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Ika Sasti Ferina

Lecturer,
Sriwijaya University
Jl. Masjid Al Gazzali, Bukit Lama, Kec. Ilir Bar.
I, Kota Palembang, Sumatera Selatan 30128,
Indonesia
ikasastiferina@fe.unsri.ac.id
ORCID ID:
<https://orcid.org/0000-0002-5343-4772>



Nunuy Nur Afiah

PhD (Accounting), Professor, Dean,
Faculty of Economics and Business,
University Padjadjaran
Jl. Raya Bandung Sumedang KM. 21, Hegarmanah,
Jatinangor, Kabupaten Sumedang, Jawa Barat,
45363, Indonesia
nunuy@unpad.ac.id; nnafiah@yahoo.com
ORCID ID:
<https://orcid.org/0000-0001-5895-7436>



Sugiono Poulus

Senior Lecturer, Department of Accounting,
Faculty of Economics and Business,
University Padjadjaran
Jl. Raya Bandung Sumedang KM. 21,
Hegarmanah, Jatinangor, Kabupaten Sumedang,
Jawa Barat, 45363, Indonesia
sugiono.poulus@unpad.ac.id;
sugiono.poulus@yahoo.com
ORCID ID:
<https://orcid.org/0000-0001-8579-5778>

The effect of information technology innovation on good public governance: a case study in Indonesia

Abstract. This study touches upon fraud prevention at the Regional Public Hospital (RSUD) in Sumatra Region in 2021. The authors used a quantitative approach to conduct the study. This research is based on a survey of 421 respondents, namely the personnel of the Medical Recording Department, the Internal Inspection Unit, the Medical Committee, the Coder, and the Accounting Department at RSUD. Sumatra was chosen to be the region under research because, according to data from the Indonesia Corruption Watch (ICW), Sumatra Region has 6 provinces where most cases of fraud have been reported in government hospitals. The data analysis technique uses Structural Equation Modelling (LISREL). The results of the study show that: (1) information technology innovation has a positive and significant impact on public governance; (2) fraud prevention has a positive and significant impact on public governance; (3) information technology innovation has a positive and significant impact on public governance in terms of fraud prevention.

Keywords: Fraud Prevention; Information Technology Innovation; Public Governance; Health Coverage; SEM; LISREL

JEL Classifications: K00; H82; I15

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Феріна І. С.

викладач,
Університет Шривіджаї, Палембанг, Індонезія

Афія Н. Н.

кандидат економічних наук, професор, декан, факультет економіки й бізнесу,
Університет Паджаджаран, Сумеданг, Індонезія

Пулус С.

старший викладач, кафедра бухгалтерського обліку, факультет економіки й бізнесу,
Університет Паджаджаран, Сумеданг, Індонезія

Вплив інновацій в інформаційних технологіях на державне управління: приклад Індонезії

Анотація. Дослідження спрямоване на запобігання шахрайству в Регіональній державній лікарні (RSUD) у регіоні Суматра у 2021 році. В основу дослідження, проведеного з використанням кількісного методу, було покладено опитування 421 респондента, серед яких: співробітники відділу обліку медичної документації, підрозділу внутрішньої інспекції, медичного комітету, та бухгалтерії, що було проведено в Регіональній державній лікарні (RSUD) у регіоні Суматра. Регіон було обрано відповідно до даних Антикорупційного агентства Індонезії (ICW), оскільки в шести провінціях регіону Суматра урядові лікарні мали найбільшу кількість випадків шахрайства. Для проведення аналізу даних автори дослідження використали моделювання структурних рівнянь (LISREL). Результати проведеного дослідження показують, що: 1) інновації в інформаційних технологіях мають позитивний і значний вплив на державне управління; 2) запобігання шахрайству позитивно і суттєво впливає на державне управління; 3) інновації в інформаційних технологіях мають позитивний і значний вплив на державне управління в контексті запобігання шахрайству.

Ключові слова: запобігання шахрайству; інновації в інформаційних технологіях; державне управління; медичне обслуговування; моделювання структурних рівнянь; LISREL.

Ферина І. С.

преподаватель, Университет Шривиджайи, Палембанг, Индонезия

Афия Н. Н.

кандидат экономических наук, профессор, декан, факультет экономики и бизнеса, Университет Паджаджарана, Сумеданг, Индонезия

Пулус С.

старший преподаватель, кафедра бухгалтерского учета, факультет экономики и бизнеса, Университет Паджаджарана, Сумеданг, Индонезия

Влияние инноваций в области информационных технологий на государственное управление: пример Индонезии

Аннотация. Исследование направлено на предотвращение мошенничества в Региональной государственной больнице (RSUD) в регионе Суматра в 2021 году. В основу исследования, проведенного с использованием количественного метода, был положен опрос 421 респондента, среди которых: сотрудники отдела учета медицинской документации, отдела внутренней инспекции, медицинского комитета и бухгалтерии, который был проведен в Региональной государственной больнице (RSUD) в регионе Суматра. Регион был выбран согласно данным Антикоррупционного агентства Индонезии, поскольку в шести провинциях региона Суматра в государственных больницах было зафиксировано наибольшее количество случаев мошенничества. Для проведения анализа данных авторами исследования было использовано моделирование структурных уравнений (LISREL). Результаты данного исследования показывают, что: 1) инновации в области информационных технологий оказывают положительное и значительное влияние на государственное управление; 2) предотвращение мошенничества оказывает положительное и значительное влияние на государственное управление; 3) инновации в области информационных технологий оказывают положительное и значительное влияние на государственное управление в контексте предотвращения мошенничества.

Ключевые слова: предотвращение мошенничества; инновации в области информационных технологий; государственное управление; медицинское обслуживание; моделирование структурных уравнений; LISREL.

1. Introduction

Nowadays, almost all countries in the world have implemented a health insurance program and majority of a nation's population participate in such programs to obtain health services. National health insurance means the guarantee of health insurance for all the nation's residents - commonly referred to as universal coverage. However, in Indonesia this is a government program that has just been adopted from several other countries in the world (Cashore et al., 2021).

In its implementation, this program continues to evolve to provide innovations to realize good public government, one of which is through information technology innovation. In 2014, Indonesia embarked on an exciting and ambitious strategy to move towards universal health coverage through Jaminan Kesehatan Nasional (JKN) (National Health Insurance Fund the country's single-payer national health insurance scheme) has been ongoing since 2014 (Marota et al., 2020; Ferina et al., 2021).

The hope of the President with this program, because all poor people are now guaranteed their entire health by the people's government, no one is rejected by the hospital for reasons of cost. To realize a better community economy by covering public health from various walks of life with cross-substitution funds between strong economic groups and weak economies, in 2020 was declared to be Universal Health Coverage where all Indonesian people have access to health services. Under JKN, all Indonesians (JKN-KIS participants) will receive coverage for a range of treatments via

health services from public providers as well as those private organizations that have opted to join the scheme ((Wahyuni et al., 2021).

The number of JKN participants have been increasing each and in 2020, the number of National Health Insurance Agency (BPJS) participants reached 221.20 million consisting of 94.15 million contribution assistance (PBI) recipients from the APBN (43%) and 37.18 million PBI participants from the APBD (17%). PBI recipients are low-income patients. Then, there were 15.63 million (7%) Participating Recipient Workers (Peserta Pekerja Penerima Upah (PPU)) namely civil servants (government officials), national armed forces (Tentara Nasional Indonesia (TNI)), and national police (Polri Members) who received government wage; 36,901 state officials; and 1.83 million non-civil government employees (Pemerintah Non-Pegawai Negeri (PPU-PPNPN (1%)).

Besides, there were 34.70 million PPU (16%) from the private sector and state-owned enterprises (Badan Usaha Milik Daerah (BUMN)), 32.60 million PBP (15%), and 5.0 million (2%) non-wage recipients and non-workers (retirees). Health insurance is supported by 25,000 health service providers of which 96 million receive subsidies covering 83.9% of Indonesia's total population. The JKN is the largest single-payer national health insurance scheme such that in 2020 the Indonesian government targeted all workers including self-employed workers to join the program (Daily, 2019; Cashore et al., 2021).

Overall, this study proves statistically, for organizations in the public sector, that Good Public Governance (GPG) can be realized with Information Technology Innovation through fraud prevention. Empirically speaking, this study proves that Good Public Governance (GPG) can be realized with Information Technology Innovation through fraud prevention. Furthermore, the model in this study can be used in the public sector in Indonesia to measure Good Public Governance in hospitals from the perspectives of Information Technology Innovation and Fraud Prevention.

2. Hypothesis Development and Research Framework

Innovation is an effort to introduce something new: new ideas, new methods, and new approaches, as well as efforts to find creative solutions that increase participation and improve governance. Information and communication technology (ICT) in the form of e-governance services make a significant contribution to the achievement of good governance in the form of convenience for citizens and reduction of the level of corruption by improving the transparency of government functions (Kalsi & Kiran, 2015). IT can provide the facilities to improve decision making processes by enabling information collection, accounting, storage, and communication, thus empowering executives and stakeholders in making quality decisions. The current development of IT has resulted in every community having broad access to services and information to obtain services from a variety of organizations that are transparent, collaborative, accountable, and open (Ferina et al., 2021).

E-government is an effective tool to reduce corruption by encouraging good governance and strengthening reform-oriented actors (Abraham, 2012). Specifically, e-government can reduce corrupt behavior externally by improving relations with citizens and internally by controlling and supervising employee behavior even more effectively (Ciborra & Navarra, 2005; Marota et al., 2020; Wahyuni et al., 2021).

H1: Information Technology Innovation has an effect on Good Public Governance.

2.1. The Effect of Fraud Prevention on Good Public Governance

Fraud control is little practiced in the public sector, so the level of corruption remains high (Khalid et al., 2016). Good governance must have many factors that affect the quality of public sector elements, one of which is fraud control.

Corruption is a form of dishonesty or criminal offense undertaken by a person or organization entrusted with a position of authority, to acquire illicit benefit or abuse power for one's private gain. Corruption can be manifested at different levels which hinders good governance and administrative practices, and this can cause anger on the part of the victims of corruption and society (Graycar & Villa, 2011; Ferina et al., 2021). Lukito (2015) showed that the role of the private sector in the financial system can be seen as a non-criminal policy, which has a large impact as a method of prevention to fight economic crime, such as corruption, in promoting integrity and good corporate governance. Furthermore, based on the results of Ismail and Abdelmoniem (2013), it was shown that companies that did not commit fraud had high compliance with good corporate governance mechanisms. Likewise, Doig (1995) showed that the establishment of well-focused

independent anti-corruption agencies could be an effective means of promoting honesty in government. An anti-corruption agency is a special police agency specialized in fighting political corruption and engaging in general anti-corruption activities. Most are founded by statute, but some have a constitutional statute. In most developing countries, anti-corruption agencies were established in compliance with international treaties to prevent and combat corruption through law enforcement (Marota et al., 2020).

Anti-corruption agencies play a pivotal role in the enforcement, prevention, and investigation of corruption. An effective anti-corruption agency is a huge strength in the fight against corruption - when they are independent of the government and empowered to investigate allegations, they have the potential to hold even the most powerful people in society to account (Ismail & Abdelmoniem, 2013). Good governance plays an important role in the development process, which requires the highest standards of integrity, openness, and transparency. Good governance will be achieved in line with appropriate and effective anti-corruption policies (Doig, 1995; Marota et al., 2020; Wahyuni et al., 2021).

H2: Fraud prevention has an effect on Good Public Governance.

2.2. The Effect of Information Technology Innovation on Good Public Governance through Fraud Prevention

Wescott (2001) defined e-government as the use of ICT to promote a more efficient and cost-effective government, facilitate more convenient government services, allow greater public access to information, and make the government more accountable to citizens.

The results of Ciborra and Navarra (2005) showed that IT has ensured that a policy decision taken by the government can be quickly executed and implemented at multiple locations, across the length and breadth of the country. It also ensures transparency, accountability - while assuring quick and effective responsiveness of government to citizens' problems and suggestions (Hasti et al., 2018). The government has taken much of the e-governance initiatives for effective public service delivery. Also, when combined with emerging technologies, it can help in achieving sustainable development goals. IT can also facilitate fraud prevention so that organizational managers can realize good governance that can minimize fraud (Sukirman et al., 2018; Wahyuni et al., 2021).

Good governance is measured by the eight factors of participation, rule of law, transparency, responsiveness, consensus-oriented, equity and inclusiveness, effectiveness and efficiency, and accountability (Cashore et al., 2021). The ability to utilize IT effectively is a major challenge to local governments today where e-Governance is a solution for developing countries to minimize corruption. E-Governance is understood as the use of ICT at all levels of the government to provide services to the citizens, interaction with business enterprises, and communication and exchange of information between different agencies of the government in a speedy, convenient, efficient, and transparent manner (Marota et al., 2020; Ferina et al., 2021).

H3: Information Technology Innovation has an effect on Good Public Governance through fraud prevention.

3. Materials and Methods

3.1. Research Object

A research object is an aggregation of resources that bundles together the contents of an investigation or work. Thus, the research objective outlines the specific steps that you will take to achieve your research aim. In this research, the objects of research are information technology innovation, organizational culture, fraud prevention, and good public governance.

This research used primary data sourced from respondents' answers collected by researchers at 88 RSUD in Sumatera Region. These respondents were employees of the RSUD in the Medical Recording Section, Internal Examination Unit, Medical Committee, and Coder and Finance, totaling 421 respondents.

3.2. Operational Variables

This research uses a quantitative approach, where the data collection has been done through a questionnaire and analyzed using the help of the Structural Equation Modeling (SEM) program Lisrel.

The method of SEM analysis was chosen because of the complexity of the research model, where there are three variables: one exogenous and two endogenous, one of which is intervening. IT Innovation (X1) is the exogenous variable, the fraud prevention variable (Y) is an intervening variable, and Good Public Governance (Z) is the endogenous variable.

4. Results

4.1. Test of the Measurement Model

Before conducting an SEM analysis and producing the right solution, it is necessary to check the level of compatibility between the data and the model, i.e. the validity and reliability of the measurement model. The evaluation on the suitability of the measurement models tested using confirmatory factor analysis (CFA). CFA was conducted to determine the validity and reliability of the indicators as a measure of latent variables. The goodness of fit test is used to test if sample data fits a distribution from a certain population. In other words, it tells you if your sample data represents the data you would expect to find in the actual population.

4.2. The CFA of the Information Technology Innovation Variable

The goodness of fit of a statistical model describes how well it fits a set of observations. Measures of goodness of fit typically summarize the discrepancy between observed values and the values expected under the model in question. The Chi-Square Test of Independence determines whether there is an association between categorical variables (i.e., whether the variables are independent or related) The chi-square index is 77.8 and probability is 0.000, which has not met the criteria of goodness of fit of the model; but this is because the chi-square test is sensitive to the number of samples. So, in this study, researchers employ the RMSEA test (an absolute fit index, in that it assesses how far a hypothesized model is from a perfect model), whose score is 0.089 and shows a good fit. The tests of the validity and reliability of the measurement model produce a standardized factor loading (SFL) value for each indicator greater than 0.50. This means that all indicators of the Information Technology Innovation variable are valid as a measurement tool. Based on the value of the composite reliability (CR), all variables have a value of $CR > 0.7$, and the average variance extracted (AVE) > 0.5 ; hence, we can conclude that it is reliable. These test results show that the indicators used as a measurement tool for the Information Technology Innovation variable are valid and reliable so that they can be further tested.

4.3. The CFA of the Fraud Prevention and Good Public Governance Variables

Based on the CFA test results it can be seen that there is one indicator of the Good Public Governance variable which has a loading factor below 0.5, as such, it must be eliminated from the model. The overall fit of this model is intended to evaluate the goodness of fit (GOF) for the Fraud Prevention and Good Public Governance variables. It can be seen that based on the chi-square index of 291,935 and prob 0.000, the criteria of goodness of fit have not been met; this is because of the sensitivity of the chi-square test to the number of samples. However, most of the other GOF indices show a good fit, so it can be concluded that the model of Fraud Prevention and Good Public Governance variables has a good fit.

After the model compatibility test is fulfilled, the next step is to evaluate or test the measurement model to find out the relationship between latent variables and some of the indicators, by evaluating the validity and reliability of the measurement model. The value of the standardized loading factor (SFL) for each indicator is greater than 0.50. This means that all indicators of the Fraud Prevention variable are valid as a measurement tool. All variables have a value of $CR > 0.7$ and $AVE > 0.5$, and so it is reliable. The test results show that the indicators used as a measurement tool for each of the Fraud Prevention variables are valid and reliable so that they can be further tested.

The SFL for each indicator is greater than 0.50. This means that all indicators of the Prevention of Fraud and Good Public Governance variables (but for one indicator of the Good Public Governance variable which was eliminated) are valid as a measurement tool. Based on the value of the composite reliability (CR), all variables have a value of $CR > 0.7$ and an AVE between 0.531 and 0.5, so it is reliable. These test results show that the indicators used as a measurement tool for the Good Public Governance and Fraud Prevention variables are valid and reliable so that they can be further tested.

4.4. Structural Model Test

The results of the overall model suitability test using the χ^2 test obtained a value of 153,559 with a p -value of 0.000 and an RMSEA of 0.138. When referring to the value of RMSEA, the model is still in the poor fit category. At this stage, the researcher tries to do a model specification test to improve the GoF of the model. Given below are the results of re-specification by gradually correlating errors between indicators according to the modification indices (Figure 1).

The overall model fit test results using the χ^2 test obtained a value of 18,003 with a p -value of 0.324 and an RMSEA of 0.025 which showed a good fit. R -squared (R^2) is a statistical measure that represents the proportion of the variance for a dependent variable that's explained by an independent variable or variables in a regression model. Then by the estimation results of the structural model of the relationship between latent variables, it can be seen that the R^2 for Fraud Prevention is 0.277. This shows that 27.7% of the variance of Fraud Prevention can be explained by Information Technology Innovation. The remaining 72.3% is influenced by other variables not examined.

The value of R^2 squared for Good Public Governance is 0.564. This shows that 56.4% of the variations in Good Public Governance can be explained by Information Technology Innovation, while the remaining 43.6% is influenced by other variables not examined. Judging from the path coefficient, the most dominant contributors to explaining Good Public Governance are the Information Technology Innovation variable with a path coefficient of 0.451 (30.0%), then Fraud Prevention with a path coefficient of 0.409 (26.4%).

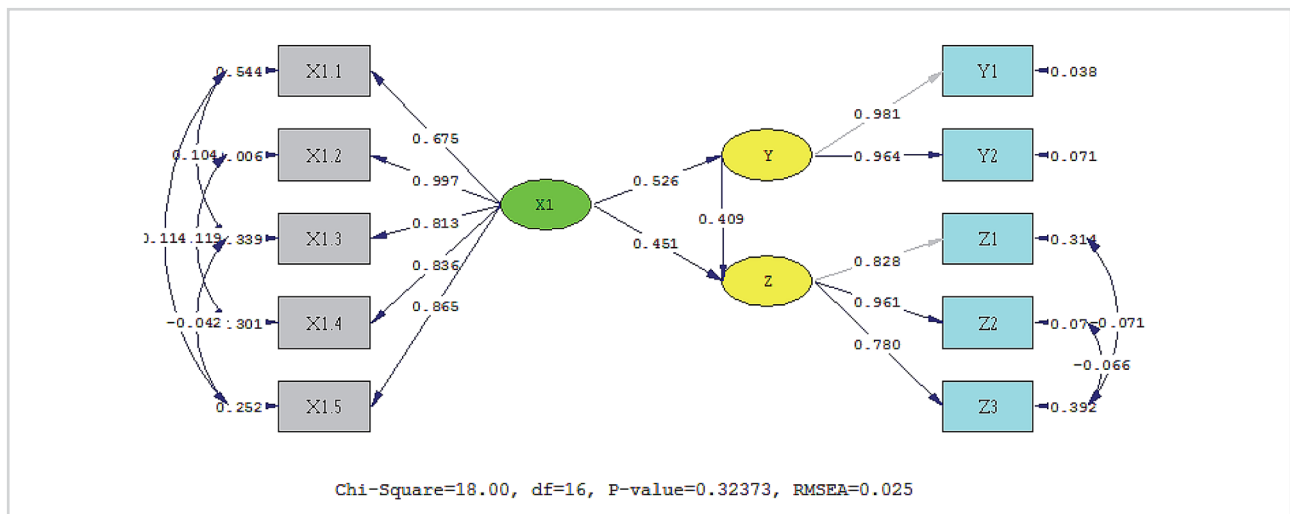


Figure 1:
Respecification of Full Structural Model (Standardized)
Source: Compiled by the authors

5. Discussion

5.1. Hypothesis Testing

5.1.1. The Effect of Information Technology Innovation on Fraud Prevention

Hypothesis testing is done by the significance test of standardized coefficient values based on the t -value with an alpha of 5%. The t -statistic value for the effect of Information Technology Innovation on Fraud Prevention is 6.993 with a path coefficient of 0.526. The t -table value at the 5% significance level of two tails is 1.96. The t -statistic value of 6.993 is greater than the t -table value (1.96), so H_0 is rejected and H_1 is accepted. This shows that Information Technology Innovation has a significant effect on Fraud Prevention. The path coefficient is 0.526, which is positive, indicates that a higher value of the Information Technology Innovation variable will increase the value of the Prevention of Fraud variable and a lower value of the Information Technology Innovation variable will reduce the value of the Prevention of Fraud variable. This study supports previous research by Kalsi and Kiran (2015), Abraham (2012), Ciborra and Navarra (2005), and Shim and Eom (2008) and Cashore et al. (2021).

5.1.2. The Effect of Fraud Prevention on Good Public Governance

The *t*-statistic value for the effect of Fraud Prevention on Good Public Governance was 6.171 with a path coefficient of 0.409. The *t*-table value at the 5% significance level of the two tails was 1.96. The *t*-statistic value of 6.171 is greater than the *t*-table (1.96); so, H₀ is rejected and H₁ is accepted. This shows that Fraud Prevention has a significant effect on Good Public Governance. The path coefficient is 0.409, which is positive, and indicates that the higher the value of the Prevention of Fraud variable, the higher the value of the Good Public Governance variable, and the lower the value of the Prevention of Fraud variable, the lower the value of Good Public Governance variable. These results are in line with Doig (1995), Sukirman et al. (2018) and Ferina et al. (2021).

6. Conclusions and Recommendations

To create GPG for the success of the JKN program, RSUDs together with the government and BPJS needs to carry out innovations in IT for preventing fraud. This research has proven that IT innovation can create good public governance by minimizing fraud to create a transparent, efficient, and accountable system. For further research, it is recommended to add other variables such as leadership commitment and conduct research not only at government hospitals but also at private hospitals.

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