

THE INFLUENCE OF INTERNAL CONTROL SYSTEM ON ACCOUNTABILITY AT THE PUBLIC SERVICES AGENCY OF JAKARTA DRUG DEPENDENCE HOSPITAL

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ABSTRACT

Through the reform process, the Government of the Republic of Indonesia established a Public Service Agency (BLU) to improve services, such as the Jakarta Drug Dependence Hospital (RSKO). There is no certainty that drug abuse can be completed has burdened the BLU RSKO Jakarta. And he was given by the state the full right to manage resources in order to fulfill the obligations of service to the community. However, the achievement of customer satisfaction has not increased significantly due to efforts to add employees, the question is how is the accountability of BLU RSKO Jakarta for these rights and obligations. Implementation of Internal Control System Elements (SPI) is believed to be a solution to increase Accountability. This research aims to determine whether there is an influence of SPI elements including Control Environment, Risk Assessment, Control Activities, Information and Communication, and Monitoring on Accountability and determine the relationship between SPI Elements and Accountability. With the quantitative approach method, 99% of the questionnaires are feasible to use and have proven the 7 (Seven) Hypotheses. That is partially there is a positive and significant influence with the highest contribution of 82.6% from Control Activities and the lowest contribution of 70.2% from Monitoring. And simultaneously there is a positive and very strong relationship, then there is a positive and significant influence with a very good contribution of 87.1%. As stated by Jeffrey C. Steinhoff (GAO: 2005), "Effective internal control is the

key to increasing accountability.” So it can be concluded that in general the SPI elements have a significant effect on Accountability at the BLU RSKO Jakarta.

Keywords : Control Environment, Risk Assesment, Control Activities, Information and Communication, Monitoring, Internal Control System, Accountability, Public Services Agency