

Analysis of the Implementation of Responsibility Accounting as an Evaluation of Management Performance on Bpjs Claim Services at Mitra Sehat Regional Public Hospital

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ABSTRACT

This study aims to analyze the implementation of responsibility accounting as a tool for evaluating management performance in BPJS claim services at Mitra Sehat Regional Public Hospital. The research uses a qualitative descriptive method with data collected through interviews, observations, and documentation. The results show that the hospital has implemented key elements of responsibility accounting effectively, including a clear organizational structure, responsibility centers, participatory budgeting, cost classification, and periodic responsibility reporting. This system supports management in controlling and assessing unit performance, particularly in BPJS claim management. In 2024, of 5,763 submitted claims, 82% were approved, 14.2% pending, and 4.1% rejected, with approved claims accounting for 75.2% of total submitted costs. These findings indicate that responsibility accounting is fairly effective, though improvements in unit cost reporting and administrative accuracy are still needed.

INTRODUCTION

In the era of globalization and rapid information technology development, Indonesia's health sector faces increasingly complex challenges, particularly in improving service quality and managing health insurance claims such as those handled by BPJS. Mitra Sehat Regional Public Hospital plays an important role in providing quality healthcare services, including effective BPJS claim management. Therefore, the implementation of responsibility accounting is highly relevant to enhance management performance in this area. Responsibility accounting is an accounting system designed to measure and evaluate the performance of responsibility centers within an organization. It functions not only as a cost control tool but also as a means to improve transparency, accountability, and managerial decision-making, while fostering a results-oriented organizational culture that supports optimal management performance.

Effective responsibility accounting requires clear assignment of authority and responsibility at every organizational level, as this forms the basis for performance control and evaluation. According to Anthony and Govindarajan (2020), clearly defined authority creates accountability and enables managers to identify and address operational deviations. Through responsibility accounting, organizations can record and analyze business activities, determine which units are responsible for specific outcomes, and identify inefficient units for corrective action (Kaplan & Norton, 2021).

Responsibility accounting also plays a crucial role in evaluating management performance, covering planning, measurement, and assessment processes to achieve organizational goals. Neely et al. (2020) emphasize that performance management focuses not only on individual performance but also on overall organizational performance. Therefore, responsibility accounting serves not only as a measurement tool but also as a mechanism to enhance managerial accountability and transparency.

Responsibility accounting is essentially a system designed to compare plans (budgets) with actual results in each responsibility center in order to measure individual or managerial performance in achieving organizational goals. The information generated is vital for management control, serving as a tool for communication, motivation, and performance evaluation. Management is responsible for ensuring that activities are carried out according to plan, so accounting information supports cost control and better decision-making. In public service agencies, responsibility accounting establishes clear responsibility centers, enabling efficient and accountable resource management and greater transparency. The relevant responsibility center in this study is the cost center, which is responsible for cost control but does not directly generate revenue (Mulyadi, 2019).

Management performance in hospital services is increasingly important as public awareness of the right to quality healthcare grows. Hospitals are now expected not only to expand facilities but also to improve service quality, patient handling, and the use of advanced medical equipment.

Hospital cooperation with BPJS Kesehatan requires accreditation, which RSUD Mitra Sehat has achieved at the main accreditation level, indicating

compliance with SNARS standards on hospital governance, staff qualifications, facility and safety management, quality improvement and patient safety, medical records management, infection control, and health service education. Located in Southeast Minahasa, North Sulawesi, RSUD Mitra Sehat is committed to providing quality healthcare but faces challenges such as claim delays, data inaccuracies, and limited transparency in BPJS claim management, which may affect patient satisfaction and hospital cash flow. Implementing responsibility accounting can help identify weaknesses and improve claim service efficiency. Previous studies reveal gaps, as some focused on cost deviations without examining BPJS claim units, others did not assess management performance, and many used quantitative approaches. Therefore, this study employs a qualitative descriptive method to provide deeper insights into responsibility accounting and management performance evaluation in hospital BPJS claim services.

LITERATURE REVIEW

Accounting

According to Kieso, Kimmel, and Weygandt (2019), accounting is an information system used to identify, record, and communicate an organization's economic activities to produce accurate financial reports. Fauziah (2020) adds that accounting provides essential data to support operational efficiency and evaluate organizational effectiveness. Overall, accounting is a systematic process of identifying, classifying, and reporting financial information in accordance with accepted accounting principles.

Management Accounting

Management accounting, or managerial accounting, is an accounting system that focuses on providing information for internal use, particularly by management. According to Mega Rahmi (2024), management accounting presents information to assist managers in making better operational decisions. It involves the processes of identifying, measuring, analyzing, interpreting, and communicating information for planning, control, and decision-making, enabling management to manage the organization more effectively and perform control functions efficiently.

Responsibility Accounting

Responsibility accounting is a management system used to measure and evaluate the performance of managers and responsibility centers by comparing actual results with budgets. According to Horngren et al. (2019), it reports relevant costs and revenues to support evaluation and decision-making. Organizations are divided into responsibility centers with assigned budgets, and performance is assessed based on budget achievement. An effective responsibility accounting system increases managerial motivation, supports planning and control, and helps identify areas requiring improvement (Garrison, Noreen, & Brewer, 2018).

Responsibility Center

A responsibility center is an organizational unit led by a manager who is accountable for its activities. Responsibility centers are classified based on the scope of responsibility assigned to managers, including revenues, costs, profits,

and investments. In general, a responsibility center is a subunit headed by a manager who is responsible for planning, delegating authority, and controlling activities within the unit (Maulida, 2019).

There are four types of responsibility centers:

1. **Revenue Center:** Measures output in monetary terms (revenue) without formally linking it to input costs.
2. **Cost Center:** Measures inputs in monetary terms, while outputs are not measured monetarily. Managers are responsible for controlling costs. Cost centers include technical cost centers and discretionary (policy) cost centers.
3. **Profit Center:** Evaluates performance based on profit, defined as the difference between revenue and costs.
4. **Investment Center:** Assesses performance by relating profit to the assets or investments used to generate that profit.

Characteristics of Responsibility Accounting

According to Mulyadi (2019), responsibility accounting has several key characteristics. First, it involves the identification of responsibility centers, such as departments, teams, or individuals, where financial responsibility – especially costs – is clearly assigned to authorized managers. Second, performance standards are established through standard costs and budgets, which serve as benchmarks for evaluating managerial performance. Third, managers' performance is measured by comparing actual results with budgeted figures, focusing only on costs that managers can significantly control. Finally, managers are individually rewarded or penalized based on higher-level management policies, using evaluation results to motivate cost control and achievement of budget targets.

Requirements for Implementing Responsibility Accounting

According to Mulyadi (2019), the implementation of a responsibility accounting system requires five conditions: (1) an organizational structure that clearly defines authority and responsibility at each management level; (2) cost budgets prepared for each level of management; (3) cost classification based on controllable and uncontrollable costs; (4) a chart of accounts linked to the control authority of each responsibility center; and (5) a cost reporting system for responsible managers (responsibility reporting).

In summary, effective responsibility accounting must fulfill all these requirements. If any condition is not met, the system becomes incomplete and requires improvements to function optimally.

Management Performance

Management performance refers to managers' ability to plan, organize, lead, and control resources to achieve organizational goals. According to Mangkunegara (2018), performance is the work outcome achieved by individuals or groups based on predetermined standards, encompassing effectiveness, efficiency, and productivity. Performance reflects not only results but also the processes used to achieve them, showing how well managers meet organizational objectives and contribute to the organization's vision and mission (Robbins & Judge, 2019). Furthermore, management performance includes key dimensions such as effectiveness in achieving goals, efficiency in resource

utilization, and productivity, which compares outputs with inputs (Sofyan Tsauri, 2014)..

National Hospital Accreditation Standards

Hospital accreditation in Indonesia is a systematic process to assess and ensure compliance with established healthcare service standards. Since 1995, accreditation has evolved and is currently guided by the National Hospital Accreditation Standards (SNARS) issued by the Hospital Accreditation Commission (KARS). SNARS provides clear and measurable guidelines to ensure safe, effective, and high-quality patient care. The standards cover key hospital functions, including management, medical services, patient safety, and resource management, and apply to all units and departments. Accreditation is conducted through independent surveys involving observation, interviews, and document review. More than a formality, accreditation promotes continuous quality improvement, patient safety, transparency, and accountability in hospital management, thereby strengthening public trust and supporting a sustainable healthcare system.

METHODOLOGY

Types Of Research

The type of research used in this study is descriptive qualitative. According to Moleong (2019), descriptive qualitative research is a method that aims to systematically, factually, and accurately describe the facts and characteristics of a particular phenomenon or issue. This qualitative approach focuses on describing and analyzing phenomena, social activities, beliefs, perceptions, events, thoughts, and individuals or groups. The descriptive approach seeks to portray existing conditions by collecting text-based data, experiences, and observations to understand a phenomenon from the perspectives of individuals or groups.

Place and Time of Research

This study was conducted at RSUD Mitra Sehat, located on Ratahan-Liwutung Road, Towuntu Timur Village, Pasan District, Southeast Minahasa Regency. The research period was carried out starting from June 2025 until completion.

Types, Sources, and Data Collection Methods

The type of data used in this study is qualitative data, which are non-numerical and cannot be processed in numerical form. The data sources consist of two main categories: primary and secondary data. Primary data are obtained through direct interviews with relevant parties at the organization, while secondary data are collected by reviewing, reading, and summarizing information from books, journals, and scientific articles related to the research topic.

To collect the required data, the following methods are used:

1. Interviews

Interviews are conducted through face-to-face question-and-answer sessions with RSUD Mitra Sehat to obtain information on the hospital's general profile, the implementation of responsibility accounting, and the

evaluation of management performance in BPJS claim services. The head of the BPJS claim service unit is selected as the key informant.

2. Documentation

Documentation is carried out by collecting relevant documents such as the hospital profile, performance reports, accounting policies, and other operational data related to BPJS claim services.

Methods and Data Analysis Process

This study uses a qualitative descriptive data analysis method. The analysis describes findings obtained from interviews, observations, and documentation related to the implementation of responsibility accounting and management performance in BPJS claim services, and links them to relevant theories and previous studies. According to Miles and Huberman (in Sugiyono, 2022), qualitative data analysis is conducted continuously during and after data collection.

1. Data Collection

Data are collected through interviews, observations, and documentation related to responsibility accounting and management performance evaluation at RSUD Mitra Sehat. All information is documented to analyze management performance in BPJS claim management.

2. Data Processing and Analysis

The collected data are processed and analyzed using a responsibility accounting approach, focusing on service processes and evaluation methods to compare current practices with responsibility accounting principles.

3. Conclusion Drawing

The results of management performance evaluation are compared with expected performance under responsibility accounting to draw conclusions and provide insights for hospital management

RESEARCH RESULT

Implementation of Responsibility Accounting Based on Its Characteristics at RSUD Mitra Sehat

The implementation of responsibility accounting at RSUD Mitra Sehat aims to control operational activities and evaluate management performance through the allocation of responsibilities, the establishment of cost standards, and the assessment of each unit's performance. Based on the research findings, the responsibility accounting system at the hospital can be analyzed through four main characteristics: (1) identification of responsibility centers, (2) setting standards as performance benchmarks, (3) measuring managerial performance by comparing budgets with actual results, and (4) the application of reward and punishment systems for managerial performance achievement.

Identification of Responsibility Centers

In practice, responsibility centers at RSUD Mitra Sehat are assigned according to the specialization and scope of work of each unit. Each unit is responsible for operational activities, budget utilization, and reporting performance to management. Based on interviews with the Finance Department, the hospital has classified responsibility centers and implemented them across

most units. These include cost centers in service units such as outpatient, inpatient, medical records, and BPJS claim units; revenue centers in patient services and BPJS claims that generate income from BPJS Kesehatan; and service centers in finance and general administration that support operations. However, investment centers have not been optimally implemented, as most investments are handled directly by the local government. Overall, the identification of responsibility centers at RSUD Mitra Sehat has been fairly well implemented, though improvements are needed in applying investment centers for a more comprehensive responsibility accounting system

Setting Standards as Performance Measures (Budget Preparation)

At RSUD Mitra Sehat, performance standards are established through an annual budgeting process involving each responsibility center. Based on interviews with the finance department, the hospital uses budgets as the main basis for planning and performance control. Each unit—such as outpatient, inpatient, medical records, BPJS claims, finance, and administration—prepares cost plans according to its activities and service targets. These budgets are compiled by the finance department and aligned with the regional health budget (APBD) before approval. Once approved, the budget serves as the cost standard for operations and management performance evaluation. Budget-actual comparisons are used to assess efficiency and managerial responsibility, and any variances are discussed to identify causes and corrective actions. This indicates that RSUD Mitra Sehat has effectively applied budgeting as a key characteristic of responsibility accounting.

Performance Measurement (Budget and Actual Comparison)

Management performance at RSUD Mitra Sehat is measured by comparing budgeted amounts with actual expenditures for each unit. Based on interviews with the Head of the Finance Subdivision, units such as outpatient, inpatient, medical records, and BPJS claim services are responsible for using funds in accordance with their approved budgets. Performance evaluation is conducted periodically using budget realization reports prepared by the finance department and submitted to hospital management. Any variances between budget and realization are analyzed to determine whether they result from efficiency, activity delays, or administrative constraints. These evaluations are discussed quarterly in management performance meetings attended by unit heads. This process shows that RSUD Mitra Sehat has implemented the third characteristic of responsibility accounting, using budget-actual comparisons to assess efficiency, accountability, and unit performance.

Reward and Punishment System (Managerial Performance Evaluation)

An important characteristic of responsibility accounting is the application of a reward and punishment system based on managerial performance evaluation. Interviews with the Head of the Finance Subdivision and the Head of Administration at RSUD Mitra Sehat indicate that the hospital has implemented a managerial performance assessment mechanism, although it is not yet fully formalized in written policies. Performance is evaluated based on activity realization reports, service target achievement, and budget accuracy. Units with good performance receive administrative and moral recognition, such

as positive acknowledgment in evaluation meetings and priority in proposing activities or facilities. Conversely, underperforming units receive warnings, guidance, and are required to submit improvement plans. This system reflects managerial accountability and helps improve motivation and discipline. Thus, the fourth characteristic of responsibility accounting has been applied, though formal policies are still needed to enhance its effectiveness.

Requirements for the Implementation of Responsibility Accounting at RSUD Mitra Sehat

The implementation of responsibility accounting at RSUD Mitra Sehat is supported by several essential elements, including a clear organizational structure, budget preparation, cost classification, account coding, and responsibility reporting. Based on interviews and internal documentation, most of these requirements have been fulfilled.

1. Organizational Structure

RSUD Mitra Sehat has a well-defined organizational structure with clear division of duties and authority. Each unit head is directly accountable to the Hospital Director. This structure facilitates the identification of responsibility centers in medical services, medical records, finance, and BPJS claim units, allowing accountability to be clearly traced.

2. Budget Preparation

Budget preparation is conducted in a participatory manner through the formulation of the Work Plan and Budget (RKA) by each unit. The proposed budgets are discussed with the finance department and adjusted to the budget ceiling determined by the Health Office through the regional budget (APBD). This process reflects the responsibility of unit heads for budget planning and realization and serves as a basis for evaluating managerial performance. The following is the classification of operational costs at RSUD Mitra Sehat.

Table 1: Classification of Controllable and Uncontrollable Costs

Cost Type	Examples of Costs
Controllable Costs	Salaries and wages; doctors' honoraria; human resource development and training; claim administration costs; public relations and marketing; waste management costs
Uncontrollable Costs	Official travel expenses; consumable materials and supplies (BAHP); patient food costs; water bills; electricity bills; telephone and internet bills; medical equipment; medical maintenance; building facilities

Source : RSUD Mitra Sehat, (2024)

3. Cost Classification

Cost classification at RSUD Mitra Sehat is carried out by distinguishing between controllable and uncontrollable costs according to each unit's responsibility. This classification assists management in objectively evaluating the performance of unit heads, particularly in relation to costs that are within their control.

4. Account Code Classification

RSUD Mitra Sehat uses an account coding system in accordance with government accounting standards. Each type of expenditure has a specific code, enabling accurate recording, reporting, and traceability of financial transactions by responsible work units. This system supports the effective implementation of responsibility accounting.

5. Responsibility Reports

Each work unit prepares periodic reports on budget realization and activities, comparing planned and actual figures and explaining any variances. These reports are used to evaluate unit performance, including BPJS claim effectiveness. This reporting system reflects the application of accountability and transparency at RSUD Mitra Sehat.

Overall, all requirements for the implementation of responsibility accounting have been applied at RSUD Mitra Sehat. However, further improvements are still needed, particularly in the separation of costs among units and the enhancement of detailed financial reporting for each responsibility center.

Evaluation of Management Performance on BPJS Claim Services at RSUD Mitra Sehat

The evaluation of management performance on BPJS claim services aims to assess the effectiveness of claim management as a key source of hospital revenue. This evaluation examines whether the claim system operates in accordance with standard procedures and responsibility accounting principles, particularly in terms of responsibility allocation, budgeting, and cost reporting. Based on interviews with the finance department, claim unit, and medical records unit, performance evaluation is conducted through claim realization reports, analysis of discrepancies between submitted and approved claims, and management discussions to improve future services.

BPJS Claim Service Process at RSUD Mitra Sehat

The BPJS claim service process at RSUD Mitra Sehat follows established Standard Operating Procedures (SOPs). Claims begin from service units—outpatient, inpatient, or emergency—based on the type of medical service provided. After treatment, patient service data are recorded and verified by the medical records unit to ensure document completeness. Verified documents are then submitted to the finance/claims unit for administrative checking and claim preparation in accordance with BPJS regulations and INA-CBG's tariffs. The claims are subsequently submitted to BPJS Kesehatan for verification and payment. This process requires coordination among service units, medical records, and the finance unit. Internal data from 2024 indicate that not all submitted claims are approved; some remain pending due to further verification needs, while others are rejected due to incomplete or inaccurate documentation.

Table 2: Number of BPJS Claims at RSUD Mitra Sehat in 2024

Month	Type of Service	Submitted	Approved	Pending	Rejected
Januari	Outpatient	382	347	5	-
	Inpatient	94	79	15	-
February	Outpatient	288	284	-	4
	Inpatient	121	109	12	-
March	Outpatient	285	283	81	7
	Inpatient	114	80	26	-
April	Outpatient	249	187	64	-
	Inpatient	91	64	21	6
May	Outpatient	373	285	81	7
	Inpatient	125	79	26	-
June	Outpatient	491	434	57	-
	Inpatient	109	85	24	-
July	Outpatient	422	305	31	86
	Inpatient	113	67	35	11
August	Outpatient	332	292	10	30
	Inpatient	90	64	15	11
September	Outpatient	395	314	23	58
	Inpatient	114	62	45	7
October	Outpatient	449	392	49	8
	Inpatient	95	56	35	4
November	Outpatient	379	365	13	1
	Inpatient	92	60	32	-
December	Outpatient	459	370	88	1
	Inpatient	101	68	33	-
TOTAL	Outpatient	4504	3858	502	202
	Inpatient	1259	873	319	39

Source : RSUD Mitra Sehat, (2024)

Based on Table 1, throughout 2024 RSUD Mitra Sehat submitted 4,504 outpatient claims and 1,259 inpatient claims. Of these, 3,858 outpatient claims and 1,073 inpatient claims were approved, while the remaining claims were either pending or rejected. This indicates that BPJS claim performance still faces administrative and technical constraints. In addition to the number of claims, management performance evaluation can also be assessed based on the value of claim costs submitted and approved.

Table 3: BPJS Claim Costs at RSUD Mitra Sehat in 2024

Month	Outpatient Claims Submitted (Rp)	Outpatient Claims Approved (Rp)	Inpatient Claims Submitted (Rp)	Inpatient Claims Approved (Rp)
January	81.642.100	79.987.600	207.025.900	169.094.100
February	64.911.300	63.942.200	259.874.700	231.596.200
March	60.455.300	60.070.100	234.436.300	166.089.200
April	57.749.800	41.853.800	184.050.600	135.015.900
May	81.187.600	62.091.400	266.738.900	216.136.700
June	97.749.800	94.129.800	184.050.600	190.082.200
July	93.439.100	68.305.100	239.887.100	131.865.500
August	74.377.200	65.396.900	187.542.600	129.434.100
September	90.437.400	72.312.400	265.667.400	147.644.900
October	103.428.000	91.224.500	222.958.600	124.681.300
November	84.514.600	81.578.100	207.594.600	121.016.600
December	101.739.200	82.477.200	251.139.700	161.175.700
TOTAL	991.631.400	863.369.100	2.710.967.000	1.923.833.400

Source : RSUD Mitra Sehat, (2024)

Table 2 shows that the total outpatient claim costs submitted throughout 2024 amounted to Rp 991,631,400, while only Rp 863,369,100 were approved. For inpatient services, the submitted claim costs reached Rp 2,710,967,000, with approved claims totaling Rp 1,923,833,400. This difference indicates the existence of adjustments or deductions made by BPJS during the claim verification process.

Challenges in Managing BPJS Claims

The interview results indicate that Mitra Sehat Hospital faces several major challenges in managing BPJS claims, namely:

1. Delays in the claim process - A relatively large number of pending claims, especially in May (107 cases) and July (91 cases), indicate delays in claim settlement.
2. Incomplete medical record documents - The medical records unit often encounters difficulties in completing patient data, causing claims to be unable to be processed immediately by BPJS.
3. Discrepancies between submitted and approved costs - Significant differences occurred in inpatient claims in July, where only IDR 131,865,500 was approved out of IDR 239,887,700 submitted to BPJS.
4. Lack of coordination between units - Claims are often hindered by suboptimal communication among inpatient units, the medical records unit, and the finance department.

These challenges have a direct impact on the hospital's cash flow, as pending or rejected claims result in delays in receiving funds from BPJS.

The Role of Responsibility Accounting in Addressing BPJS Claim Management Challenges

The implementation of responsibility accounting at RSUD Mitra Sehat plays an important role in overcoming challenges in BPJS claim management by strengthening control and performance evaluation across units. This role is reflected in four main aspects:

1. The clear identification of responsibility centers, including service units, medical records, finance, and the BPJS claims unit, which helps management trace the sources of claim delays or data discrepancies;
2. The use of budgets and realization reports as performance standards to evaluate variances and managerial accountability;
3. Performance measurement based on claim outcomes and costs, where the proportion of approved, pending, and rejected claims serves as an indicator of administrative effectiveness; and
4. Periodic responsibility reporting and follow-up through coordination and evaluation meetings to determine corrective actions, rewards, or guidance. Overall, responsibility accounting supports more effective claim control and improved managerial performance.

DISCUSSION

Analysis of the Implementation of Responsibility Accounting at RSUD Mitra Sehat

The implementation of responsibility accounting at RSUD Mitra Sehat aims to ensure that each unit has clear responsibility for its activities and resource utilization. Based on the research findings, this system has been implemented effectively, as the hospital has identified responsibility centers, established performance standards through budgeting, measured performance based on actual results, and conducted regular reporting and evaluations.

Identification of Responsibility Centers

RSUD Mitra Sehat has classified several responsibility centers, including service cost centers (outpatient, inpatient, and emergency units), administrative cost centers (finance and medical records), and supporting centers (the BPJS claims unit). This classification enables management to assess each unit head's responsibility for operational activities and budget utilization. Interview results indicate that although most responsibility centers have been implemented effectively, some – such as the investment center – are still limited in practice, as investment activities remain centralized under the district health office.

Establishment of Standards as Performance Benchmarks

As a form of control and evaluation, RSUD Mitra Sehat uses the annual budget as a performance standard for each unit. Each budget plan is prepared based on service needs and targets, then compared with actual realization to assess efficiency and effectiveness.

Table 4: Budget and Actual Operational Costs of RSUD Mitra Sehat in 2024

Work Unit	Budget (IDR)	Actual (IDR)	Variance (IDR)	Realization (%)
Outpatient Services	1.215.500.000	1.112.450.000	103.050.000	91,50%
Inpatient Services	1.480.750.000	1.325.300.000	155.450.000	89,50%
Medical Records	385.200.000	348.600.000	36.600.000	90,50%
BPJS Claims Unit	278.400.000	256.800.000	21.600.000	92,20%
Finance and Administration	425.000.000	390.000.000	35.000.000	91,70%
Total	3.784.850.000	3.433.150.000	351.700.000	90,70%

Source : RSUD Mitra Sehat, (2024)

Table 4 shows an average realization rate of 90.7%, indicating that most units carried out activities according to plan. The variances are analyzed by the finance department in management meetings to identify causes and determine corrective actions. This is consistent with the second characteristic of responsibility accounting, namely the use of standards as performance benchmarks.

Managerial Performance Measurement

Managerial performance is measured by comparing actual results with the budget (variance analysis). Interviews indicate that each unit head is required to submit periodic reports on activity realization and costs. This comparison is used to assess the effectiveness of program implementation and the efficiency of fund usage. If significant deviations occur, the finance department, together with the unit leadership, analyzes the causes. The implementation of this performance measurement system shows that RSUD Mitra Sehat has consistently applied the third characteristic of responsibility accounting.

Reward and Punishment System

Evaluation results show that RSUD Mitra Sehat has implemented a mechanism of rewards and guidance for unit performance. Unit heads who achieve targets and report budget usage accurately receive recognition and opportunities for career advancement. Conversely, units that show discrepancies in reporting or delays in claims are given warnings and direct guidance from management. This system reflects the application of the fourth characteristic of responsibility accounting, namely providing rewards or punishments based on performance outcomes.

Analysis of the Requirements for Implementing Responsibility Accounting at RSUD Mitra Sehat

The implementation of responsibility accounting at RSUD Mitra Sehat meets several key requirements, namely a clear organizational structure, participative budget preparation, cost classification, account code classification, and accountability reporting.

1. The hospital's organizational structure clearly illustrates coordinated working relationships between units, making it easy to trace the responsibility of each section.

2. Budget preparation is carried out participatively involving all units, although final approval still follows the APBD system through the Health Office.
3. Cost classification is conducted to separate controllable and uncontrollable costs, facilitating managers in controlling expenditures under their responsibility.
4. Account code classification aids in reporting costs by type of activity.
5. Accountability reports are prepared periodically and serve as the basis for management to evaluate the realization of activities and costs.

In conclusion, RSUD Mitra Sehat has adequately fulfilled the requirements for implementing responsibility accounting, although improvements are still needed in formally separating cost responsibilities between units.

The Effectiveness of Responsibility Accounting in Evaluating Management Performance on BPJS Claim Services at RSUD Mitra Sehat

The implementation of responsibility accounting at RSUD Mitra Sehat plays an important role in assisting management in evaluating the effectiveness of BPJS claim services. The evaluation is conducted by assessing the alignment between managerial responsibilities in each unit and the performance achieved, including the claim service process, cost management, and the proportion of claims approved by BPJS.

Analysis of the Number of BPJS Claims

Based on internal data from RSUD Mitra Sehat in 2024, the number of BPJS claims submitted, approved, pending, and rejected can be seen in the following table :

Table 5: Analysis of the Number of BPJS Claims at RSUD Mitra Sehat in 2024

Type of Service	Submitted	Approved	Pending	Rejected	% Approved	% Pending	% Rejected
Outpatient Care	4.504	3.858	502	202	80,6%	11,1%	4,4%
Inpatient Care	1.259	873	319	39	69,3%	25,3%	3%
Total	5.763	4.731	821	241	82%	14,2%	4,1%

Source : RSUD Mitra Sehat, (2024, Proccesed by the researcher)

The table shows that 82% of the total BPJS claims submitted were approved. This percentage indicates that, in general, the BPJS claim submission process at RSUD Mitra Sehat has been running fairly well. However, there are still 14.2% of claims pending and 4.1% rejected, indicating administrative constraints or deficiencies in claim documentation. This condition can serve as an evaluation input for management, particularly for the claims unit and medical records unit, to improve accuracy and coordination in the document verification process. The implementation of responsibility accounting helps management identify the units or departments responsible for claim delays or rejections, enabling more targeted improvements.

Analysis of BPJS Claim Costs

In addition to the number of claims, effectiveness can also be assessed by comparing the claim costs submitted to BPJS with those approved, as shown in the following table:

Table 6. Analysis of BPJS Claim Costs at RSUD Mitra Sehat in 2024

Type of Service	Costs Submitted (IDR)	Costs Approved (IDR)	Difference	% Approved
Rawat Jalan	991.631.400	863.369.100	-128.262.300	87,1%
Rawat Inap	2.710.967.000	1.923.833.400	-787.133.600	70,9%
TOTAL	3.702.598.400	2.787.202.500	-915.395.900	75,2%

Source: RSUD Mitra Sehat Data, 2024 (processed by the researcher)

The data show that the total claim costs submitted amounted to IDR 3,702,598,400, while BPJS approved IDR 2,787,202,500, or 75.2% of the total submissions. The difference of IDR 915,395,900 (24.8%) indicates costs not recognized by BPJS, due to factors such as INA-CBGs tariff differences, incomplete documentation, or diagnostic mismatches. This condition suggests that the effectiveness of claim services is not yet optimal, particularly for inpatient services, which have an approval rate of only 70.9%. Through a cost responsibility system at each unit, management can trace the causes of these variances and assess the performance of service units and the claims unit. These data serve as an important evaluation tool for hospital leadership to improve the efficiency and accuracy of claim submissions in the future.

Performance Evaluation Based on Responsibility Accounting

Through the implementation of responsibility accounting, each unit head is accountable for the activities and budgets under their supervision. Management performance evaluation is carried out by comparing:

1. Budget plans with actual realization, to assess the efficiency of fund utilization.
2. The number and value of BPJS claims approved, as indicators of service effectiveness.
3. Unit responsibility reports, as a form of accountability and transparency.

The evaluation results indicate that:

1. The claims process has been implemented in accordance with procedures; however, improved coordination among units is still required to increase approval rates.
2. Cost control of services has been fairly effective, but more detailed unit-based cost responsibility reports are needed to facilitate efficiency measurement.
3. The existing reporting system has served as a basis for management in assessing performance and making decisions to improve BPJS services.

Thus, the effectiveness of implementing responsibility accounting at RSUD Mitra Sehat is evident in the system's ability to trace claim discrepancies and assign unit-level responsibility. This finding is consistent with responsibility

accounting theory, which emphasizes cost control and managerial performance based on a clear responsibility structure.

Factors Affecting the Effectiveness of Responsibility Accounting in BPJS Claim Services at RSUD Mitra Sehat

The effectiveness of responsibility accounting in evaluating management performance on BPJS claim services at RSUD Mitra Sehat is influenced by both supporting and inhibiting factors.

A. Supporting Factors:

1. Clear organizational structure – Each unit has defined responsibilities and clear lines of authority, facilitating accountability for activities and budget use.
2. Active unit participation in budgeting – All units are involved in preparing annual work plans and budgets, strengthening responsibility for budget realization.
3. Periodic responsibility reports – Regular activity and financial reports serve as the basis for management performance evaluation.
4. Management commitment to transparency and cost control – Routine evaluation meetings demonstrate accountability and continuous improvement.

B. Inhibiting Factors:

1. Centralized budgeting system – Final budget approval follows regional government limits (APBD), reducing flexibility at the responsibility center level.
2. Limited human resources in the claims unit – High workload and limited staff lead to delays in claim administration and verification.
3. Limited training and understanding of responsibility accounting – Incomplete understanding among staff affects reporting quality and internal control.
4. Frequent changes in BPJS policies – Updates to INA-CBGs tariffs and administrative rules require rapid adaptation to avoid pending or rejected claims.

Efforts to Improve the Effectiveness of Responsibility Accounting

To enhance the effectiveness of responsibility accounting as a performance evaluation tool, RSUD Mitra Sehat can undertake the following measures:

1. Strengthen the Separation of Responsibility Centers Each unit, including the BPJS claims unit, should be formally designated as a cost center with its own financial reports and budget realization.
2. Prepare Periodic Responsibility Cost Reports Regular reports on activity realization and operational costs are needed to facilitate performance and efficiency analysis for each unit.
3. Provide Training on Responsibility Accounting Training for staff – especially in finance and claims – can improve understanding of cost responsibility and its role in performance evaluation.
4. Enhance Coordination and Internal Control Stronger coordination among service units, medical records, and finance can reduce administrative errors that lead to pending or rejected claims.

5. Optimize the Use of Hospital Information Systems (SIMRS)
Maximizing SIMRS can improve the accuracy and timeliness of BPJS claims data collection and reporting.

The effectiveness of responsibility accounting at RSUD Mitra Sehat is influenced by both supporting and inhibiting factors. Although task division and reporting are in place, effectiveness remains suboptimal due to centralized budgeting constraints and the absence of formal cost reports by responsibility center.

CONCLUSIONS AND RECOMMENDATIONS

The implementation of receivables control at Hotel Sintesa Peninsula Manado Based on the research findings and discussion, the following conclusions can be drawn:

1. The implementation of responsibility accounting for cost centers at RSUD Mitra Sehat has been fairly effective, as reflected in a clear organizational structure, well-defined division of responsibilities among units, and participative budgeting.
2. Several work units at RSUD Mitra Sehat function as cost responsibility centers, where managerial performance is measured by comparing budgets with actual results. Although not all units have formally implemented this system, the applied responsibility principles have improved financial transparency and accountability.
3. The evaluation of management performance in BPJS claim services shows an approval rate of 82% of total submissions. Unapproved claims are mainly due to administrative issues, such as incomplete documentation and differences in INA-CBGs tariffs.
4. Responsibility accounting serves as a control and performance evaluation tool. Through responsibility reports and regular evaluation meetings, management can assess unit performance, identify constraints, and take corrective actions to improve BPJS claim services.
5. Nevertheless, further improvements are needed, particularly in cost segregation by unit, more detailed cost reporting, and stronger inter-departmental coordination to reduce pending and rejected claims.

Based on the results of the research and discussion, the following conclusions can be drawn:

1. The implementation of responsibility accounting for cost centers at RSUD Mitra Sehat has been fairly effective, as indicated by a clear organizational structure, well-defined division of responsibilities among units, and participatory budgeting practices.
2. Several work units at RSUD Mitra Sehat have functioned as cost responsibility centers, where managerial performance is measured by comparing budgets with actual realization. Although not all units have formally implemented this system, the existing responsibility principles have contributed to improved financial transparency and accountability.
3. The evaluation of management performance in BPJS claim services shows that 82% of submitted claims were approved. Rejected claims were mainly

- due to administrative issues, such as document discrepancies and differences in INA-CBGs tariffs.
4. Responsibility accounting has served as a control and performance evaluation tool for management. Through responsibility reports and routine evaluation meetings, management can assess unit performance effectiveness, identify constraints, and take corrective actions in the BPJS claim process.
 5. Nevertheless, the implementation of responsibility accounting still needs improvement, particularly in the separation of costs by work unit, the preparation of more detailed cost reports, and enhanced coordination among installations to reduce pending and rejected claims.

ADVANCED RESEARCH

For future research, it is recommended to expand the scope of analysis by involving more hospitals or healthcare institutions to allow for comparative studies on the implementation of responsibility accounting. Subsequent studies may also incorporate additional variables, such as information system effectiveness, human resource competence, or organizational culture, to better explain factors influencing BPJS claim performance. In addition, the use of longer observation periods and mixed research methods (quantitative and qualitative) is suggested to obtain more comprehensive and in-depth findings related to cost control and management performance evaluation..

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