

The Influence Of Accountability, Transparency, And Information Technology On The Quality Of Public Services (Case Study At Bpjs Ketenagakerjaan Purwakarta)

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Submitted :08-06-2025, Accepted : 09-07-2025, Published : 10-08-2025

Abstract

This study aims to determine the effect of accountability, transparency, and information technology on the quality of public services partially and simultaneously. The method used in this study is a quantitative method, the data sources used are primary data and secondary data. To obtain data in this study is distributed questionnaires through Google Forms online and barcode offline. The population in this study were all participants of BPJS Ketenagakerjaan Purwakarta. The number of samples in this study was 100 respondents using the Slovin formula. The sampling technique used was purposive sampling with the criteria of participants registered with BPJS Ketenagakerjaan Purwakarta. Testing of the research variables was conducted using the Structural Equation Modeling (SEM) method with the SmartPLS 4 application. The results of the study indicate that Accountability, Transparency, and Information Technology have a significant positive effect on the Quality of Public Services. Accountability with a P-Value of $0.012 < 0.05$, a T-statistic value of $2.527 > 1.98$ and a positive original sample of 0.275. Furthermore, Transparency with a P-Value of $0.003 < 0.05$ and a T-statistic value of $2.973 > 1.98$ with a positive original sample of 0.383. And Information Technology with a P-Value of $0.023 < 0.05$ and a T-statistic value of $2.268 > 1.98$ with a positive original sample of 0.296. Furthermore, the results of the coefficient of determination (R-Square) are 0.736 or 73.6% included in the strong category, which means that the variable of Public Service Quality can be explained strongly by Accountability, Transparency, and Information Technology.

Keywords : Accountability, Transparency, Information Technology, Quality of Public Services

Introduction

The advancement of information technology and international integration has increased public expectations and demands for better services in the future. According to Rosanjaya & Nafi'ah (2023), public service is crucial and remains a challenge in Indonesia and must be continually improved. Siburian et al. (2021) define service quality as the expected level of excellence and the control over that level of excellence to meet customer expectations. If the service or service received meets expectations, the service or service quality is categorized as good and satisfactory.

A recent phenomenon, according to the BPJS Ketenagakerjaan website, is a decline in

satisfaction in 2023. BPJS Ketenagakerjaan conducted an e-survey of all 1,980,599 BPJS Ketenagakerjaan participants. The results, in line with the Service Blueprint, showed that in 2019, there were 1,901,375 participants, representing 96%. In 2020, there were 1,841,957, representing a 93% percentage. In 2021, there were 1,762,733, representing a 89% percentage. In 2022, there were 1,822,151, representing a 92% percentage. In 2023, there were 1,703,315, representing a 86% percentage. Furthermore, the BPJS Ketenagakerjaan Good Governance Index decreased in 2020. Data shows that in 2016, it was 95.54%. In 2017, it was 95.69%. In 2018, it was 95.75%. In 2019, it was 95.94%. In 2020, it was 94.31%. Amalia (2023) states that accountability and transparency are essential fundamental principles in the public sector to maintain governance capacity and ensure effective service delivery. Furthermore, according to the United Nations Development Program (Hermansyah et al., 2018), without the principle of accountability, the principle of transparency becomes meaningless, while without it, there would be no principle of accountability because, conceptually, accountability and transparency are parallel and interconnected. According to Hoki & Efriadi (2022), the application of information technology in companies supports accounting activities because it is more effective and saves time. According to the BPJS Ketenagakerjaan website, digitizing services will facilitate participant registration and payment of membership fees, as well as expedite claim submissions. According to data obtained from the BPJS Ketenagakerjaan annual report for 2022, there were 621,033 complaints. According to Nurdin (2019), public service is related to employee attitudes. To ensure employees provide quality services to the public, they must implement the principles of accountability and transparency in managing social security funds and providing quality services to the public. Furthermore, Information technology is a substitute for humans in providing optimal services to the public. Therefore, as a public legal entity, BPJS Ketenagakerjaan (Employment Social Security Agency) should implement information technology in managing social security funds and providing quality services to the public.

BPJS Ketenagakerjaan continuously evaluates its services to the public. Therefore, it is crucial for BPJS Ketenagakerjaan, as the Social Security Administration, to implement the principles of accountability, transparency, and good information technology to provide quality services to the

public. The theory used in this research is the Theory of Planned Behavior (TPB). The more positive attitudes are established between employees and BPJS Ketenagakerjaan participants, the more satisfied participants will be, and the quality of BPJS Ketenagakerjaan services can be considered. This theory also relates to information technology, as it acts as a substitute or intermediary for human behavior.

Based on this description, the author aims to research "The Influence of Accountability, Transparency, and Information Technology on the Quality of Public Services: A Case Study at BPJS Ketenagakerjaan Purwakarta."

The research hypotheses are:

H1 = There is an Effect of Accountability on the Quality of Public Services at the Purwakarta BPJS Employment Agency.

H2 = There is an Effect of Transparency on the Quality of Public Services at the Purwakarta BPJS Employment Agency.

H3 = The Effect of Information Technology on the Quality of Public Services at the Purwakarta BPJS Employment Agency.

Methods

The objects of this study consist of: Accountability, Transparency, Information Technology, and Public Service Quality. The subjects of this study were all 256,335 participants registered with the Purwakarta BPJS Employment Agency (BPJS Ketenagakerjaan) in 2024. The research method used was descriptive with a quantitative approach. The population in this study included all Purwakarta BPJS Employment participants in 2024. The sample size was 100 people. The sample size was determined using the Slovin formula. The sampling technique used was purposive sampling with non-probability sampling. Data collection techniques in this study included internet research, observation, and questionnaires. The data analysis technique used in this study was the Structural Equation Modeling (SEM) method with the Partial Least Squares (PLS) approach and the SmartPLS 4 application.

Results and Discussion

Outer Model

Convergent Validiy

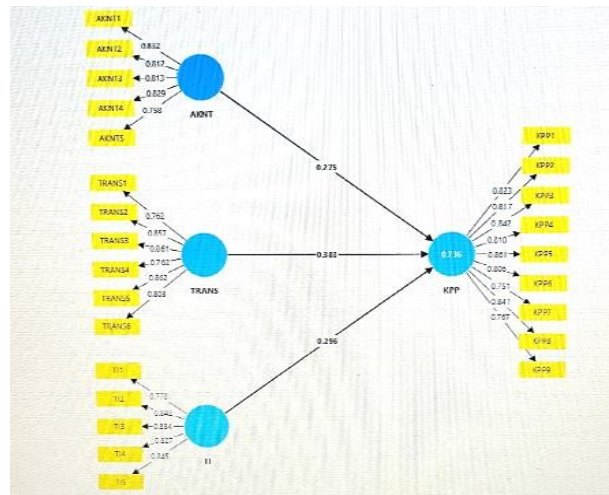


Figure Cross Loading

As shown above, each indicator has an outer loading value >0.60 . Therefore, it can be said that all indicators have met the requirements for passing the validity test and are declared valid.

Discriminant Validity

Pengujian ini dilakukan dengan melihat nilai *cross loading* pengukuran konstruk. Nilai *cross loading* masing-masing konstruk dievaluasi untuk memastikan bahwa korelasi konstruk dengan item pengukuran lebih besar daripada konstruk lainnya. Hasil pengujian menunjukkan bahwa nilai *cross loading* dari setiap indikator pada variabel berada diatas nilai *cross loading* dari variabel latennya. Sehingga instrument penelitian dikatakan valid. Pengujian *discriminant validity* dapat juga dilakukan dengan membandingkan nilai akar AVE (*Fornell-Larcker Criterion*) dengan nilai korelasi antar variabel latent. Nilai akar AVE harus lebih besar dari korelasi antar variabel latennya (Savitri *et al.*,2021 :35). Berdasarkan olah data yang telah dilakukan semua akar AVE (*Fornell-Larcker Criterion*) tiap konstruk lebih besar daripada korelasinya dengan variabel lainnya. Nilai akar AVE variabel AKNT adalah sebesar 0,809 nilai tersebut lebih besar daripada korelasinya dengan konstruk lainnya yaitu dengan variabel TRANS sebesar 0,662 lalu dengan variabel TI sebesar 0,712 dan dengan variabel KPP sebesar 0,739. Selanjutnya nilai akar AVE variabel TRANS adalah sebesar 0,819. Nilai tersebut lebih besar daripada korelasinya dengan konstruk lainnya yaitu dengan variabel

TI sebesar 0,754 dan dengan variabel KPP sebesar 0,788. Kemudian nilai akar AVE.

Composite Reliability

A variable can be declared reliable or Composite Reliability if it has a Composite Reliability value above 0.7, then an AVE value above 0.5 and a Cronbach's alpha value above 0.6.

Table Composite Reliability

Variable	Cronbach's Alpha	Composite Reliability (rho_a)	Composite Reliability (rho_c)	Average Variance Extracted (AVE)	Description
AKNT	0.869	0.878	0.905	0.555	Reliable
TRANS	0.901	0.902	0.924	0.671	Reliable
TI	0.883	0.898	0.914	0.682	Reliable
KPP	0.936	0.937	0.946	0.653	Reliable

Based on the table above, it shows that each variable has met Composite Reliability, so it can be concluded that all variables have a high level of reliability.

Inner Model

Before testing the hypothesis and coefficient of determination, the inner VIF table in the inner model must be observed. Good data has a Variance Inflation Factor (VIF) value <5 , indicating no multicollinearity between the variables influencing the KPP (Public Service Quality). This can be seen in the following table:

Table Inner VIF

Variable	VIF
AKNT -> KPP	2.188
TRANS -> KPP	2.505
TI -> KPP	2.847

Based on the table above, AKNT, TRANS, and TI against KPP, the VIF value is <5 . Therefore, it can be concluded that there is no multicollinearity.

a. Hypothesis Testing

Hypothesis testing in this study was conducted using the Bootstrapping analysis method by examining the Path Coefficient output value. According to Ghazali and Latan (2020:79), hypothesis testing is used to explain the direction of the relationship between endogenous and exogenous variables. Based on the T-table used for a 5% alpha or 0.05, it is 1.98. Therefore, it can be concluded that if the T-statistic value is >1.98 and the P-value for each variable is <0.05 , the hypothesis is accepted. The hypothesis testing results for this study are as follows:

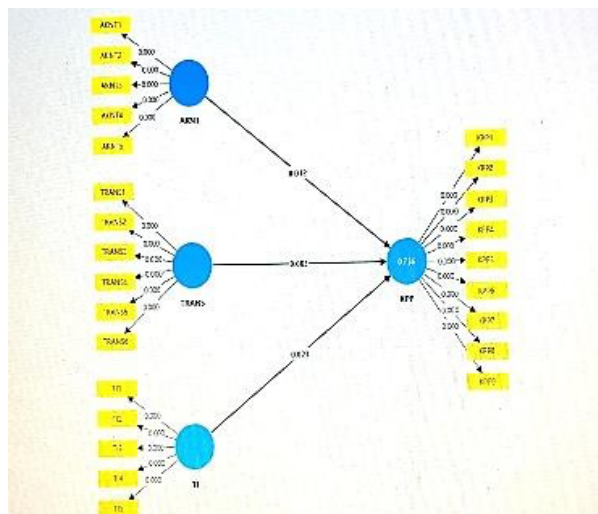


Figure Hypothesis Testing

Tabel Path Coefficient

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Koefisien Determinasi

Table R-Square

	<i>R-square</i>	<i>R-square adjusted</i>
KPP	0,736	0,728

Based on the table above, the R-square value for the endogenous variable is 0.736, or 73.6%, which is considered strong/good. It can be concluded that the public service quality (KPP) variable can be explained by Accountability (AKNT), Transparency (TRANS), and Information Technology (IT) at 73.6%. The remaining 26.4% is influenced by other variables not included in this study, such as organizational culture, company image, and business partners. Therefore, based on the data processing performed above, the following can be stated:

The Effect of Accountability on Public Service Quality

Based on the results of the hypothesis test, the P-value for the effect of accountability on public service quality is 0.012, i.e., < 0.05 , and the T-statistic is 2.527, i.e., $> T\text{-table}$ (1.98), with a positive Original Sample value of 0.275. Therefore, accountability has a significant positive effect on public service quality, meaning H1 is accepted. Accountability is a mandatory principle that must be applied and is a form of service to all parties that requires accountability in accordance with established regulations. BPJS Ketenagakerjaan is required to consistently apply the principle of accountability because it relates to social security funds. Accountability is closely related to the quality of public services. If the security funds are managed with accountability principles or with full responsibility, participants will feel safe and satisfied with public services provided by BPJS Ketenagakerjaan, thus declaring the service quality of BPJS Ketenagakerjaan. The results of this study support the findings of studies (Yesil et al., 2023; Rosanjaya and Narfiah, 2023; Iwan et al., 2018; Hermansyah et al., 2019) which state that accountability influences the quality of public services. The better the implementation of accountability, the safer and more confident BPJS Ketenagakerjaan participants feel in depositing their funds, thus increasing the quality of public services at BPJS Ketenagakerjaan Purwakarta.

The Effect of Transparency on Public Service Quality

Based on the results of the hypothesis test, the P-value for the effect of transparency on public service quality is 0.003, i.e., < 0.05 , and the T-statistic is 2.973, i.e., $> T\text{-table (1.98)}$, with a positive Original Sample value of 0.383. Therefore, transparency has a significant positive effect on public service quality, meaning H2 is accepted. In accordance with Law No. 24 of 2011 concerning the Social Security Administering Body, Article 4, one of the principles of the National Social Security System is the transparency of all information regarding the management of social security funds sourced from BPJS Ketenagakerjaan participants. In addition to openness, transparency also means being easily understood and accepted by everyone. This is evidenced by the BPJS Ketenagakerjaan official website, which is easily accessible to everyone. The results of this study support the findings of studies (Rosanjaya and Narfiah, 2023; Haikal, 2022; Iwan et al., 2018) which state that transparency influences the quality of public services. The better the implementation of transparency by BPJS Ketenagakerjaan, the more satisfied BPJS Ketenagakerjaan participants will be, thus perceiving the quality of public services at BPJS Ketenagakerjaan.

The Impact of Information Technology on Public Service Quality

Based on the results of the hypothesis test, the p-value for the impact of information technology on public service quality is 0.023, i.e., < 0.05 , and the t-statistic is 2.268, i.e., $> T\text{-table (1.98)}$, with a positive original sample value of 0.296. Therefore, information technology has a significant positive impact on public service quality, meaning H3 is accepted. In addition to accountability and transparency, information technology can also influence the quality of public services. Information technology can assist employees in providing more optimal services to the public. This is evidenced by the BPJS Ketenagakerjaan (Employment Social Security Agency) where public service processes, from the initial transaction to the preparation of financial reports, are entirely computerized. Furthermore, BPJS Ketenagakerjaan has provided the JMO application, which provides fast and easy services for participants, such as registering active wage earners (PU) and non-wage earners (BPU),

facilitating remote payment processes (without visiting a branch office), facilitating quick and easy insurance claims, checking balances, promotions, and branch office locations. The results of this study support those of Bambang Suprianto (2023; Marsidi et al., 2022; Devi and Nunu, 2018), which state that information technology influences the quality of public services. The more effectively BPJS Ketenagakerjaan implements information technology as a form of public service, the more satisfied BPJS Ketenagakerjaan participants will be, thus enhancing the quality of public services at BPJS Ketenagakerjaan.

Conclusion

Based on the research results and discussion presented previously, the following conclusions can be drawn from the study regarding the Effect of Accountability, Transparency, and Information Technology on the Quality of Public Services (Case Study at BPJS Ketenagakerjaan Purwakarta):

1. Accountability has a significant positive effect on the Quality of Public Services, indicating that Hypothesis 1 is accepted. The better the implementation of accountability, the more participants feel secure and confident in depositing their funds, thus perceiving higher-quality public services at BPJS Ketenagakerjaan Purwakarta.
2. Transparency has a significant positive effect on the quality of public services, indicating that Hypothesis 2 is accepted. The better the implementation of transparency, the more participants are satisfied with BPJS Ketenagakerjaan, thus perceiving higher-quality public services at BPJS Ketenagakerjaan Purwakarta.
3. Information Technology has a significant positive effect on the Quality of Public Services, indicating that Hypothesis 3 is accepted. The better the use of information technology in providing public services, the more participants are satisfied with BPJS Ketenagakerjaan, thus perceiving higher-quality public services at BPJS Ketenagakerjaan Purwakarta.

Based on the research conducted, the following recommendations can be made:

1. For BPJS Ketenagakerjaan Purwakarta

The results of this study can serve as a reference for BPJS Ketenagakerjaan Purwakarta, which emphasizes that accountability, transparency, and information technology are essential for providing quality services to participants. Therefore, BPJS Ketenagakerjaan Purwakarta, based on this research, is advised to maintain accountability by continuing to provide services in accordance with established regulations, BPJS Ketenagakerjaan employees continue to provide friendly service, BPJS Ketenagakerjaan continues to provide fast, accurate, and affordable services, BPJS Ketenagakerjaan Purwakarta continues to provide a complaint channel, and the benefits of the social security program continue to be felt by the community. In addition to maintaining accountability, BPJS Ketenagakerjaan is recommended to maintain transparency by communicating effectively with the public, maintaining a website as a form of public information disclosure, facilitating public access to the official BPJS Ketenagakerjaan website, providing clear information regarding operating hours, providing a complaints service, and preparing required financial reports. In addition to implementing accountability and transparency, BPJS Ketenagakerjaan is recommended to continue implementing information technology to provide quality services by making it easy to access the JMO application via mobile phone, providing comprehensive features within the JMO application, and making it easier for participants to access services anytime and anywhere.

2. For Future Researchers

Future researchers should add other variables to explain the quality of public services, such as organizational culture, company image, and business partners.

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