, the Treasurer of Receipts, the Personnel Division, and the Service Sector. The results of numerous analyses show that accountability enhances the public health center's effectiveness and has a favorable influence on the standard of internal control and human resources. This study has consequences for public sector organizations in terms of performance evaluation and motivational content by raising the standard of internal control, accountability, and human resources*

#### INTRODUCTION

To improve public health in its area of operation to the best possible level, the Public Health Center prioritizes preventative and promotional actions while organizing public and first-level individual health initiatives. Public health centers are on the front line of public health in urban and rural areas. To optimize services to the community, the public health center, as the spearhead of the health department, must provide good services so that every community feels satisfied. To support services to the community, good organizational performance is needed.

Pekanbaru City is one of the cities that pays attention to better health center services. A total of 21 Public health center's in Pekanbaru City, 20 of which have status as local public service agency (BLUD) organizations. The change of status to become a BLUD organization aims to increase effectiveness and efficiency and improve services to the community by not prioritizing seeking profit.

Although the public health centers in Pekanbaru City have the status of a BLUD, the performance of services, especially public visits to the public health center's in the last five years, has decreased. This can be seen in 2014 patient visits of 572,617 patients experienced a rapid decline to 92,270 patients in 2018. Minimum Service Levels As few as two activities met the target of 100%, as

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many as six activities came near to it or exceeded it by more than 90%, and as many as four activities fell well short of the goal of 67%. Moreover, the community satisfaction index, which should be at least 78.69% of the objective 82%, is still below the target. (LKPD Pekanbaru City Health Office, 2018).

The non-optimal performance of public health center's services in Pekanbaru City is an interesting problem to study because the purpose of establishing an effective and efficient BLUD public health center has not been fully implemented by the Pekanbaru City BLUD public health centers.

The effectiveness of the public health center is impacted by a number of variables, one of which is the caliber of its human resources. The primary pillars and forces propelling the organization forward in pursuit of its goals, missions, and vision are its human resources (Martoyo, 2018). Human resources are people who are prepared, willing, and capable of helping the organization achieve its objectives. They include education, experience, and training. Because good human resources will demonstrate good resource capacity, human resources must be good. Research on the quality of human resources on organizational performance has been done before by Eka et al (2017) and Sandria et al (2020) which demonstrates how public sector organizations' performance is impacted by the quality of their human resources. However, a contrast to research Fahdi et al. (2015) shows that the quality of human resources does not affect the performance of university.

Internal control is the following aspect, which is equally crucial. Internal control system, according to Bastian (2006) includes all aspects of an organization's design, operations, and metrics that work together to preserve financial viability, ensure the accuracy and dependability of accounting information, boost productivity, and uphold ethical standards. Additionally, internal control promotes the effectiveness of the organization's operational activities by ensuring that the activities carried out by the organization comply with applicable regulations.

Research result (Yudasena & Putri 2019; Wiguna, 2016; Desmiyawati & Witaliza, 2012) demonstrates how internal control impacts how well public sector organizations perform. However, in contrast to research Kawedar. et al (2019) find that organizations in the public sector function financially regardless of internal control. If internal control is insufficient, the organization's internal performance won't increase no matter how high the rate of human resources or how reasonable the quality of those resources.

Previous research's inconsistent findings indicate that it is influenced by other factors. According to study authors, accountability may operate as a moderator for the relationship between public health center performance and the effectiveness of internal controls. This study was carried out in health facilities that have utilized financial management as a local public service organization. Accountability is needed to improve organizational performance. The periodic responsibilities performed can show whether or not the organization's mission was successfully implemented (Mardiasmo, 2006). According to Juniar & Hermanto (2020), accountability is anticipated to enhance the quality and effectiveness of government organizations and make them more focused on the public interest. This is because the public gives carrying out public organization activities fantastic attention.

Most previously conducted research on organizational effectiveness in the public sector was done by local governments. (e.g. Jatmiko, 2020; Damayanti & Hermanto, 2018; Novianti, 2015). Few people still assess how Public Service Agency organizations perform, especially health organizations. This research was conducted at a health organization, the Public health Center in Pekanbaru City.

The public health center's transformation into a public service organization is in line with reforms in the public sector brought about by the appointment of a new general manager. Therefore, this study aims to analyze the effect of the quality of human resources and internal control on the performance of public health center's moderated by accountability. This research is hoped that it can contribute to improving the organization's performance

## **MATERIAL AND METHOD**

This study employs a quantitative methodology and includes 20 Public Health Centers in Pekanbaru City as its population. Local public service organization (BLUD) has chosen the public health center. A census is a sampling strategy that takes a representative sample of the entire population. The BLUD Public health Center's Head of Public Health Center, Head of Administration, Receipt Treasurer, Expenditure Treasurer, Personnel Division, and Service Sector were among the 120 respondents who participated in this study.

The survey method was used as the data collection strategy in this study. The survey method is by distributing questionnaires to respondents through written statements. Each respondent received a questionnaire with a payback period of 3 (three) weeks from when the questionnaire was received.

Likert scale research tools range from 1 to 5. Strongly disagree, disagree, unsure, agree, and strongly agree are the five possible responses. Performance of health center used indicators productivity, Service Quality, and Responsiveness are the indicators used to measure performance (Mahsun 2006:25),

The human resource quality instrument was adopted from Fahdi et al (2015) those using indicators level of responsibility (clear job description), competence: education level, training received, and capacity for carrying out tasks. Internal Control used indicators: Control Activities, Information and Communication, Monitoring Activities, Risk Assessment, and the Control Environment. Indicators of Accountability by Mardiasmo (2018) are Accountability Report, Budget Clarity, Achievement of vision and mission.

For testing hypotheses one and two, multiple regression analyses were used, and hypotheses three and four were tested using moderated regression analysis (MRA). According to (Ghozali, 2018), Based on the moderating variable's classification, it can be seen how to locate and analyse it in greater detail. The formula is as follows.

$$Y = a + b_1X_1 + b_2X_2$$

MRA 1

$$Y = a + b_1X_1 + b_2Z$$

$$Y = a + b_1X_1 + b_2Z + b_3X_1 * Z$$

MRA2

$$Y = a + b_1X_2 + b_2Z$$

$$Y = a + b_1X_2 + b_2Z + b_3X_2 * Z$$

## RESULT AND DISCUSSION

There were up to 120 copies of the questionnaires issued, albeit not all of them could be handed in. The return rate for the questionnaires, at 88%, was however rather high. Ten questionnaires did not produce the equivalent of 12%. Therefore, 110 copies of the questionnaire can be processed. Table 1 below provides information on the distribution and return of the respondent's questionnaire.

**Table 1. Distribution and Return of Respondents' Questionnaires**

No	Questionnaire	Amount	Percentage
1	Distributed Questionnaire	120	100.00%
2	Questionnaire not returned	10	12%
3	The questionnaire that cannot be processed	0	0.00%
	Number of questionnaires that can be used	110	88.00%

The minimum, maximum, mean, and standard deviation values of each research variable are the descriptive research variables. Explanatory variables in this study can be seen in the table 2.

**Table 2. Descriptive Statistics**

	N	Minimum	Maximum	mean	Std. Deviation
Public Health Center Performance	110	23	30	26.09	2,572
Quality of Human Resources	110	24	60	44.28	6,926
Internal control	110	26	50	40.95	4,505
Accountability	110	26	40	33.31	3,159
Valid N (listwise)	110				

The number of observations from this investigation is 110, as shown in Table 2. When the mean is greater than the standard deviation, there are no significant variations from the mean in the data.

The gender, education level, and tenure of the respondents are described in the demographic description of this study's respondents using the frequency and percentage table shown in table 3:

**Table 3. Demographics of Respondents**

Information	Frequency	Presentation
Sex:		
a. Man	7	6.36%
b. Woman	103	93.64%
<b>Amount</b>	<b>110</b>	<b>100%</b>
Education:		
a. high school	3	2.73%
b. D3	40	36.36%
c. S1	56	50.91%
d. S2	11	10%
<b>Amount</b>	<b>110</b>	<b>100%</b>
Age:		
a. 21-30 Years	7	6.36%
b. 31-40 Years	49	44.55%
c. 41-50 Years	45	40.91%
d. >50 Years	9	8.18%
<b>Amount</b>	<b>110</b>	<b>100%</b>
Length of work:		
a. 1-5 years	17	15.45%
b. 6-10 years	18	16.36%
c. >10 years	75	68.18%
<b>Amount</b>	<b>110</b>	<b>100%</b>

Tests for validity and reliability can assess the caliber of the data produced by research tools. To ascertain the accuracy of the data gathered by the gadget, each of these tests was conducted. Validity and reliability tests were used to evaluate the quality of the data.

**Table 4. Reliability and Validity Test Results**

Variable	Cronbach's Alpha. value	Critical Value	explanation	Pearson Correlation	r Table	Explanation
Health Center Performance (Y)	0.735	0.6	Reliable	0.559-0.741	0.187	Valid
Quality of Human Resources (X1)	0.906	0.6	Reliable	0.403-0.862	0.187	Valid
Internal Control (X2)	0.814	0.6	Reliable	0.239-0.812	0.187	Valid
Accountability (Z)	0.940	0.6	Reliable	0.208-0.739	0.187	Valid

According to table 4 above, each statement item passed the validity test's 0.187 cutoff point, and the reliability test findings had a Cronbach Alpha coefficient value more than 0.60. This study demonstrates that all variables are dependable and valid (Ghozali, 2018)

The results of multiple regression analysis can be seen in the following table 5.

**Table 5. Results of Multiple Linear Regression Analysis**

Model	Coefficients		Standardized Coefficients	T	Sig.
	Unstandardized Coefficients				
	B	Std. Error	Beta		
(Constant)	10,161	1,647		6,169	,000
HR Quality	,072	0.035	,193	2.041	,044
Internal control	,312	0.054	,546	5,784	,000

a. Dependent Variable: PERFORMANCE

Using the findings from multiple linear regression analysis Each hypothesis test in Table 5's Multiple Regression Analysis can be explained by the following

### **The Influence of the Quality of Human Resources on the Performance of the Health Center**

Table 5 reveals that the P-value is  $0.044 < 0.05$ . The first hypothesis was tested, and the results showed that  $H_a$  is accepted. As a result, Pekanbaru City's Health Center's performance is influenced by the quality of its human resources. The findings indicated that the public health center performed better the greater the quality of its human resources.

This research is in line with the statement Martoyo (2018) that human resources are the main supporting pillars and drive the organization's wheels. Human resources are an essential organizational foundation for advancing the organization. As a result, the organization must manage the quality of its resources in order to achieve its objectives.

The results of this study also support the statement Mahmudi (2007) that if in an organization every individual works well, excels, has high spirits, and gives their best contribution to the organization as a whole, it will be good. The public health centers' existence as a health service institution that can be relied upon to act in the public interest and properly discharge its obligations is explained by stewardship theory. To carry out the responsibility for the BLUD public health centers, the stewards (managers) must have all capabilities to produce quality performance. Meanwhile, the new public management theory explains that the public service unit aims to maximize satisfaction, flexibility, and development. Pekanbaru City BLUD Public Health Center has implemented an organizational breakdown by dividing smaller units according to their services. As a result of the division of these units, the Pekanbaru City BLUD Public Health Center will improve and be better able to serve the community.. If the quality of human resources is good, it will improve the performance of the Pekanbaru City BLUD Health Center.

The findings of this research confirm previous studies by Sandria et al (2020) that claimed that the effectiveness of the Regional Public Service Agency's financial management is influenced by the human resources' competence. Talented human resources can increase the effectiveness of financial management, where in achieving the significance of financial management, competent human resources are needed.

### **The Effect of Internal Control on Health Center Performance**

P-value  $0.000 < 0.05$  is evident from table 5 above. Consequently,  $H_a$  is confirmed by the outcomes of verifying the first hypothesis. As a result, Pekanbaru City's public health center's performance is impacted by internal control..

The findings of this study suggest that internal control has a beneficial impact on organizational performance, which means that the Public Health Center will perform better the more effectively internal control is implemented. It supports Government Regulation No. 60 of 2008, which explains that Internal Control System is a necessary process for actions and activities carried out continuously by the leadership and all employees to provide adequate confidence in the achievement of organizational goals through effective and efficient movements, dependability of financial reporting, protection of state assets, and compliance with regulations legislation.

This study also bolsters the stewardship idea, which is based on the philosophical presumptions that people are inherently trustworthy, capable of acting responsibly, honest with others, and have integrity (Van Slyke, 2006). (Rusnindita et al., 2017). In the stewardship theory, the managing officer of the BLUD public health center as a steward (manager) is seen as a party who can act as well as possible for the public interest and stakeholders (interested parties) by carrying out their duties and functions appropriately. Implementing the internal control system at the public health center's BLUD will increase

quality. Internal control significantly influences the organizational performance of the BLUD Health Center because continuous control over activities under the supervision of the leadership (internal) will create good, effective, and efficient organizational goals and have the potential to direct an agency to achieve organizational goals. Optimal performance of the controls carried out,

Research backs up research done by Yudasena & Putri (2019) proves that internal control has a positive effect on the performance of Regional Apparatus Organizations in the Karangasem Regency, i.e., better organizational performance is correlated with better governance..

### **Moderation of Accountability to the Quality of Human Resources with the Performance**

According to Table 6's Moderated Regression Analysis (MRA) test outcomes

**Table 6. Test Results for Moderating 1**

Independent Variable	Before Moderation				Regression Coefficient	Information
	t-count	t-table	P-value	0.05		
HR Quality	3.397	1.982	0.001	0.05	Positive	Take effect
Accountability	4.230	1.982	0.000	0.05	Positive	Take effect
After Moderation Quality of HR is moderated Accountability	2.142	1.982	0.014	0.05	Positive	Take effect

According to table 6 above, which indicates a p-value of  $0.014 < 0.05$ , the results of the third hypothesis reveal that there is a moderating effect between the performance of the Public Health Center in Pekanbaru City and the accountability of the quality of human resources. As a result, the third theory is true.. The deal is favorable, meaning that the variable Quality of Human Resources positively affects the performance of Public Health Center if moderated by accountability. The presence of responsibility can enhance the caliber of human resources and influence public health center performance.

The Significance values of equations 2 and 3 show that in this case, accountability acts as a moderator and independent variable. An example of this is a quasi-moderator.

The study's findings show that accountability can improve the connection between human resource quality and organizational performance. According to Widodo (2001) the quality of human resources is the ability of human resources to carry out the tasks and responsibilities assigned to them with adequate education, training, and experience. The better the accountability in the Organizational Performance of the Public health center, the resulting Organizational Performance will also increase. Accountability is the obligation to provide accountability and explain the performance and actions of a person, legal entity, or organizational leader to other parties with the right and responsibility to ask for accountability and information obligations. With this accountability, the organizational performance of public health centers will be more responsible in carrying out the tasks and activities carried out.

The steward (manager) will safeguard and maximize the wealth of the business with organizational performance in accordance with stewardship theory, which posits a strong relationship between organizational success and performance. The quality of human resources moderated with accountability will strengthen the implementation of public health centers and create quality and competent public health center performance.

The findings of this investigation support research Zaviera et al (2021) and Han & Hong (2019) show that accountability positively affects organizational performance. According to the research, the degree of responsibility demonstrated in staffing, performance reviews, and compensation is all favorable and has a big impact on how well a business performs.

## Moderation of Accountability to Internal Control with the Performance of the BLUD Health Center in Pekanbaru City

**Table 7. Test Results for Moderating Variables**

Independent Variable	Before Moderation				Regression Coefficient	Information
	t-count	t-table	P-value	0.05		
Internal control	5.611	1.982	0.000	0.05	Positive	Take effect
Accountability	2.912	1.982	0.004	0.05	Positive	Take effect
After Moderation						
Moderated Internal Control Accountability	3.399	1.982	0.001	0.05	Positive	Take effect

Source: SPSS Processed Data, 2021

With a value of 0.001 ( $<0.05$ ), and a positive value, the results of the fourth hypothesis are supported by the data in the aforementioned table. In other words, if accountability is present, the internal control variable has a positive impact on public health centers' performance. As a result, the fourth theory is true. This research shows that accountability can improve internal control in carrying out its duties to enhance the performance of Public Health Center. The analysis results show that the position of responsibility is as a Quasi Moderator (Pseudo Moderator), indicated by ekuivalence 2 and 3.

In accordance with Government Regulation No. 60 of 2008, the Government Internal Control System (SPIP) is a required procedure for continuous actions and activities carried out by the leadership and all employees to provide adequate assurance on the accomplishment of organizational goals through effective and efficient movements, accuracy of financial reporting, protection of state assets, and compliance with laws and regulations. Internal control is a process designed to provide reasonable assurance regarding the achievement of management objectives regarding the reliability of financial reporting, the effectiveness and efficiency of operations, and compliance with applicable laws and regulations. (Arens, 2006).

This research supports research Ardilla (2018) that shows that accountability positively moderates the influence of internal control on the performance of the public sector. Then the clarity of the budget according to the industry office has been going well following the regulations, so that with accountability, one will be able to receive and apply accounting information so that financial reporting can be completed will affect the performance of the public sector

### CONCLUSIONS AND SUGGESTIONS

This study has found that the Public Health Center performs better when its human resources are of a high caliber. According to this study, public health centers perform better the greater the quality of their human resources. The effectiveness of internal controls is also enhanced at the Pekanbaru Public Health Center. The performance of public health centers in Pekanbaru city can be improved by tightening internal controls. The relationship between the standard of human resources and the operation of public health centers is strengthened by accountability. It demonstrates that raising the caliber of human resources is one strategy to enhance the effectiveness of the Health Center. The performance of the Health Center will continue to be improved thanks to accountability as well. Accountability improves the link between internal control and the effectiveness of the public health center. It demonstrates that adding responsibility to internal control will have a substantial impact on the performance of the Health Center.

In this research, there are still limitations. It is only carried out at public health centers in Pekanbaru City, so it cannot generalize the performance of public health center in Indonesia. In this study, the authors only used the variables of Human Resource Quality, Internal Control, and Accountability as moderating variables. It is suspected that other factors can be other variables that can influence it. This study uses MRA regression analysis which requires several stages of testing.

### Suggestions For Further Research

Based on the limitations experienced by the researcher, it is recommended for further research to expand the area so that the results obtained can be considered for public health centers in Indonesia. In addition, researchers who want to research on the same topic add other variables that are thought to affect organizational performance so that the results obtained are more accurate and varied, thus supporting the improvement of organizational performance, for example, corporate culture and work motivation, and so on. Further researchers can also use analytical techniques with structural equation models to develop research models.

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