
The Influence of Organizational Culture and Utilization of Accounting Information Systems on Managerial Performance

Aulia Gusmiarni ¹, Sudrajat ²

Abstract:

The occurrence of a fairly high inflation rate in Lampung Province in the second quarter of 2022 has had an impact on aspects of people's lives. This affects the priority scale of needs that must be met by the community. BPJS Kesehatan Bandar Lampung Branch Office is one of the organizations affected. Based on the target achievement report as of December 2022, information was obtained that the achievement of participant contributions was less than the predetermined target. In achieving goals, employees as operational actors play an important role. The existence of an organizational culture is balanced by the existence of an optimal accounting information system that can produce good productivity. This research was conducted at the BPJS Kesehatan Bandar Lampung Branch Office. The method of determining the research sample is based on a saturated sampling technique with a sample of 83 employees. The research instrument used was a questionnaire with data analysis techniques used including data quality tests, data statistical tests, and hypothesis testing. The results showed that organizational culture and utilization of accounting information systems had a positive effect on improving the managerial performance of employees working at the BPJS Kesehatan Bandar Lampung Branch Office.

Keywords: Organizational culture, Accounting information systems, Managerial Performance

1. Introduction

The economic condition of a region is always fluctuating in line with the presence of factors related to driving and inhibiting economic growth. As is currently happening in Lampung Province, there will be an increase in economic growth in the second quarter of 2022 which is quite significant when compared to economic growth in the first quarter of 2022. Based on the Lampung Province Economic Report for the second quarter of 2022 published by Bank Indonesia last August, it was noted that Lampung Province's economy in the second quarter of 2022 grew by 5.22% (yoy). This figure was recorded as higher when compared to the first quarter of 2022, which was 2.85%. This economic improvement was accompanied by high inflation rates in Lampung

¹Faculty of Economy and Business, Universitas Lampung, Indonesia, gusaulia1908@gmail.com

²Faculty of Economy and Business, Universitas Lampung, Indonesia, drajat239@gmail.com

Province. From the same information source, it was noted that Lampung Province's inflation in the second quarter of 2022 was above the inflation target range of $3 \pm 1\%$, which reached 5.00% (yoy). This figure is higher than the inflation rate in the first quarter of 2022, which was 2.43% (yoy). In fact, this figure is higher than the recorded national inflation rate of 4.35%. This increase in the inflation rate is thought to have occurred as a result of being driven by increased demand entering the National Religious and Holidays (HKBN) period and rising food prices due to the continued increase in global commodity prices. The impact of this increase in the inflation rate has led to an increase in the price of staple goods. It can be predicted that the prospect of inflation in 2022 will continue to increase and will be slightly higher than the inflation target range of $3 \pm 1\%$.

The impact of the increase in the prices of staple goods is of course felt by all elements of society in Lampung Province. Security for health becomes a secondary human need after they have succeeded in fulfilling their basic needs. The existence of high inflation certainly has an impact on society, including business actors, both individuals and profit/non-profit oriented organizations/organizations, as is the case with the BPJS Kesehatan Bandar Lampung Branch Office. According to Abraham Moscow in his theory of needs says that human needs are divided into five levels including physiological, safety, social, self-esteem, and self-actualization needs. In this case, health insurance is a safety need for society where humans need to feel safe and protected and free from threats, disturbances, and to feel stable whether caused by accidents, war, crime, epidemics, riots, and other things that can be minimized. However, this need for security cannot be completely fulfilled by human beings. This is because humans will prioritize their physiological needs first before the need for security.

Table 1. Achievement of Participation Targets

Component	Target	Realization	Difference
Participant	3.323.452	3.353.287	+ 29.835
Participant Fees	Rp 757.181.460.600	Rp 725.989.216.269	Rp 31.192.244.331

Source: Participation Target Achievement Report, 2022

Based on reports on the achievement of participant recruitment targets, information was obtained that until the end of December 2022, the target achievement of participant contributions had not yet been reached. The working area of the BPJS Kesehatan Bandar Lampung Branch Office consists of four districts including South Lampung, Pesawaran, Pringsewu, and Tanggamus. When observed from external factors, the existence of a fairly high inflation rate in Lampung Province is one of the triggers for business actors or business entities in the working area of the BPJS Kesehatan Bandar Lampung Branch Office not to be willing to register as participants in the JKN (National Health Insurance) Program. This is due to the increase in the level of expenditure and consumption that must be spent by both consumer and producer households so that it is very possible for the community to be ignorant of future needs which are of a precautionary nature.

In accordance with existing regulations, when referring to the Undang-Undang Dasar Republik Indonesia 28 H Paragraph (1) which reads "Every person has the right to live in physical and spiritual prosperity, to have a place to live, and to get a good and healthy environment and has the right to obtain health services ". And it was strengthened by the issuance of UU No. 40/2004 concerning the National Social Security System which states that employers are gradually obliged to register themselves and their workers as participants with the Social Security Administering Body, in accordance with the social security program that they participate in. Not only that, the President of the Republic of Indonesia firmly appealed to all people to register themselves as JKN Program participants by giving instructions to related parties to take steps according to their respective duties, functions and authorities to optimize the National Health Insurance program. . This instruction was given to most of the ministers, attorney general, police, governors and regents/mayors, the Board of Directors of the BPJS Kesehatan and the Dewan Jaminan Sosial Nasional (DJSN) as stipulated in the Inpres (Instruksi Presiden) of the Republic of Indonesia No. 1/2022.

With these regulations, it indicates the importance of health insurance for a country. However, observing the existing reality, there are still many Indonesian citizens who do not have health insurance. This situation is contrary to the issuance of various regulations related to social security. This kind of problem is a challenge for the administering body, in this case, BPJS Kesehatan. In addition to external factors, internal factors from BPJS Kesehatan also need to be considered. How do the employees, who are hereinafter referred to as BPJS Kesehatan Ambassadors, work in carrying out their duties and authorities in accordance with the established vision and mission of the organization. BPJS Kesehatan establishes a vision, mission, values and organizational culture and builds an organizational structure so that it can carry out its duties and responsibilities optimally, including actively collecting contributions from participants (collecting), then combining all collected participant contributions (pooling) and managing The contributions of these participants are through purchasing health services and managing assets (purchasing and investing) carefully, prudently, transparently, efficiently and effectively for the greatest benefit of the health protection of participants (BPJS Kesehatan, 2022).

In carrying out its operations, BPJS Kesehatan tries to be guided by the prevailing organizational culture, in which this culture is one of the differences between BPJS Kesehatan and other insurance companies. The values of BPJS Kesehatan or often referred to as the BPJS Kesehatan Way are used as the DNA of BPJS Kesehatan employees with the hope of achieving the organizational vision and motivating them to always realize quality, sustainable, fair and inclusive health insurance. BPJS Kesehatan also keeps up with the times with the aim of updating and efficiency. The management of information system development at BPJS Kesehatan is contained in the Regulation of the Board of Directors of BPJS Kesehatan No. 69/2020 concerning Guidelines for the Governance of Information Technology for BPJS Kesehatan. In the process of developing Information Technology, especially information system development, the Directorate of Information Technology certainly cannot work alone.

This requires coordination and direct support from the Functional Work Units at the Head Office, Regional Deputy Offices, and Branch Offices who are more knowledgeable about the business processes within the Work Units or each Directorate, even if the information system development involves the JKN digital ecosystem then the development of information systems in the management of JKN requires the support of relevant stakeholders. Some of the information systems used in BPJS Kesehatan operations include Mobile JKN, Edabu, Aplikasi Kepesertaan.

The implementation of an integrated technology-based information system, if managed properly by the users, will certainly have a positive impact. However, looking back at the recruitment targets that have been achieved by BPJS Kesehatan, especially the Bandar Lampung branch for the first semester of 2022, it can be said that they have not met what was expected. There needs to be a re-observation of the internal organization which can be presented through the application of organizational culture at the BPJS Kesehatan Bandar Lampung Branch Office considering external conditions such as economic conditions which when observed from quarterly economic reports are in a state of high inflation.

The creation of good performance in a company certainly depends on how the company manages and coordinates its employees so that they can maximize productivity to increase performance. Responding to the problems that occurred at the BPJS Kesehatan Bandar Lampung Branch Office, researchers decided to conduct research on BPJS Kesehatan employees at the Bandar Lampung Branch Office regarding the organizational culture they run and the targets given. This makes organizational culture one of the independent variables in this research. In addition to the organizational culture itself, researchers also need to conduct research on external factors from employees such as the work environment. As it is known that in its operational activities, BPJS Kesehatan has used an integrated information system with the aim of this information system being able to increase effectiveness and productivity. For this reason, in addition to employee motivation, researchers decided to conduct research on optimizing the use of accounting information systems available to be able to make a major contribution to the performance of both individuals and each field to the general performance produced by the BPJS Kesehatan Bandar Lampung Branch Office.

2. Theoretical Background

Organizational culture is a characteristic that exists in an organization and is used as a guideline for an organization or company which can be a differentiator between one organization and another. Organizational culture can be interpreted as a system of values or norms, assumptions, or norms that have been applied, agreed upon and followed by members of an organization as a guideline for behavior and solving problems that occur in the organization. In improving work effectiveness, organizational culture becomes very strategic and crucial. Organizational culture is a staple in solving problems both externally and internally which in practice is carried

out consistently and is inherited by new members as a way to understand, think about, and feel related problems (Muis et al., 2018). In practice, the culture that is formed in an organization can be influenced by individual character, company ethics, division of power, and organizational structure (Ardiana et al., 2013).

According to Romney and Stenbart (2011), a system is a series of two or more interconnected components that interact to achieve one goal. Accounting information systems have a fairly important role in the company's operational activities. In its application, the accounting information system contains a variety of integrated data. The results of the information system will be in the form of reports or data needed, both in the form of reports or financial and non-financial data. From these results, information is obtained that will be used by stakeholders to make decisions in company operations (Riana & Rianty, 2019).

This study aims to analyze how organizational culture and utilization of accounting information systems affect managerial performance improvement at the BPJS Kesehatan Bandar Lampung Branch Office. This study uses the theory of motivation developed by Higiene and Maslow. Hygiene Motivation Theory or Two Factor Theory states that in organizational life, humans are influenced by two factors, namely environmental factors and the work factor itself. Environmental factors or often called maintenance factors in organizations can be in the form of organizational policies, supervision, and relationships with superiors and co-workers. Environmental factors do not motivate employees, but can reduce employee performance and performance. While the work factor itself or often called motivation factors can lead to job satisfaction and increase achievement if done, but if not done it does not have any impact and has no effect on satisfaction (Marliani, 2019). Meanwhile, the theory of motivation developed by Maslow states that a person is compelled to do something because a need is met. These needs are divided according to the priority scale. In the world of organizations, the use of information systems is important and crucial. The optimal use of information systems makes employees more productive in carrying out their work and more time efficient. This makes the accounting information system a necessity in the organization. The following is a research framework that has been compiled:

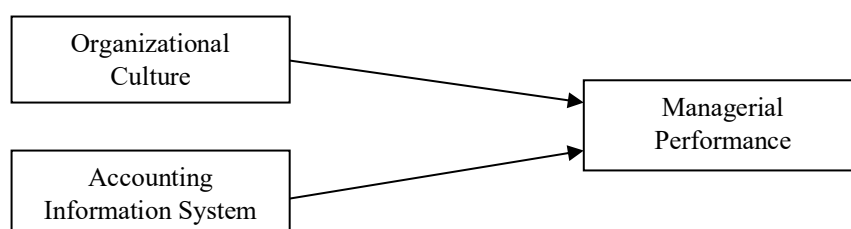


Figure 1. Frame Of Research

To achieve the company's goals, in this case BPJS Kesehatan applies values which are a series of values and culture that must be instilled within the company's internal

objectives with the aim of achieving the vision and mission. One of the achievements of this vision and mission includes the annual membership target. In accordance with the problems previously described, there is a gap between the realization and the target set. Organizational culture in this study was measured using a series of values used by the BPJS Kesehatan Bandar Lampung Branch Office which are considered as culture and norms. These include integrity, collaboration, excellent service, and innovation. Based on the motivation theory developed by Hygiene, it is necessary to understand how a work environment affects employees and how they act and behave during work to achieve the set targets. This is one of the responses from employees in understanding the prevailing organizational culture in order to actualize themselves. There is previous research related to the influence of organizational culture on managerial performance, one of which is research conducted by Wibowo, Triyoga A (2008) which states that in assessing the performance of employees, organizational culture is one of the influential variables. Based on the description above, the hypothesis proposed is:

H1: Organizational culture has a positive effect on managerial performance

The system is a series of two or more interconnected components that interact to achieve one goal (Romney, 2011). Accounting information systems have a fairly important role in the company's operational activities. In its application, the accounting information system contains a variety of integrated data. The results of the information system will be in the form of reports or data needed, both in the form of reports or financial and non-financial data. From these results, information is obtained that will be used by stakeholders to make a decision in the company's operations (Riana, 2019). According to Romney and Steinbart (2018: 11) a good accounting information system is characterized by several benefits that can be obtained including improving quality and reducing costs of products or services (services), increasing efficiency, and sharing knowledge. The accounting information system is inseparable from the responses of its users. Based on the motivation theory developed by Maslow, when a person has a strong need, the impact will motivate a person to use behavior that leads to fulfilling the need. Utilization of a good accounting information system and producing output that is in accordance with the vision, mission and targets of the organization in this study is a requirement that must be achieved by employees so that there is a need for adaptation by employees in dealing with this. According to research conducted in stated that the accounting information system has a positive and significant effect on managerial performance and investment decision making (Paramitha, 2017). Based on the description above, the hypothesis proposed is:

H2: Utilization of accounting information systems has a positive effect on managerial performance

3. Methodology

This research was conducted at the BPJS Kesehatan Bandar Lampung Branch Office. In this study, the type of research used is quantitative research with a survey approach which aims to analyze the influence of independent variables in this case

organizational culture (X1) and utilization of accounting information systems (X2) on the dependent variable (managerial performance) in entities the sample is BPJS Kesehatan Bandar Lampung Branch Office. Quantitative research with a survey approach is carried out by studying the data that has been collected in the form of numbers (Likert scale) and processing the data so that it can be found testing and proving the hypotheses that have been determined in the form of correlations between variables either partially or simultaneously.

The population in this study were all BPJS Kesehatan employees at the Bandar Lampung Branch Office who were directly involved in the company's operating activities. The determination of the sample in this study is to use a saturated sampling technique in which all members of the population are used as research samples. So that the sample in this study was the same as the population, namely all BPJS Kesehatan employees at the Bandar Lampung Branch Office who were directly involved in the company's operating activities. In this study, two categories of variables were used, namely the independent variable and the dependent variable. Independent variables or often also called independent variables are variables that cause or will affect and cause changes in the dependent variable (Purba, 2021). In this study, several independent variables were used including organizational culture (X1) and accounting information systems (X2). The dependent variable or dependent variable is the variable that is affected or changes due to the independent variable. In research, this variable is the main focus that can be measured to determine how much influence the independent variable has (Purba, 2021). In this study, the dependent variable used is managerial performance (Y).

In this study, the data used are primary data and secondary data. Primary data is data that comes directly from those concerned, such as the results of interviews, questionnaires, and so on. While secondary data is data that comes from a second person or is not directly obtained, such as financial reports, performance reports, and so on (Purba, 2021). As for the primary data referred to in this research, namely data obtained directly through distributing questionnaires to employees at the BPJS Kesehatan Bandar Lampung Branch Office who became the research sample. Meanwhile, the secondary data used in this study is data obtained from observations and searches through the official BPJS Kesehatan website which can be accessed at www.bpjs-kesehatan.go.id and fields in related branch offices. The questions in the questionnaire will later represent the measurement indicators of each variable used so that the data obtained from the distribution of the questionnaire will be relevant to the issues raised. Related to the measurement scale, each question in the questionnaire will be given a different score for each answer choice (multiple choice) where this score will represent the implementation of the variables by the respondents. The following is a classification of scores on the questionnaire that will be distributed:

Table 2. Likert Scale Weighting

No.	Answer Type	Answer Code	Statement Score	
			<i>Favorable</i>	<i>Unfavorable</i>
1	Strongly Agree	SA	5	1
2	Agree	A	4	2
3	Neutral	N	3	3
4	Disagree	D	2	4
5	Strongly Disagree	SD	1	5

Source: Processed Data (2023)

The research instrument is basically a tool used to collect data in research. Good research instruments will produce good data, good data will produce good research conclusions too. Thus the quality of the research instrument ultimately determines the quality of the research results (Purwanto, 2018). In this study, the research instrument used was a questionnaire. The questionnaires used include questionnaires regarding employee motivation, utilization of accounting information systems, and managerial performance. In this research process, the collected data will be prepared to be processed, analyzed, and the results interpreted. The tools used in analyzing research data are Microsoft Excel 2010 and SPSS v.26. In the data analysis stage, several methods were used including descriptive statistics, data quality tests (validity and reliability), statistical tests (normality), and hypothesis testing (multiple linear regression analysis, partial t tests, and simultaneous F tests).

4. Empirical Findings/Result

Respondents in this study were BPJS Kesehatan employees at the Bandar Lampung Branch Office who also participated in carrying out operational activities directly. Based on BPJS Kesehatan Personnel Data for the Bandar Lampung Branch Office in 2023, there were 63 employees with permanent employee status and 20 employees with non-permanent employee status, so that the number of respondents counted as the research sample was 83 employees. Based on the results of distributing the questionnaires, the return rates for the questionnaires were obtained as follows:

Table 3. Statistic Descriptive

Variabel	N	Mean	Modus	Std. Dev	Max	Min
X1	83	46,928	44	4,463	55	33
X2	83	41,687	48	4,356	50	32
Y	83	56,169	56	4,074	65	47

Source: Processed Data (2023)

Descriptive statistics in this study are presented to provide information about the characteristics of the research variables including the average (mean), mode, standard deviation, maximum value, and minimum value. For the organizational culture variable, the average value (mean) is 46.928 with a maximum value of 55 and a

minimum value of 33. This means that most of the BPJS Kesehatan employees at the Bandar Lampung Branch Office agree with the given statement of employee motivation. In the variable utilization of the accounting information system, the average value (mean) is 41.687 with a maximum value of 50 and a minimum value of 32. This means that most of the BPJS Kesehatan employees at the Bandar Lampung Branch Office agree with the statement on the use of the given accounting information system. Furthermore, the managerial performance variable has an average value (mean) of 56.169 with a maximum value of 65 and a minimum value of 47. This means that most employees agree with the statement on the use of the given accounting information system.

Next, namely the results of testing the quality of data and statistics. The results of the validity test for each questionnaire item for the three variables have a significance value not greater than 0.05. This shows that the questionnaire used is valid and can be a valid measuring tool in this study. The results of the reliability test for the three variables obtained a Cronbach's Alpha value that was greater than 0.60. So that the three variables are declared reliable. The normality test was carried out using the NPar Test. Based on the results of the NPar Tests (One-Sample Kolmogorov-Smirnov Test) it is known that the Asymp. Sig. greater than 0.05, namely 0.200. Supported by the shape of the histogram curve that resembles a bell and the points on the P-P Plot of Regression Standardized Residual curve that follow the diagonal line, it can be proven that the data has been normally distributed.

In this study, the hypothesis testing was carried out, namely multiple linear regression analysis, Partial t test, Simultaneous F test. Multiple Linear Regression Analysis was conducted to find out how much the independent variables can affect the dependent variable. Partial t test was conducted to find out how each independent variable (X1 and X2) influences the dependent variable (Y). While the Simultaneous F Test was carried out to find out how the effect of all independent variables (X1 and X2) on the dependent variable (Y). Multiple linear regression testing is done by interpreting the regression equation with the test results in the Coefficients Table. The following is a Table of Coefficients in multiple linear regression analysis:

Table 4. Multiple Linear Regression Test Results (Table Coefficients)

		Unstandardized Coefficients	
	Model	B	Std. Error
1	(Constant)	16,133	3,281
	X1	0,406	0,083
	X2	0,383	0,085

Source: Processed Data, SPSS v.26 (2023)

Based on table 4, the multiple linear regression model can be obtained as follows:

$$Y = 16,133 + 0,406X_1 + 0,383X_2 + e$$

From the results of the regression equation, it can be concluded that a constant value of 16.133 means that if all independent variables are considered constant or there is

no change (value 0), then managerial performance (Y) has increased by 16.133. Organizational Culture Value (X1) is 0.406 positive. This means that any increase in Organizational Culture (X1) of 0.406 will have an impact on an increase in Managerial Performance (Y) of 0.406 assuming other variables are constant. SIA Utilization Value (X2) of 0.383 is positive. This means that any increase in AIS Utilization (X2) of 0.383 will have an impact on an increase in Managerial Performance (Y) of 0.383 assuming other variables are constant.

Hypothesis testing through partial t test is done by comparing the significance value obtained from the test results. The basis for decision making on the Partial t test is acceptable if the significance value in the Coefficients Table is not greater than 0.05 (Sig. <0.05). The following are the results of testing the hypothesis in research using SPSS v.26:

Table 5. Table Coefficients

Model		Unstandarized Coefficients		Standardized Coefficients Beta	t	Sig.
		B	Std. Error			
1	(Constant)	16,133	3,281		4,917	0,000
	X1	0,406	0,083	0,445	4,891	0,000
	X2	0,383	0,085	0,410	4,505	0,000

Source: Processed Data, SPSS v.26 (2023)

Based on table 5, the results of testing the hypothesis with the Partial t Test show that the significance value of the variable X1 (Organizational Culture) is not greater than 0.05 ($0.00 < 0.05$) and the Beta value in the Unstandardized Coefficients column is 0.406. It can be concluded that X1 (Organizational Culture) has a positive effect on Y (Managerial Performance). Interpreting table 5, it is known that the significance value of the X2 variable (Utilization of SIA) is not more than 0.05 ($0.00 < 0.05$) and the Beta value in the Unstandardized Coefficients column is 0.383. It can be concluded that X2 (Utilization of AIS) has a positive effect on Y (Managerial Performance).

In the Simultaneous F Test, decision making is acceptable if the significance value in the ANOVA table is not greater than 0.05 (Sig. <0.05). The following is the Simutan F test result:

Table 6. ANOVA Tables

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	804,667	2	402,334	57,789	0,000
	Residual	556,971	80	6,962	-	-
	Total	1.361,639	82	-	-	-

Based on table 6, it is known that the significance value is not more than 0.05 ($0.00 < 0.05$) so it can be concluded that all independent variables (X1 and X2) have a significant influence on the dependent variable (Y).

5. Discussion

As an organization, the BPJS Kesehatan Bandar Lampung Branch Office has a set of values and norms as an organizational culture which is often referred to as the BPJS Kesehatan Way. This set of values is summarized in four behaviors, namely integrity, collaboration, excellent service, and innovation. The existence of this culture requires BPJS Kesehatan employees to behave and act in line with the applied culture in order to achieve common organizational goals. Based on the results of testing the hypothesis on the Partial t test which has been presented in table 5, the significance value of the organizational culture variable is 0.001 with a positive β value. Because $0.001 < 0.05$, this shows that H1 is supported, meaning that organizational culture has a positive influence on managerial performance at the BPJS Kesehatan Bandar Lampung Branch Office. This is reinforced by the theory of motivation developed by Higiene and Herzberg, namely the two-factor theory. This theory explains that a person's attitudes and actions at work are influenced by two factors, namely environmental factors and the work factor itself. Focusing on environmental factors (maintenance factors), Hygiene and Herzberg suggest that in organizational life, humans will be influenced by organizational policies and relationships with superiors and co-workers. As is the case with the existence of an organizational culture in BPJS Kesehatan which is an organizational value and can influence how employees behave to achieve common goals. Because basically, a series of policies within the organization are prepared in order to achieve the vision and mission of the organization. The results of this test are also in line with research conducted in 2021 which states that there is a significant positive influence between organizational culture on employee performance (Syam, 2021).

The accounting information system has a fairly important role in the operational activities of the organization. In its application, the accounting information system contains a variety of integrated data. The results of the information system can be in the form of reports or data needed. Currently, many organizations have taken advantage of accounting information systems in their daily lives. Like the BPJS Kesehatan Bandar Lampung Branch Office which has several information systems for operational activities. The information systems used in each division are e-Dabu and membership applications. Based on the results of the partial t test presented in table 5, a significance value of 0.000 is obtained and a positive β value. Because $0.000 < 0.05$, this indicates that H2 is supported, meaning that the use of accounting information systems has a positive influence on managerial performance at the BPJS Kesehatan Bandar Lampung Branch Office. Utilization of an integrated system for the sake of achieving ease and effectiveness of organizational work is mandatory today. As with the theory of needs developed by Maslow which states that a person acts because of a need. Organizations are currently making a system a necessity to assist operational activities and increase productivity. BPJS Kesehatan has an integrated accounting information system in accordance with what is expected of the times. With the optimal utilization of information systems that are considered a necessity for organizations to provide better work results and have a positive impact on managerial. The results of

this test are in line with research conducted in 2017 which stated that the accounting information system has a positive effect on managerial performance (Paramitha, 2017).

6. Conclusions

Based on the formulation of the problem, objectives, theories, hypotheses, and the results of the tests that have been carried out, it can be concluded that first, organizational culture has a positive effect on managerial performance. The better employees carry out the organizational culture that applies at the BPJS Kesehatan Bandar Lampung Branch Office at work will improve performance at the company. Second, the use of accounting information systems has a positive effect on managerial performance. The more optimal the utilization of the accounting information system owned by BPJS Kesehatan will further improve the performance of the company, in this case the BPJS Kesehatan Bandar Lampung Branch Office.

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