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by Ika Ferina

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THE ZERO FRAUD IMPLEMENTATION THROUGH THE INNOVATION OF INFORMATION TECHNOLOGY AND ORGANIZATIONAL CULTURE

通过信息技术和组织文化的创新实现零欺诈

Ika Sasti Ferina [a], Sri Mulyani [b], Nunuy Nur Afia [c], Sugiono Poulus [d]

[a] Sriwijaya University; Padjajaran University Bandung, Perumahan Bukit Sejahtera Blok D No 2, Palembang, Indonesia, ikasasti@yahoo.co.id

[b] Padjajaran University Bandung; Singaperbangsa University Karawang, Jln. Puspa Utara 3 No 2 Soekarno Hatta, Sanggar Hurip Bandung, Indonesia, sri_mulyani@unpad.ac.id, sri.mulyani@unsika.ac.id

[c] Padjajaran University Bandung, Jl. Manokwari No 26 Antapani Kidul, Bandung, Indonesia, nunuy@unpad.ac.id

[d] Padjajaran University Bandung, Singasana Pradana Jln Galuh Pakuan Tengah No 22 B, Bandung, Indonesia, sugiono.poulus@unpad.ac.id

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Abstract

Indonesia has implemented the National Health Insurance (JKN) program since 2014. The Corruption Eradication Commission (KPK) detected fraud in the program, which causes state losses. Prevention by the Social Security Administering Bodies (BPJS), law enforcers, and health care facility providers (faskes) has proven not optimal yet. This study aims to determine the effect of Information Technology Innovation and Organizational Culture on fraud prevention in the Regional General Hospitals (RSUD) in Sumatra with a total sample of 421 respondents. This study applies a quantitative approach and uses a questionnaire instrument in collecting research data. The results showed that Information Technology Innovation and Organizational Culture affected fraud prevention. The results of this study proved that in public sector organizations, the level of fraud could be prevented by Information Technology Innovation and Organizational Culture.

Keywords: Fraud Prevention, Information Technology Innovation, Organizational Culture, SEM LISREL

摘要 印度尼西亚自2014年以来实施了国家健康保险（JKN）计划。腐败根除委员会（KPK）在该计划中发现了欺诈行为，造成了国家损失。事实证明，由社会保障管理机构（BPJS），执法人员和医疗机构提供者（伪装）进行的预防还不是最佳方法。这项研究旨在确定信息技术创新和组织文化对苏门答腊地区综合医院（RSUD）欺诈预防的影响，共有421名受访者参与了调查。本研究采用定量方法，并使用问卷调查工具收集研究数据。结果表明，信息技术创新和组织文化影响了欺诈预防。这项研究的结果证明，在公共部门组织中，信息技术创新和组织文化可

以防止欺诈行为的发生。

关键词: 欺诈预防，信息技术创新，组织文化，扫描电镜

I. INTRODUCTION

The National Health Insurance Program (JKN) in Indonesia has been implemented since January 2014 using a considerable state budget. Potential fraud in the JKN system in hospitals up to July 2016 was caused by: 1) coding errors reached 528,285 cases or (49.77%); 2) Service Unbuilding Fragmentation reached 265,572 cases or (25.02%); 3) Phantom Billing reached 6,105 cases or (0.66%); 4) Phantom Procedure reached 7,221 cases or (0.68%); 5) Changes in Inpatient Class reached 37,714 cases or (3.55%); 6) Recurring Claims reached 12,025 cases or (1.13%); 7) Length of hospitalization reached 2,266 cases or (0.21%) [1]. The high rate of deviation or fraud harms the organization [2].

One of the mechanisms is to develop an information technology system to prevent and detect various indications of potential BPJS fraud in the form of SIMRS integrated with hospital health facilities. It tends to provide benefits to all hospital customers, including patients, doctors, nurses, and all hospital management. Besides, it also possible to reduce operational costs, reduce front office tasks, reduce registration service flow, ease patient's accessibility to information and communication, and reduce the risk of corruption, collusion, and nepotism (KKN) [3]. To prevent and detect various indications of potential fraud, BPJS also develops an information technology (IT)-based system.

The government is always described as a long bureaucrat and has a severe level of corrupt practices [4]. Poor governance is one of the leading causes of state failure and underdevelopment. Therefore, innovation and reform in the government apparatus and bureaucracy are vital for development by employing information and communication technology to support governance [5]. The government must continue to be encouraged to innovate because of the high demand for transparency [6].

The development of informaon technology is used in business organizations and public sector organizations, including government [7]. The use of information technology in computers is currently connected using various communication channels to form networks [8]. These components interact and synergize with each other, intending to support the organization [9]. As pointed out in [10], IT's introduction in government processes has brought a revolution in the quality of services provided to its citizens, shown by transparency in government processes saving time and costs. IT users who interact with information systems through collecting, processing, strengthening, and using data and information can support a business [11]. Also, organizations use IT to automate processes that are done manually [12]. Information can be reprocessed data that is always connected with information users [13]. Data is processed to produce information and vice versa, creating useful information [14]. Information users have a very relative meaning [15].

Various IT innovations in the public sector can be implemented in the form of e-government, e-audit, e-health, e-Audit. E-audit is recognized to reduce violations and corruption in managing state finances. Furthermore, in the health sector, it is known as e-health. One part of the implementation of the e-health program is SIMRS [17].

Organizational culture is also critical to be built among BPJS Kesehatan, District/City Health Offices, and Advanced Level Referral Health Facilities (FKRTL) so that the potential for fraud in the JKN-KIS program can be optimally prevented [18]. Organizational culture is an organizational value system held by organizational members that affect organizational members' ways and behavior [19]. A culture can significantly influence the attitudes and behavior of every member of the organization with its characteristics [19]. Company culture can guide employees to "right" behavior or "wrong" behavior [20]. Corporate culture can stimulate activity in the company, directing the way employees think and act [21].

This research concludes that information technology innovation can prevent fraud related to the research objective, examining information technology innovation indicators to prevent fraud in hospitals. This study has also used and updated the indicators through questions on factual questionnaires to guide the use and development of information technology innovation indicators in preventing

fraud. Likewise, organizational culture can prevent fraud. The discussion and results section shows that the measurement model for information technology innovation is developed from five dimensions and an organizational culture consisting of four effective dimensions to eliminate the fraud, which ended with a brief summary and future recommendations in the conclusions and suggestions section.

A. Problem Formulations

Based on the research background above, the research problems that can be formulated are:

- How significant is the influence of Information Technology Innovation on Fraud Prevention?
- How significant is the influence of Organizational Culture on Fraud Prevention?
- How significant is the influence of technological innovation and organizational culture on fraud prevention?

B. Contribution of This Paper to the Literature

- This study proves statistically, for organizations in the public sector, the level of fraud can be prevented by information technology innovation and a good organizational culture.
- Empirically, this study proves that preventable fraud is influenced by information technology innovation and organizational culture.
- The model in this study can be used in the public sector in Indonesia to measure fraud prevention success in hospitals from the perspective of information technology innovation and organizational culture.

II. LITERATURE REVIEW

A. Fraud Prevention

Fraud is a method designed by a person or group of people to provide benefits in a dishonest way to others. Fraud prevention is the most effective way to reduce losses due to fraud [22]. Fraud prevention was highlighted as a matter of control and a work environment that upholds personal ethical values and fair transactions. Fraud prevention is an activity that needs to be taken to reduce losses due to fraud, including adequate control and maintaining personal values and appropriate transactions.

B. Information Technology Innovation

Innovation is an idea or object that is considered new by individuals or other adoption units. Innovation is defined as introducing new things to public services for ideas, processes, products, or procedures, which are designed to benefit individuals, groups of organizations, or the broader community [10, 23-27].

Information technology can be defined as a collection of computer systems used by an organization which refers to the technology side of an information system, including hardware, databases, software, networks, and other electronic devices [8, 28]. Information technology (IT) consists of all hardware and software that organizations employ to achieve their business goals [11]. Information systems are components and tools in an organization that provide information to all interested parties. These components interact and synergize with each other, intending to support the organization [9]. Information technology innovation can be defined as a process that leads to changes in the products, methods, and services of an organization due to new ideas, including hardware, software, network technology, and other facilities that are being developed and bringing new behaviors to be adapted.

To improve service quality and transparency, the government has adopted information technology in the form of e-government, e-billing, e-health. A form of information technology innovation in hospitals is e-health. E-health is currently developing in services used for integrated activities between administrative work in providing health services to the public, information from doctor activities, and utilization.

According to [29], the existence of innovations on eHealth Exchange can help prevent incidents that cause fraud, such as helping to withhold payments for fraud claims to help reduce financial losses due to fraud. In line with [30], other studies also presented that the use of technology could minimize fraud that commonly appears on paper and partly in computerized system administration [31].

H_1: Information Technology Innovations affect Fraud Prevention.

C. Organizational Culture

Organizational culture is what employees perceive to create patterns of beliefs, values, and expectations. According to [32-33],

organizational culture is defined as a common pattern of assumptions accepted by the group when solving problems originating from the external and internal environment, which in turn, is taught to new members to understand, think, and feel the issues at hand. Organizational culture is a set of shared values, beliefs, and norms that influence the way of thinking, feeling, and behavior towards fellow members of the organization and outside the organization [34].

Organizational culture can be summed up as a pattern of behavior values and thoughts of a particular group or institution as a tool for solving a problem; a solution for these groups and institutions to solve problems that originate from within the organization and outside the organization together which can be followed by other members of the organization. According to [35], organizational culture guides ethical behavior and forms attitudes towards fraud. Furthermore, it was highlighted that the government must take a holistic approach to prevent crime by paying more attention to cultural variables and laws, regulations, and increasing sanctions [36]. Internal controls and culture are significant factors in preventing fraud [37]. Furthermore, the organization's ethical culture influences fraud prevention measures in the government sector [38]. The attitudes and norms of corruption in government hospitals were studied in [39].

H_2: Organizational Culture influences Fraud Prevention.

H_3: Information Technology Innovation and Organizational Culture have a simultaneous effect on fraud prevention.

III. Material and Method

A. Research Object

Research subjects are variables that will be senior are measured in research so that the object of research is a concept to be studied and has value. The object of research in this research is Information Technology Innovation, Organizational Culture, and Fraud Prevention. Based on the source, this study uses primary data types, which are sourced from the answers of 421 respondents to 88 hospitals in the Sumatra region consisting of RSUD staff in the Medical Recording Division, Internal Examination Unit, Medical Committee, Koder hand Finance.

B. Operational Variable

The approach in this research is quantitative, using the Lisrel 8.8 Structural Equation Modeling (SEM) program to analyze. SEM analysis was chosen because of the complexity of the research model, where there are two exogenous variables and one endogenous variable; the IT Innovation variable (X_1) and Organizational Culture (X_2) as exogenous variables and the Fraud Prevention variable (Y) as endogenous variables.

IV. Results and Discussions

A. Confirmatory Factor Analysis (CFA)

According to the CFA test results for the Information Technology Innovation variable, the GOF index value was obtained with criteria based on the chi-square value = 77.701 with a p-value = 0.000, then RMSEA = 0.089, NFI = 0.977, CFI = 0.984, RFI = 0.948, GFI = 0.938 and AGFI = 0.838. Referring to the RMSEA results, the model is included in the marginal fit category as well as the other GOF indicators showed good fit results so that it can be concluded that the CFA model of Information Technology Innovation variables is fit.

As for the Organizational Culture variable, the CFA test results obtained the GOF index value with criteria based on the chi-square value = 13.609 with p-value = 0.092, then RMSEA = 0.090, NFI = 0.977, CFI = 0.992, RFI = 0.918, GFI = 0.966 and AGFI = 0.845. Referring to the results of Chi-square and RMSEA, the model is included in the good fit category and the other GOF indicators that show good fit results so that it can be concluded that the CFA model of the Organizational Culture variable is fit.

Furthermore, the Fraud Prevention variable (Y) from the results of the CFA test in the image above, the GOF index value is obtained with criteria based on the chi-square value = 22.375 with p-value = 0.021, then RMSEA = 0.072, NFI = 0.975, CFI = 0.986, RFI = 0.952, GFI = 0.969 and AGFI = 0.921. Referring to the results of the RMSEA, the model is included in the good fit category and the other GOF indicators that show good fit results so that it can be concluded that the CFA model of the Fraud Prevention variable is fit.

B. Full Model Structural Test Results

The overall model fit test using the X2 test (chi-square) obtained a value of 160.879 with a p-value of 0.000 and RMSEA of 0.121. Referring to the RMSEA value, the model is

still in the poor fit category; at this stage, the researchers tried to conduct a model respecification test to improve the Goodness of Fit model, as shown in Figure 1.

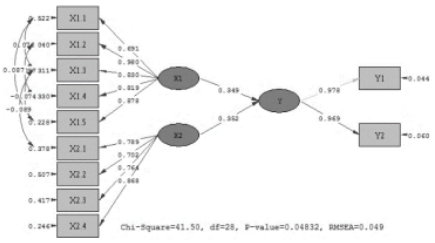

Figure 1. Results of the full structural respecification model *(Standardized)*

The respecification results by correlating the error between indicators gradually change according to modification indices.

Based on the results of the path coefficient estimation and statistical tests, the Fraud Prevention variable (Y) is explained 39.2% by the Information Technology Innovation (X_1) and Organizational Culture (X_2) variables, while the remaining 60.8% is influenced by other variables (other than the two independent variables). According to the path coefficient value, the most dominant variable to influence Fraud Prevention (Y) is Organizational Culture (X_2) with a path coefficient of 0.352 (19.7%), then Information Technology Innovation (X_1) with a path coefficient of 0.349 (19, 5%).

C. Hypothesis Test

Below is a summary of the results of hypothesis testing.

Table 1.
Recapitulation of hypothesis testing results (data processed by researchers, 2019)

Hypothesis	Correlation	Standardized Coefficient	T Value	Explanation
1	X1→Y	0,349	3,670	Accepted
2	X2 →Y	0,352	4,244	Accepted
3	X1 and X2 →Y	-	93,904	Accepted

The first hypothesis to be tested is the effect of Information Technology Innovation on Fraud Prevention. In the summary table of the estimated path coefficient and statistical tests, it can be seen that the path coefficient between Information Technology Innovation (X1) and Fraud Prevention (Y) is 0.349 in a positive direction. It means that better Information Technology Innovation (X1), Fraud Prevention (Y) will increase. Conversely, if Information Technology Innovation (X1) is getting lower, Fraud Prevention (Y) will decrease.

Based on table 4, the t_{count} value is 3,670. Since the value of t_{count} (3.670) is greater than t_{table} (1.96), then at an error level of 5% (two tails), it is decided to accept H1 and reject H0, then the first hypothesis is accepted. Based on the results of these tests, it can be concluded that Information Technology Innovation has a significant effect on Fraud Prevention with a positive correlation direction. The results of this study support research conducted by [29, 31, 40-41].

The second hypothesis tested is the influence of Organizational Culture on Fraud Prevention. In the summary table of the estimated path coefficient and statistical tests, it can be seen that the path coefficient between Organizational Culture (X_2) and Fraud Prevention (Y) is 0.352 with a positive direction. It means that the better the Organizational Culture (X_2), the Prevention of Fraud (Y) will increase. Conversely, if the Organizational Culture (X_2) is getting lower, Fraud Prevention (Y) will decrease. Furthermore, the path coefficient is tested to prove whether there is a significant influence on the variable.

Table 1 shows that the t_{count} value is 4.244. Since the value of t_{count} (4.244) is greater than t table (1.96), then at an error level of 5% (two tails), it was decided to accept H_2 and reject H_0, then the second hypothesis was accepted. Based on the results of these tests, it can be concluded that organizational culture has a significant effect on fraud prevention with a positive correlation direction. This study supports the results of previous research [42] that culture is an effective factor in preventing fraud. These results are also in line with [35], confirming that organizational culture guides ethical behavior and shapes attitudes towards fraud and with [37-39].

The third hypothesis tested was the simultaneous influence of Information Technology Innovation and Organizational Culture on Fraud Prevention. From the calculation results, the calculated F value is = 93.904> F-table = 3.042, so that it can be concluded that the H0 is rejected and H3 is

accepted. Then it can be concluded that Information Technology Innovation and Organizational Culture simultaneously have a significant effect on fraud prevention.

V. Conclusion

The National Health Insurance Program (JKN) has been implemented since January 2014, involving large amounts of the state budget and experience an increase from year to year. Moreover, it can generate various fraudulent acts that have resulted in several system changes in the hospital. Information technology innovation at regional public hospitals in the Sumatra region has been carried out by the Health Insurance Administration (BPJS) together with the government to prevent fraud in making the JKN program a success. Information Technology innovation is an advantage and novelty in this research to prevent fraud in hospitals, providing suggestions to the government and hospital management in policies to continue innovating in Information Technology. This research has proven that information technology innovation has been able to minimize fraud by creating a transparent, efficient, and accountable system. In addition, organizational culture generates good organizational fundamental values, such as upholding the value of integrity, respect, honesty, and quality of work and excellent service, and respect for openness and transparency, which will realize fraud prevention.

VI. Limitations and Suggestions

This research was only conducted at hospitals in the Sumatra region. For further research, it is recommended to add other variables such as leadership commitment and conducting research in government hospitals and private hospitals throughout Indonesia.

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