

IMPLEMENTATION OF GOOD CORPORATE GOVERNANCE PRINCIPLES AT PRATAMA CLINIC BEKASI: ACCOUNTABILITY PRINCIPLE

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ABSTRACT

The purpose of this study was to reveal the implementation of accountability as one of Good Corporate Governance (GCG) toward family business enterprise running at Pratama Clinic at Bekasi. This study applied Stakeholders proposed by Freeman et.al and Jensen & Meckling's Agency. The research design was descriptive qualitative methods. Data collection techniques were interviews and observation. The results of this study showed that the director allows one employee hold multiple position since the clinic unable to clearly track the organizational structure in a clear. The last but not the least the corporate structure is suggested to implement the company's regulations which consist of board of directors and board of commissioners so that the company will not have concurrent positions for the long-term process.

Keywords : Accountability; Clinic; Good Corporate Governance

I. INTRODUCTION

To support economic recovery and maintain stable economic growth in the future, GCG began to become a special concern for companies in Indonesia, especially after the economic crisis that hit Indonesia in mid-1997 (Zhuang et al., 2001). According to Newell & Wilson (2002) In theory, GCG practices can increase company value, improve financial performance, reduce the risks that the board may carry out with decisions that are self-beneficial, and in general increase investor confidence. To elaborate on the concept of GCG, principles need to be used as a guide in the elaboration of actions and steps to realize GCG and can be used as a benchmark in testing the success of GCG implementation. According to the National Committee for Governance Policy (KNKG) In the General Guidelines of Good Corporate Governance Indonesia (2006), this implementation is based on five principles: transparency, accountability, responsibility, independence, and Fairness

About companies, there are three types of companies, namely manufacturing, trading, and service companies. Limited research on service companies, namely health services. There have been several previous studies on the implementation of GCG principles. GCG principles in Islamic Hospitals

in East Java have applied GCG principles and can improve performance (Sudjoni, 2020; Manasikana, 2015). The results of other studies show that the company still has shortcomings in the implementation of GCG in principle transparency, responsibility, and independence Those who have not been fully transparent about financial statements to directors, there are still employees who violate company regulations, salaries that have not met the district minimum wage, and employees who work not according Job Description (Chandra, 2016).

This research was conducted at Pratama Clinic Bekasi. The clinic business is categorized as family business enterprise. So accountability as part of GCG principles has not been implemented optimally.

II. RESEARCH METHOD

This study used a descriptive qualitative method. Data and data sources of this study used primary data and secondary data. Primary data was obtained from interviews with the President Director, Finance Manager, and Clinic Manager to obtain information about the implementation of GCG in the Clinic.

The subjects of this study used purposive sampling techniques with semi-structured interview methods. This type of interview is

included in the category of in-depth interviews. The purpose of this type of interview is to find problems more openly, where the interviewee is asked for their opinions, and ideas (Sugiyono, 2022: 233).

This study uses three stages in analyzing data, namely data reduction, data presentation, and conclusions. Data reduction was carried out on interview results that were not relevant to the results of the study. The presentation of data takes the form of a narrative. Conclusions are made based on the findings of interviews that meet GCG criteria. The data validity test technique used in this study is source triangulation. according to Sugiyono (2022: 241) source triangulation is used to obtain data from different sources with the same technique, The sources used by researchers are the President Director, Clinic Manager, and Finance Manager.

III. RESULTS AND DISCUSSION

Accountability is clarity on the functions, planning, and implementation, to the stage of accountability that must be fulfilled by company management to produce effective and efficient corporate governance. Management must be transparent, by managing the company correctly, measurably, and by company objectives without harming owners and other stakeholders. According to Fajri (2021), the implementation of accountability includes four

indicators, namely management management systems, service satisfaction, programs implemented, and financial management.

The first indicator is the clinic management system. In planning, Pratama Clinic has the main goal to become the best Pratama Clinic in handling and serving patients in Bekasi City based on the vision and mission of Pratama Clinic Bekasi. Then for decision making, clinic management uses a top-down approach. In this approach decisions and directions are given to the president director, who has the authority and responsibility to direct the organization, to the departments under him. These departments include the finance department, IT and Digital Marketing department, Operations Department, Business development department, and Medical Department. To support a good management system, Pratama Clinic implements Standard Operating Procedures (SOPs) by the standards set by the government and accreditation bodies contained in Minister of Health Regulation No. 34 of 2022 and Minister of Health Decree No. 1983 of 2022 concerning accreditation standards. To supervise the implementation of SOPs, Pratama Clinic conducts monitoring and evaluation to determine the progress and obstacles faced by the clinic. Monitoring and evaluation are carried out once a week led by the doctor in charge.

However, at Pratama Clinic, there are still problems in the management structure and also the

distribution of job descriptions for each employee, especially non-medical employees. The impact of concurrent positions makes employee productivity not optimal. In line with the statement from Nidyawati (2022) that "job description affects employee work productivity"

Furthermore, Pratama Clinic implements a reward and punishment system. The clinic implements the Punishment system by providing Warning Letters (SP) 1, 2, and 3. Meanwhile, rewards will be given to staff by performance results that are evaluated every 3 months. The reward received can be in the form of an increase in salary or an increase in career ladder.

The second is the Program that is run. In formulating work programs, clinics formulate based on the vision, mission, goals, objectives, strategies, and policies that have been set. After formulating a work program that is discussed between the President Director and manager, a program to be achieved and a strategic plan for the coming year is formed. The program is divided into short-term and long-term programs. For the work program that has been designed to be realized, Pratama Clinic uses key performance indicators (KPI) to measure the progress of the work program.

The third is service satisfaction. Pratama Clinic strives to provide optimal service to its patients in the form of 24-hour health services, comfortable waiting rooms, experienced, friendly, and certified

doctors, and online consultations through the Whatsapp application. To find out the satisfaction of the services provided by the clinic, a response to the services provided is needed. Therefore, suggestions and input are needed on the services that have been provided. Suggestions and inputs become a benchmark to continue to improve the existing system in the clinic

Fourth, financial management of Pratama Clinic. The responsibility for the financial management of the clinic is entirely held by the president and director. Then form the clinic's financial statements using cash-based financial statements. Parties who need financial statement information are divided into two, namely internal and external parties. Internal parties are shareholders and president directors and tax and banking offices as external parties. Then funds are allocated for clinic operational needs by 90% and CSR by 10%. Funds that have been collected by the clinic come from patient payments and BPJS. At the end of each month, the allocation of funds will be accounted for through financial statements submitted to shareholders by the financial manager.

IV. CONCLUSION

Pratama Clinic has applied the principle of accountability well but has not been fully optimized. What is not optimal regarding accountability

is the company's structure is not by the company's proper structure, namely, there is no board of commissioners and a board of directors. *Job descriptions* that still overlap. Based on the results of the research, the company began to consider the form of corporate structure by following GCG guidelines regarding the form of corporate structure by company's regulations which should have a board of directors and a board of commissioners so that for the long-term process the company will not have concurrent positions.

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