

ABSTRAK

***PENGARUH AUDIT OPERASIONAL, PENGENDALIAN INTERNAL,
GOOD CLINICAL GOVERNANCE DAN ETIKA BISNIS LEMBAGA
RUMAH SAKIT TERHADAP EFEKTIVITAS PELAYANAN
KESEHATAN PASIEN JKN/BPJS
(Studi Empiris pada RS Advent Medan)***

DANIEL ORTEGA TAMBUNAN

Program Studi Magister Akuntansi
Fakultas Ekonomi Universitas Prima Indonesia

Penelitian ini bertujuan untuk meningkatkan efektivitas pelayanan kesehatan pada Rumah Sakit Advent Medan hendaknya manajemen Rumah Sakit menambahkan alat medis yang baik sehingga pelayanan yang diberikan menjadi lebih efektif. Jenis penelitian ini adalah kuantitatif. Populasi penelitian adalah Seluruh Dokter, Perawat dan Staf administrasi di RS Advent. Karena jumlah populasi tidak diketahui maka jumlah sampel dicari dengan rumus Cochran maka sampel yang diambil adalah berjumlah 138 responden. Metode analisis data menggunakan regresi linier berganda, asumsi klasik dan pengujian hipotesis. Hasil penelitian menunjukkan bahwa Audit Operasional berpengaruh secara parsial terhadap Efektivitas Pelayanan Rumah Sakit. Pengendalian Internal tidak berpengaruh secara parsial terhadap Efektivitas Pelayanan Rumah Sakit. *Good Clinical Governance* berpengaruh secara parsial terhadap Efektivitas Pelayanan Rumah Sakit. Etika Bisnis Lembaga Rumah Sakit tidak berpengaruh secara parsial terhadap Efektivitas Pelayanan Rumah Sakit. Audit Operasional, Pengendalian Internal, *Good Clinical Governance* dan Etika Bisnis Lembaga Rumah Sakit berpengaruh secara simultan terhadap Efektivitas Pelayanan Rumah Sakit.

Kata Kunci: Audit Operasional, Pengendalian Internal, Good Clinical Governance, Etika Bisnis Lembaga Rumah Sakit dan Efektivitas Pelayanan Rumah Sakit

ABSTRACT

**THE EFFECT OF OPERATIONAL AUDIT, INTERNAL CONTROL, GOOD
CLINICAL GOVERNANCE AND BUSINESS ETHICS OF HOSPITAL
INSTITUTIONS ON THE EFFECTIVENESS OF SERVICES
JKN/BPJS PATIENT HEALTH
(Empirical Study at Medan Adventist Hospital)**

DANIEL ORTEGA TAMBUNAN

*Master of Accounting Study Program
Faculty of Economics, Prima Indonesia University*

This study aims to improve the effectiveness of health services at the Medan Adventist Hospital, Hospital management should add good medical equipment so that the services provided become more effective. This type of research is quantitative. The study population was all doctors, nurses and administrative staff at Adventist Hospital. Because the number of population is unknown, the number of samples is sought by the Cochran formula, the sample taken is 138 respondents. Methods of data analysis using multiple linear regression, classical assumptions and hypothesis testing. The results showed that the Operational Audit partially affected the effectiveness of hospital services. Internal control does not partially affect the effectiveness of hospital services. Good Clinical Governance partially affects the effectiveness of hospital services. Hospital Institutions Business Ethics does not partially affect the effectiveness of hospital services. Operational Audit, Internal Control, Good Clinical Governance and Business Ethics of Hospital Institutions simultaneously affect the Effectiveness of Hospital Services.

**Keywords: Operational Audit, Internal Control, Good Clinical Governance,
Hospital Institution Business Ethics and Hospital Service
Effectiveness**