

## Analysis of The Application of Good Hospital Governance Principles in RSUD Dr. H. Slamet Martodirdjo

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### *ABSTRACT*

This study aims to describe the application of the principle of accountability for good hospital governance at RSUD Dr. H. Slamet Martodirdjo Pamekasan. This research uses descriptive qualitative method. The method of data collection is done by using observation, interviews, and documentation. The results showed that (1) legal accountability and honesty as indicated by the existence of operational implementation that is in accordance with the Regulation of the Minister of Health Number 4 of 2018 concerning Hospital Obligations and Patient Obligations. However, there is an obstacle that has been encountered, namely that they have not proposed changes to the Pamekasan Regent's regulations Number 29 of 2021 concerning the position, organizational structure, duties and functions, and work procedures of RSUD Dr. H. Slamet Martodirdjo. (2) process accountability as indicated by the existence of a hospital management information system process, accounting information, and community satisfaction surveys. However, there are obstacles in its implementation, namely the lack of willingness of users to increase SIMRS knowledge, indiscipline in the administration process at SIMRS, and having demands to make accounting information system procedures continue to run effectively and efficiently (3) program accountability as indicated by the existence of programs, namely supporting affairs regional government where the activities are efforts to improve BLUD services by taking into account several indicators from BOR, ALOS, TOI, BTO, NDR, and GDR. (4) policy accountability as indicated by the existence of policies, namely accountability related to human resource management policies, nursing staff policies and the quality of nursing care.

**Keywords** : Accountability, good governance, hospital

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## I. INTRODUCTION

The application of good corporate governance must be implemented by all companies so that company management can be managed professionally and trustworthy. One category of company or organization that is obliged to implement good corporate governance is hospitals because improving health services must receive primary attention from the government considering that health is an element of prosperity that must be achieved in accordance with the ideals of the Indonesian nation as explained in Pancasila. The concept of hospital governance is the same as the concept of corporate governance in general, but adapted to its application to the type of business, namely health services, which can be called good hospital governance (Nur, 2017). Law of the Republic of Indonesia Number 44 of 2009 concerning Hospitals explains that every hospital must have an effective, efficient and accountable organization. Therefore, every hospital must implement good corporate governance to realize its vision and mission. In addition, every hospital must implement good clinical governance and hospital governance. Good hospital governance means the implementation of management functions based on the principles of transparency, accountability, responsibility, independence and fairness.

The implementation of hospital governance is regulated in Law of the Republic of Indonesia Number 44 of 2009 concerning hospitals. In this implementation several problems arose, such as, first, the actions of hospital nurses which did not comply with procedures. The incident occurred in 2018 at a regional public hospital. A patient named Alfa Reza received an incorrect injection by his nurse. This caused the patient's condition to decline and eventually died (Amir & Purnama, 2021). The next problem is the case of medication errors that occur in several hospitals. In medication errors, there are four errors, namely errors in writing prescriptions, errors in analyzing prescriptions, errors in drug preparation, and errors in administering drugs. The highest case report is medication administration errors (Arlitadelina & Endah Kusumaningrum, 2021). In addition, the problem that has been faced by the health sector is accounting fraud. Based on information cited from the journal Azmi et al. (2021) explains that the intensity of fraud at hospitals is getting higher which is indicated by the existence of corruption cases in 2019 committed by 3 doctors at Arfin Ahmad Pekanbaru Hospital for the procurement of medical devices. The existence of the cases described above proves that the application of good hospital governance is needed in hospital management because if the hospital does not implement good governance it will harm the people who need health services.

One of the hospitals that emphasizes the implementation of good hospital governance is RSUD Dr. H. Slamet Martodirdjo. Based on Pamekasan Regent Regulation Number 6 of 2016 concerning the Management Pattern of the RSUD Dr. H. Slamet Martodirdjo, explained that transparency, accountability, responsibility, independence, equality, and fairness are the basic principles applied in corporate governance and internal regulations for medical staff (Peraturan Bupati Pamekasan Nomor 6 Tahun 2016 Tentang Pola Tata Kelola Rumah Sakit Umum Daerah Dr. H. Slamet Martodirdjo, 2016). In Decree No: 03643g/KARS-Reg/IX/2022 states that RSUD Dr. H. Slamet Martodirdjo Pamekasan passed plenary level accreditation. The achievement of this plenary accreditation is the third time, the first was achieved in 2016, the second in 2019, and the third in 2022. In the accreditation standard there are elements that are used as assessment, namely patient-focused standards and hospital management standards. As for the assessment, namely governance that belongs to hospital management standards (Sutoto, 2013). However, there are problems that have been faced by RSUD Dr. H. Slamet Martodirdjo Pamekasan where based on information quoted from the journal Fitriana & Hakim (2017), explained that Commission IV of the Pamekasan DPRD conducted sudden inspections in 2017 due to public complaints regarding services for BPJS card holder patients who had to wait a long time to get service health at RSUD Dr. H. Slamet Martodirdjo Pamekasan. In addition, the problems that have been faced by the RSUD Dr. H. Slamet Martodirdjo Pamekasan, namely based on information quoted from [jatim.bpk.go.id](http://jatim.bpk.go.id) explained that health insurance claims were rejected by BPJS due to incomplete administrative files (BPK Representative of East Java Province, 2017). The above problems faced by RSUD Dr. H. Slamet Martodirdjo can conclude that the principle of accountability is very important to apply in business management. The application of the principle of accountability is contained in Law of the Republic of Indonesia Number 44 of 2009 concerning Hospitals. The principle of accountability contains the authority that must be possessed by the board of commissioners and directors as well as their obligations to shareholders and other stakeholders (Kusmayadi et al., 2015).

Previous research that is relevant to this research is the research of Rusydi et al. (2020) who conducted research on good corporate governance in hospitals in Makassar City. This research was conducted using qualitative methods at one of the regional hospitals in South Sulawesi. The results of this research indicate that the implementation of good corporate governance in hospitals involves the principles of transparency and independence. The principle of transparency in hospitals is that there is an organizational structure that can be accessed by everyone, but there is only a board structure and there are no main tasks for each structure. Hospitals do not have the principle of independence because there are binding regulations because the hospital is a government hospital. Furthermore, research by Sudjoni (2020)

conducted research regarding the implementation of good corporate governance principles at the Unisma Islamic Hospital. This research was conducted using qualitative methods. The results of this research show that the principles of good corporate governance at Unisma Islamic Hospital have been implemented well as demonstrated by the openness of information related to meetings, external and internal audit assessments, accountability for regulations, managed independently, and applying fairly to each employee. Thus, the difference between this research and previous research is that the object of this research focuses on the principle of accountability.

Considering that the hospital is an organization in the field of public services, according to Haryanto et al. (2007) in Andayani et al. (2020) namely legal accountability and honesty, process accountability, program accountability, and policy accountability. In addition, the principle of accountability must be carried out with a sense of responsibility in providing information and services to stakeholders. This is the application of stewardship theory (Ayem & Fitriyaningsih, 2022). Thus, the author wants to know how to apply the principle of accountability for good hospital governance in RSUD Dr. H. Slamet Martodirdjo Pamekasan to improve the quality of health service performance.

## **II. RESEARCH METHOD**

The research was conducted by using a qualitative descriptive research method. Qualitative descriptive method can be interpreted as a qualitative approach that has an inductive flow. Inductive flow has a meaning, namely qualitative descriptive research that begins with an explanatory event which can then be generalized into a conclusion from this event (Yuliani, 2018). The purpose of qualitative descriptive research is to present a complete and clear description of an event or clarify the phenomena that occur. In this study, interpreting and reviewing data related to the current situation, views, and attitudes of the community (Rusandi & Muhammad Rusli, 2021). In the qualitative research method there is a technique for taking research subjects, namely using purposive sampling (Salim & Syahrums, 2012), the researcher determines the subject/object according to the researcher's goals. The triangulation process used is source triangulation. Source triangulation means testing data from various informant sources from which data will be collected (Alfansyur & Mariyani, 2020). In source triangulation, researchers will collect data from various sources obtained from informants. Then, after the data is obtained from the informants, the researcher will carry out data reduction which will be adjusted to the discussion in research. As for the data collection, the researcher includes a variety of ways, namely.

a. Observation

To find out the direct application of the principle of accountability for good hospital governance in RSUD Dr. H. Slamet Martodirdjo, this research will be observed for approximately one month. Parties that support observation in obtaining research data are the organs of RSUD Dr. H. Slamet Martodirdjo who gave permission to conduct researchers for observation.

b. Interview

The interview that will be carried out by the researcher is by means of semi-structured interviews, where conducting in-depth interviews with several questions that have been prepared beforehand but the implementation is carried out freely. The interview questions prepared were sourced from Andayani et al. (2020) and A.Saldrak et al. (2018). Researchers have determined research subjects that will explain the actual conditions regarding the application of the principles of accountability for good hospital governance at RSUD Dr. H. Slamet Martodirdjo. Informants in this research were Head of Administration, Head of Finance, Head of Planning Programs, Head of Medical Services, Head of Nursing Services, Head of Medical and Pharmaceutical Support Services, and Head of Technology, Information and Communication Installations.

c. Documentation

The output resulting from observations and interviews conducted by researchers is in the form of interview results in the form of field notes. Field notes are the results of information processing obtained through interviews with informants who have been determined as research subjects.

### **III. RESULTS AND DISCUSSION**

RSUD Dr. H. Slamet Martodirdjo Pamekasan is a hospital that was founded in 1937 which was originally located in the middle of Pamekasan City on Jalan Kesehatan, Pamekasan and was known as RSUD Pamekasan. In its development, the hospital was designated as a type C hospital and this designation was based on the Decree of the Minister of Health of the Republic of Indonesia No. 51/Menkes/SK/II/1979 dated 22 February 1979. In 2006, RSUD Pamekasan moved to Jalan Raya Panglegur No. 4, Tlanakan District, Pamekasan Regency. Then, RSUD Pamekasan was also designated as a type B non-educational hospital as stipulated in the Decree of the Minister of Health of the Republic of Indonesia No. 1637/Menkes/Per/XII/2005. Furthermore, in 2011 the RSUD Pamekasan changed its status to become a BLUD Hospital in accordance with a stipulation from the Pamekasan Regency government and RSUD Pamekasan changed its name to RSUD Dr. H. Slamet Martodirdjo.

In public sector organizations have the responsibility to provide information and services to stakeholders. The existence of this relationship has a role that consists of a steward (manager) and a principal (a role that accepts responsibility). The role of

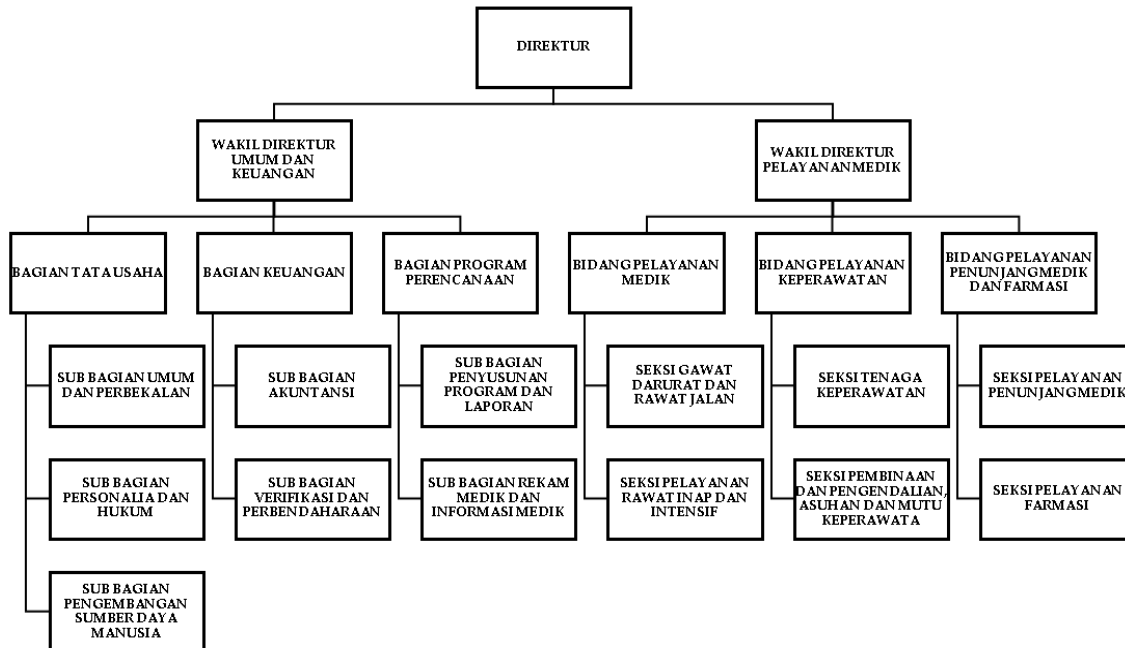
the steward must be trustworthy in carrying out organizational management. For example, hospitals are public sector organizations (Ayem & Fitriyaningsih, 2022).

The assumption of stewardship theory in the hospital concept is that the RSUD is the steward (person in charge of hospital management) with the community and local government as the principal to accept responsibility. If there is a conflict of interest between the hospital and the community, the RSUD prefers to work together rather than oppose the interests of the community. This is in accordance with stewardship theory, the RSUD considers that it prioritizes shared interests rather than personal interests and carries out operations according to community needs and in accordance with the rules because the hospital prioritizes achieving organizational goals rather than personal goals (Iramani et al., 2018). This is related to the principle of accountability, namely the clarity of functions, structures and responsibilities in managing the organization to achieve the expected goals. Considering that the hospital is an organization in the field of public services, according to (Haryanto et al. (2007) in Andayani et al. (2020) namely legal accountability and honesty, process accountability, program accountability, and policy accountability.

### **Legal Accountability and Honesty**

RSUD Dr. H. Slamet Martodirdjo in carrying out operations adheres to the Minister of Health Regulation Number 4 of 2018 concerning Hospital Obligations and Patient Obligations. The regulation stipulates that hospitals have an obligation to provide quality, safe, anti-discrimination and effective health services as well as provide accurate information to patients. In realizing safe health services, namely through patient safety goals in accordance with the provisions of Legislation and SOP (Standard Operating Procedures). Preparation of SOP of RSUD Dr. H. Slamet Martodirdjo is based on Pamekasan Regent Regulation Number 56 of 2021 concerning Guidelines for Developing Standard Operating Procedures for Government Administration within the Pamekasan Regency Government. In addition, to achieve organizational goals, RSUD Dr. H. Slamet Martodirdjo held on job training to improve the skills and competence of employees so that the quality of service at the hospital would increase.

The application of accountability in organizations is the existence of clear structures, systems, functions and responsibilities so that organizational management can run effectively to achieve organizational goals. However, this has not been implemented properly by RSUD Dr. H. Slamet Martodirdjo because of the implementation of the organizational structure at the RSUD Dr. H. Slamet Martodirdjo is not in accordance with Pamekasan Regent Regulation Number 29 of 2021 concerning Position, Organizational Structure, Duties and Functions, and Work Procedures of RSUD Dr. H. Slamet Martodirdjo. The following is the organizational structure regulated in Pamekasan Regent Regulation Number 29 of 2021.



Picture 1. Organizational Structure Regulated in Pamekasan Regent Regulation Number 29 Of 2021

RSUD Dr. H. Slamet Martodirdjo has not submitted any proposed changes to the Pamekasan Regent's Regulation Number 29 of 2021 concerning Position, Organizational Structure, Duties and Functions, and Work Procedures of the RSUD Dr. H. Slamet Martodirdjo. The structure that underwent changes was first, the elimination of echelon IV officials, namely sub-division heads and section heads. Second, there are several equalizations, such as, the general and supplies sub-sections were equalized to become archivists, the personnel and legal sub-sections and the human resource development sub-sections were equalized to become apparatus HR analysts, then the sub-sections in the service sector were renamed health administrators, such as medical services, nursing services, and medical and pharmaceutical support services. However, the tasks carried out by permanent employees include the division of sub-division tasks.

### Process Accountability

RSUD Dr. H. Slamet Martodirdjo has a SPI (Internal Supervisory Unit), the SPI will supervise and assess the performance of employees, including assessments related to the management of hospital financial reports so that the financial reports of Dr. H. Slamet Martodirdjo was able to achieve WTP (Unqualified) status, which means that the financial reports of RSUD Dr. H. Slamet Martodirdjo has been accountable in the public eye. However, there are challenges from the financial

department of the RSUD Dr. H. Slamet Martodirdjo is using the financial reporting system belonging to RSUD Dr. H. Slamet Martodirdjo and the new E-BLUD implemented in 2023 so that it becomes a demand to keep accounting information system procedures running effectively and efficiently. This shows that RSUD Dr. H. Slamet Martodirdjo has tried to carry out its obligations as a BLUD status hospital with full responsibility where it does not prioritize profit but the common interest because service units with BLUD status are required to be able to carry out their activities based on the principles of productivity and efficiency so that they do not always depend on transfers of funds from APBD (Regional Revenue and Expenditure Budget).

Based on the stewardship theory in Jefri (2018), carrying out obligations must be committed to upholding business ethics, especially a sense of responsibility to stakeholders. RSUD Dr. H. Slamet Martodirdjo has run a hospital management information system. This is based on the Regulation of the Minister of Health of the Republic of Indonesia Number 82 of 2013 concerning Hospital Management Information Systems. SIMRS is a system that integrates all hospital service processes in the form of a coordination network, reporting and administrative procedures to obtain precise and accurate information, and is part of a health information system (Peraturan Menteri Kesehatan Republik Indonesia Nomor 82 Tahun 2013 Tentang Sistem Informasi Manajemen Rumah Sakit, 2013). However, the obstacles encountered were the lack of user willingness to increase SIMRS knowledge and indiscipline in the administration process at SIMRS. This shows that some employees still do not have a sense of responsibility so that it hinders achieving hospital goals and does not apply the work cultural values that have been determined by RSUD Dr. H. Slamet Martodirdjo.

Furthermore, RSUD Dr. H. Slamet Martodirdjo conducts a community satisfaction survey regarding inpatient, outpatient, hospital facilities and services, and medical support every year. The following are the results of a community satisfaction survey at RSUD Dr. H. Slamet Martodirdjo in 2022.



Table 1. The results of a community satisfaction survey at RSUD Dr. H. Slamet Martodirdjo 2022

Units	Satisfaction				Intervals	SKM	Predicate
	Satisfied	%	Not Satisfied	%			
Outpatient	377	83%	75	17%	3,458	86,45	Good
Inpatient	332	85%	57	15%	3,465	86,63	Good
Medical Support	81	81%	19	19%	3,348	83,71	Good
Hospital	791	84%	151	16%	3,348	86,24	Good
Total	1581		302				

Source: RSUD Dr. H. Slamet Martodirdjo (2022)

Based on the table above, it can be concluded that the average value of the community satisfaction survey at RSUD Dr. H. Slamet Martodirdjo in 2022 is 85.76, which means that the service performance at the hospital can be said to be good. This is based on the Regulation of the Minister of Administrative Reform and Bureaucratic Reform of the Republic of Indonesia Number 14 of 2017 concerning Guidelines for Compiling Public Satisfaction Surveys of Public Service Delivery Units.

### Program Accountability

Program at RSUD Dr. H. Slamet Martodirdjo is a program to support government affairs. The preparation of this program is based on the Decree of the Minister of Home Affairs 050-5889 of 2021 concerning Results of Verification, Validation and Inventory of Updating Classification, Codification and Nomenclature of Regional Development and Financial Planning. RSUD Dr. H. Slamet Martodirdjo carries out one business, namely government affairs in the health sector. The implementation of these affairs consists of supporting programs for district/city regional government affairs, which are supported by one activity, namely improving BLUD services. Performance indicators of BLUD service improvement activities are as follows (Depkes RI, 2005).

a. Bed Occupancy Rate (BOR)

A percentage value indicating the use of a patient's bed in a certain time unit. The ideal BOR indicator value is 65% -85%. If the BOR value is high ( $\geq 85\%$ ) it indicates that the bed utilization rate is high so that additional beds are needed.

b. Average Length of Stay (ALOS)

A value of the average length of stay of a patient in units of days. The ideal value for ALOS is 6-9 days. This indicator aims to provide an overview of the quality of hospital services.

c. Turn Over Interval (TOI)

An average number of days that a bed was not occupied by a patient from being filled to the next filled. The ideal TOI value is 1-3 days. This indicator aims to provide an overview of the level of efficiency in the use of beds.

d. Bed Turn Over (BTO)

A value that indicates the frequency of use of the bed in one period. The ideal BTO indicator value is 40-50 times a year. This indicator aims to provide an overview of the high and low use of the patient's bed.

e. Net Death Rate (NDR)

A proportion of all inpatients who die after receiving care > 48 hours in a certain period. This indicator aims to determine the quality of hospital services. The ideal NDR value is < 25 ‰.

f. Gross Death Rate (GDR)

A value that represents the general mortality for every 1000 discharged patients. The ideal GDR value is <45‰.

Based on observations at RSUD Dr. H. Slamet Martodirdjo received information that in 2022 service performance indicators had been made at RSUD Dr. H. Slamet Martodirdjo Hospital.

Table 2. Service Performance Indicators of the RSUD Dr. H. Slamet Martodirdjo 2022

Ruang	BOR			BTO	NDR	GDR
	%	ALOS	TOI		‰	‰
Anggrek	87	4,7	1,6	29,6	58,4	107,5
NICU	31,8	6,5	8,6	29,1	82	174,6
ICU	72,1	2,7	1,6	62,9	138,3	314,8
Zal D	67	4,3	1,7	72,2	7,9	17,8
Paviliun	100,8	4,2	0	68,7	18,3	30
Zal C	67,5	5	1,6	74,3	29,9	40
CVCU	83,2	3,5	0,7	88	78,3	150,3
Kaber	109,5	2,3	0,3	130,3	0	1
Zal B	66	4	1,4	89,7	16,4	25,8
PICU	34,1	2,7	4,6	52,6	57	140,7
Zal A	55,7	3,3	3,4	48,1	4,6	10
Total	74,1	4	1,4	68,1	26	50,3

Source: RSUD Dr. H. Slamet Martodirdjo (2022)

Based on the table above regarding service performance indicators at RSUD Dr. H. Slamet Martodirdjo in 2022 it can be concluded that first, the utilization of hospital beds (BOR) has reached an ideal value. Second, the ALOS value is not ideal because of the possibility of an accurate diagnosis so that patients can be treated and recovered quickly or patients who are discharged due to chronic illness. Third, the TOI value has reached the ideal number, which means that the use of the bed from being filled to the next filled time can be said to be efficient. Fourth, the BTO value is not ideal due to the low ALOS number. Fifth, the NDR value exceeds the ideal value, meaning that the description of service quality at RSUD Dr. H. Slamet

Martodirdjo is not good yet. Sixth, the GDR value exceeds the ideal value, which means that the description of service quality at RSUD Dr. H. Slamet Martodirdjo is not good yet. Based on the results of service performance indicators at RSUD Dr. H. Slamet Martodirdjo indicated that the hospital's vision and mission had not been achieved, namely providing quality health services because the BTO (Bed Turn Over), NDR (Net Death Rate) and GDR (Gross Death Rate) values had not met the ideal figures set by Ministry of Health.

### **Policy Accountability**

RSUD Dr. H. Slamet Martodirdjo has a policy, namely human resource management policy. The human resource management policy has been regulated in the Regulation of the Director of RSUD Dr. H. Slamet Martodirdjo Number 046 of 2022. The existence of human resource management is needed so that hospitals can achieve optimal goals. The form of human resource management at RSUD Dr. H. Slamet Martodirdjo namely labor recruitment. The purpose of labor recruitment is to meet the workforce needs required by the company in facing market demands by selecting prospective workers who meet certain requirements. Then, the policy that belongs to RSUD Dr. H. Slamet Martodirdjo, namely the policy of nursing staff, which means that a health service for nursing staff must comply with the provisions of minimum service standards. The form of minimum service standards carried out by nursing is that each unit has different competencies and skills. For example, in the emergency room requires nursing staff so that nurses who have experience in the emergency department are needed. In addition, each room must be calculated regarding the number of nurses needed so that there is no shortage or excess of nurses in each room so that each patient room gets effective service. Each of these policies has guidelines in which to be able to carry out the policy according to the target. Like the stewardship theory in (Suwandi et al., 2018), that stewards (managers) will try to fulfill what is expected by the principal so that good cooperation will encourage common goals.

## **IV. CONCLUSION**

RSUD Dr. H. Slamet Martodirdjo has carried out operations based on Minister of Health Regulation Number 4 of 2018 concerning Hospital Obligations and Patient Obligations. However, there is an obstacle that has been encountered, namely that they have not proposed changes to the Pamekasan Regent's regulations Number 29 of 2021 concerning the position, organizational structure, duties and functions, and work procedures of RSUD Dr. H. Slamet Martodirdjo. RSUD Dr. H. Slamet Martodirdjo has implemented SIMRS and SIA. However, there are obstacles encountered, namely the lack of willingness of users to learn SIMRS and have demands to make accounting information system procedures continue to run effectively and efficiently. In addition, the average score related to the community satisfaction survey at the RSUD Dr. H. Slamet Martodirdjo in 2022, namely 85.76,

which means that the service performance is good. RSUD Dr. H. Slamet Martodirdjo has one program, namely supporting regional government affairs where the activities are efforts to improve BLUD services by taking into account several indicators from BOR, ALOS, TOI, BTO, NDR, and GDR. Based on the results of service performance indicators at RSUD Dr. H. Slamet Martodirdjo indicated that the hospital's vision and mission had not been achieved, namely providing quality health services because the BTO (Bed Turn Over), NDR (Net Death Rate) and GDR (Gross Death Rate) values had not met the ideal figures set by Ministry of Health. RSUD Dr. H. Slamet Martodirdjo also has policies, namely human resource management policies and nursing staff policies. Each of these policies has guidelines in which to be able to carry out the policy according to the target.

The limitation in this research is that the research object used by researchers is the principle of accountability in implementing good hospital governance. The focus of this research is how to apply the principle of accountability using an assessment of the accountability dimension theory from Haryanto et al. (2007) in Andayani et al. (2020), namely legal accountability and honesty, process accountability, program accountability, and policy accountability. The research subjects that have been determined and examined are the Head of Administration, Head of Finance, Head of Planning Programs, Head of Medical Services, Head of Nursing Services, Head of Medical and Pharmaceutical Support Services, and Head of Technology, Information and Communication Installations. Where each Head of Division and Head of Division can provide information regarding the form of accountability principles in each section they oversee.

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