

DETERMINANTS OF BPJS PATIENT SERVICE EFFECTIVENESS: STUDY IN THE SPECIAL REGION OF YOGYAKARTA AND CILACAP CITY, INDONESIA**Rio Julian Putra¹**

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ahim@umy.ac.id**ABSTRACT**

This research aims to analyze the influence of operational audits, internal controls, business ethics of hospital institutions, and performance compensation on the effectiveness of BPJS patient services in hospitals, empirical studies in regional hospitals, and private hospitals in the Cilacap area, Central Java, and DIY. This research is quantitative and uses primary data. The research sample consisted of 31 respondents who were selected using a *purposive sampling method*, with the criteria being that hospitals owned by regional government and private, had been operating for more than three years, collaborated with BPJS, and had an SPI unit that had been active for at least one year. The subjects in this research were employees of regional hospitals and private hospitals in the Cilacap area, Central Java, and DIY. Data was obtained using a questionnaire. Data tested using analysis Multiple Linear Regression.

The research results show that hospital institutions' operational audits, internal controls, and business ethics do not affect the effectiveness of BPJS patient services at hospitals. Meanwhile, the performance compensation variable significantly positively affects the effectiveness of BPJS patient services at hospitals. Further findings show no difference in the effectiveness of BPJS patient services between regional and private hospitals.

Keywords:

Operational Audit, Internal Control, Hospital Institution Business Ethics and Performance Compensation

INTRODUCTION

The issue of health services has increased since the issuance of law number 40 of 2004 concerning the national social security system. The implementation of the national social security system law refers to Law Number 24 of 2011 concerning the Social Security Administering Body (BPJS) as the basis for the formation of two social security administering bodies, namely BPJS Health and BPJS Employment [1]. The Social Security Administering Body is a legal entity established based on the Law responsible for administering the social security program. BPJS Health began operating on January 1, 2014. BPJS Health is a public legal entity directly responsible to the President and organizes health insurance programs [2].

According to BPJS health program and financial management report data for 2019, 2020, and 2021, respectively, it shows that users of BPJS health services fluctuate, namely 276.1 million, 224.8 million, and 313.5 million. From the satisfaction aspect, it shows a high level of satisfaction, namely 81.1%, 81.5%, and 87.63% [3]. The community's satisfaction will be consistent with the effectiveness of BPJS health services implemented at the hospital.

Research on the effectiveness of hospital services conducted by Sotya Roes Piyajeng [4] shows that there is a positive influence of operational audits, internal control, and clinical governance on the effectiveness of BPJS services in hospitals in the Surakarta area, while business ethics does not affect the effectiveness of BPJS patient services. Furthermore, research conducted by [5] at the Dinoyo Health Center, Malang City, shows that services for BPJS patients are effective. Furthermore, research conducted on 15 government and private hospitals in Padang showed that operational audits and good clinical governance positively affected the effectiveness of BPJS patient services. At the same time, internal control did not affect the effectiveness of patient services. The results of a different study conducted by Riyasari and Arza [6] at a hospital in the city of Padang showed that the results

of operational audits and good clinical governance had a positive effect on the effectiveness of BPJS patient services, while internal control did not affect the effectiveness of BPJS patient services.

Research on the effectiveness of BPJS health services in hospitals was carried out using a different approach by Meiliani, et al. [7]. Meiliani, et al. [7] Using a qualitative approach to measure the effectiveness of BPJS patient services at the Merbau Community Health Center, North Sumatra. The research results show that services for BPJS patients are effective, although there are still complaints about long queues for BPJS patient services. Research with the same approach carried out by Sitompul [8] at the Helvetia Community Health Center shows that BPJS patient services are pretty effective as measured by the level of program implementation, the accuracy of the program implementation methods and targets, the success of program implementation, the accuracy of how resources are obtained in implementing the program, the availability of facilities and adequate infrastructure, and suitability of the state of human resources (HR). The research results show that services for BPJS patients are effective. In contrast to the results of Ulfa Alfiana Putri [9] in Berau Regency, East Kalimantan, it shows that BPJS patient services have not been implemented effectively in terms of service quality and service time.

Based on the background of the purpose of establishing BPJS and the results of previous research, this research will examine the influence of operational audits, internal control, business ethics, and work compensation on the effectiveness of BPJS patient services in hospitals, at hospitals in the Cilacap area, Central Java and DIY. This research is a development of Sotya Roes Piyajeng [4] with the addition of work compensation variables from Sopiyan [10] as well as testing differences in the effectiveness of BPJS patient services in government hospitals and private hospitals.

RESEARCH PURPOSES

The research examines the influence of audit operations, internal control, institutional business ethics, and performance compensation on the effectiveness of BPJS patient services at hospitals in the Special Region of Yogyakarta Province and Cilacap City, Central Java. This research will provide additional research literature of this type and considerations for hospital managers to improve the effectiveness of BPJS patient services.

LITERATURE STUDY AND HYPOTHESIS

Stewardship theory explains that every person entrusted with trust is motivated and responsible for the organization or other people. Everyone has a collective drive and supports togetherness rather than prioritizing individual interests. Stewardship theory holds that the collective has a higher level of satisfaction in achieving organizational goals than in fulfilling individual interests [11].

In hospital management, hospital managers, as stewards, gain trust from the community to manage health services to the community. Hospital management and its employees are motivated to work together to improve services to patients effectively and obtain higher satisfaction. To realize this, management designs operational audit activities, internal audits, code of ethics policies, and performance compensation systems to ensure the effectiveness of services to patients.

The influence of operational audits on the effectiveness of BPJS patient services in hospitals.

An operational audit is an assessment activity of an activity to provide recommendations as to whether the activity has been carried out effectively and efficiently or vice versa. Based on these recommendations, it is hoped that management will improve according to them. Operational audits are applied to hospital agencies, including BPJS services in hospitals and community health centers. Research by Sotya Roes Piyajeng [4], Kusumawati and Ismawati [12], Kurnianingsih, et al. [13], and Septianingsih, et al. [14] shows that operational audits have a positive effect on the effectiveness of health services in hospitals. Operational audits that are implemented well in hospital institutions can have an effect in the form of good health service effectiveness. If health services are carried out effectively, *stewardship theory* explains that stewards prioritize aspects of the common interest of the people. Based on the results of previous research, this research formulates the following hypothesis:

H₁: Operational audits positively affect BPJS patient health services in hospitals.

The influence of internal control on the effectiveness of BPJS patient services in hospitals.

Internal control is a system and procedure management creates to control, monitor, and operate the organization. The purpose of internal control is to protect the assets of the organization. According to the COSO (Committee of Sponsoring Organizations of The Treadway Commission), internal control comprises five components: control environment, risk assessment, control activities, information, and communication and monitoring [15].

This form of internal control functions as a guide for workers to carry out activities. The existence of guidelines owned by a particular agency or company can minimize errors. Likewise, hospital agencies should have good internal controls to minimize errors in providing health services so that aspects of health service effectiveness are created.

Research by Sotya Roes Piyajeng [4], Kusumawati and Ismawati [12] and Nafi'ah and Setiyanti [16] states that internal control influences the effectiveness of BPJS patient services in hospitals. Implementing good controls creates good quality human resources and is expected to influence the effectiveness of patient services. If health services are carried out effectively, *stewardship theory* explains that stewards prioritize aspects of the common interest of the people. Based on the results of previous research, this research formulates the following hypothesis:
H 2: Internal control positively affects BPJS patient health services in hospitals.

The influence of institutional ethics on the effectiveness of BPJS patient services in hospitals.

Institutional ethics is applied in agencies operating in the public sector, such as hospitals because the public sector is closely related to work that serves the community. Research [17, 18] found that employee ethical sensitivity has positively influenced organizational ethics in carrying out work. The same applies to BPJS hospital patient health services. Hospitals with patient service ethics will create patient satisfaction to create service effectiveness. If health services are carried out effectively, *stewardship theory* explains that stewards prioritize aspects of the common interest of the people. Based on the results of previous research, this research formulates the following hypothesis:

H 3: The business ethics of hospital institutions positively affect BPJS patient health services in hospitals.

The influence of performance compensation on the effectiveness of BPJS patient services in hospitals.

Performance compensation is an incentive to motivate human resources in an agency or company. Compensation given to resources has two types of meaning. Firstly, it is used by superiors to motivate the performance of subordinates to work better than before. Second, compensation is given to reward performance achieved because it achieves company goals. Research Mase and Widigdo [19], [20] shows similar results that performance compensation has a positive effect on increasing employee performance in the company.

Researchers suspect that if performance compensation is implemented well, hospital employees will effectively provide services to BPJS patients. If health services are carried out effectively, *stewardship theory* explains that stewards prioritize aspects of the common interest of the people. Based on the results of previous research, this research formulates the following hypothesis:

H 4: Performance compensation positively affects BPJS patient health services in hospitals.

There are differences in the effectiveness of BPJS patient services at Regional General Hospitals and Private Hospitals.

There are two types of hospital ownership: local government and private. Sotya Roes Piyajeng [4] found differences in the services provided when compared between local government hospitals and private hospitals. These findings are in the form of discrimination in services provided to BPJS patient participants, and the frequency of occurrence is quite frequent. The differences in treatment range from getting an inpatient room during an emergency to the administrative process being complicated. Research findings show that private hospitals tend to perform their jobs better than hospitals owned by local governments. Regional government and private hospitals should have the same standard of health services for BPJS patients. If the standards given are similar, they align with the principles of *stewardship theory*, which explains that stewards prioritize aspects of the common interest of the people. Therefore, the researcher determined the hypothesis regarding this matter:

H 5: There is a difference in the effectiveness of BPJS patient services at Regional General Hospitals and Private Hospitals.

A. RESEARCH METHODS

The research population includes hospitals in the Cilacap region of Central Java and the Special Region of Yogyakarta. Sample selection used a *purposive sampling method* with the following criteria: a) local government-owned and private hospitals, b) have been operating for at least three years, c) have had a cooperation contract with BPJS social security and, d) the hospital has an SPI unit that has been operating minimum one year. The media used to obtain data is a questionnaire delivered offline. A questionnaire is an attachment containing several questions and statements asked of respondents. Technically, researchers gave questionnaires to leaders, heads of sections, and other units that met the criteria based on hospital leaders' decisions.

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The research was carried out twice; the first test was carried out to test the effect of the independent variable on the dependent variable, and the second test was to test the differences between the two dependent variables. The independent variables tested were operational audit, internal control, hospital institution business ethics, and performance compensation. Meanwhile, the dependent variable tested was the effectiveness of BPJS patient health services at hospitals.

An operational audit is a tool for evaluating existing operational activities in an agency or company to assess company operations' effectiveness, efficiency, and economics. Operational audits are measured using several indicators, namely: independence, competence, preliminary audit stage, management review and control stage, follow-up audit stage, reporting stage, the follow-up to audit results, and audit program [18, 21].

Internal control is a device designed by an agency or company which the responsible party implements. Control variables are measured using indicators such as control environment, management risk assessment, control activities, communication and information systems, and monitoring [18, 21].

Institutional ethics is a set of norms implemented in company operations. The institutional ethics variable is divided into two dimensions: explicit and implicit ethics. Explicit ethical dimensions are measured using a code of ethics, policies, ethical seminars, internal system control, and employee ethics indicators. Meanwhile, the implicit ethical dimension is measured using indicators: components of organizational culture, incentive systems, rewards for behavior, promotion policies, and management behavior [17, 21].

Performance compensation is a form of appreciation given by a company or agency to its employees for providing services for the work carried out by employees for the company or agency. This variable is measured through several indicators, including satisfaction with salary, facilities, and allowances. Finally, the dependent variable in this research is the "Effectiveness of BPJS Patient Services in Hospitals", then measured through several indicators such as Service procedures, completion time, service costs, service products, and infrastructure [22].

HYPOTHESIS TESTING

Before testing the hypothesis, the researcher tested the validity and reliability of the data as well as classical assumption testing. Data validity testing uses the KMO MSA and Barlett's tests. The test results show that the KMO MSA values for the independent variables operational audit, internal control, institutional ethics, performance compensation, and the independent variable service effectiveness, respectively, have values of 0.533, 0.541, 0.650, 0.775, and 0.659. The KMO MSA value for all variables to be tested is above 0.05, meaning the data obtained is reliable and can be processed further.

Data reliability measurement uses *Cronbach's Alpha*. The test results show that *the Cronbach's Alpha value* of the independent variables operational audit, internal control, institutional ethics, performance compensation, and the independent variable service effectiveness, respectively, have values of 0.940, 0.937, 0.834, 0.810, and 0.852. The *Cronbach's Alpha* value for all variables tested is above 0.08, meaning that the data obtained is reliable so that it can be processed further.

At the classical assumption testing stage, normality, multicollinearity, and heteroscedasticity tests are carried out. The data normality test used the *Kolmogorov-Smirnov Z test*. *The results of the Kolmogorov-Smirnov Z test* obtained a significance value of 0.149, more significant than 0.05, which indicates the data is usually distributed. Multicollinearity testing uses *Tolerance* and *VIF (Variance Inflation Factor)* values. Data is accessible from multicollinearity if the *Tolerance value* is > 0.1 and *VIF* shows a value lower than 10. The results of the multicollinearity test show that the independent variables operational audit, internal control, institutional ethics, and performance compensation, respectively, have tolerance values of 0.940, 0.776, 0.777, and 0.788. Tolerance value: All independent variables tested have values above 0.1. Furthermore, the results of multicollinearity testing show that the independent variables, operational audit, internal control, institutional ethics, and performance compensation have VIF values of 1.064, 1.288, 0.777, and 0.788. The VIF value of all independent variables tested is lower than 10, meaning the data obtained is free from multicollinearity so that it can be processed further.

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,729 ^a	,532	,460	3,442

a. Predictors: (Constant), Operational Audit, Internal Control, Institutional Business Ethics, Performance Compensation

Table 1. Coefficient of Determination Test

Next, a determination test was carried out on the research model. Referring to Table 1, the coefficient of determination test results show an adjusted R square value of 0.460, meaning that the dependent variable of BPJS patient service effectiveness is influenced by the independent variables of operational audit, internal control, institutional ethics, and performance compensation by 46%, while other variables influence the rest.

ANOVA^a

Model	Sum of Squares	Df	Means Square	F	Sig.
1	Regression	349,727	4	7,380	0,000 ^b
	Residual	308,015	26		
	Total	657,742	30		

a. Dependent Variable: Effectiveness of BPJS Patient Services

b. Predictors: (Constant), Operational Audit, Internal Control, Institutional Business Ethics, Performance Compensation

Table 2. F test

The F test results shown in Table 2 show a significance value of 0.000, which is lower than 0.05, meaning that the model that has been created is fit for further testing.

Coefficients^a

Model		Unstandardized Coefficients		Standardize Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	34,163	8,940		3,821	,001
	Audit Operations	,092	,047	,274	1,977	,059
	Internal Controls	,057	,074	,117	,768	,450
	Institutional Business Ethics	-.099	,150	-.100	-.660	,515
	Performance Compensation	1,269	,304	,637	4,181	,000

a. Dependent Variable: Effectiveness of BPJS Patient Services

Table 3. t-Test

Hypothesis testing is carried out using the t-test. The results of the t-test are presented in Table 3. Referring to Table 3, testing the hypothesis that audit operations have a positive effect on the effectiveness of BPJS services shows a significance value of 0.059, more significant than the alpha value of 0.05, so the hypothesis that audit operations have a positive effect on the effectiveness of BPJS services is rejected. Furthermore, the results of testing the hypothesis that internal control has a positive effect on the effectiveness of BPJS services show a significance value of 0.450, greater than the alpha value of 0.05, so the hypothesis that internal control has a positive effect on the effectiveness of BPJS services is rejected. Next, the hypothesis that institutional business ethics has a positive effect on the effectiveness of BPJS services shows a significance value of 0.515, greater than the alpha value of 0.05, so the hypothesis that institutional business ethics has a positive effect on the effectiveness of BPJS services is rejected.

The following hypothesis test, performance compensation has a positive effect on the effectiveness of BPJS patient services, shows a significance value of 0.000, smaller than the alpha value of 0.05, so the hypothesis that performance compensation has a positive effect on the effectiveness of BPJS services is accepted.

The fifth hypothesis uses the independent t-test (Levene's Test) to measure the difference in the effectiveness of BPJS patient services in government hospitals and private hospitals. The results of the t-test are presented in Table 4 below.

Model	Levene's Test for Equity of Variance		t-test for Equity of Means							
	F	Sig.	t	df	Sig (2-tailed)	Differential Mean ce	Std. Differenti al Error ce	95% Confidence interval of difference		
								Lower	Upper	
Effectiveness of BPJS patient services	Equal variance assumed	6,066	0,020	-.960	29	,345	-2,047	2,131	-6,406	2,313
	Equal variance not assumed.			-1,810	28,993	,081	-2,047	1,131	-4,360	,266

Table 4. Independent Sample Test

The independent sample t-test was carried out in two stages. The first stage is Levene's test, which determines whether the variance of the two data groups is assumed to be the same or different. Referring to Levene's test in Table 4, a significant value of 0.020 is obtained, lower than 0.05, meaning that the variance of the two data groups is assumed to be different, so the independent sample t-test uses Table 4, second-row column (bottom) which assumes the variance of the two data groups is different. Using the variance assumption for two different data groups, a significant value of 0.081 was obtained, greater than the alpha value of 0.05, so it was concluded that the hypothesis that there was a difference in BPJS patient services in government hospitals and private hospitals was rejected.

RESULTS AND DISCUSSION

The regression analysis testing the operational audit variable shows that operational audits have no effect on the effectiveness of BPJS patient services at hospitals, so the first hypothesis is rejected. The results of previous research align with the research conducted by Rahmawati [18], which stated that operational audits did not affect the effectiveness of BPJS patient services. However, the results of operational audit research have no effect on the effectiveness of BPJS patient services at hospitals, which is inconsistent with research by Sotya Roes Piyajeng [4], Kurnianingsih, et al. [13], Nafi'ah and Setiyanti [16] and Riyasari and Arza [6]. The operational audit not affecting the effectiveness of BPJS patient services is possible because the operational audit of the hospital has not been running optimally.

Testing the influence of internal control on the effectiveness of BPJS services shows that internal control does not affect the effectiveness of BPJS patient services at hospitals. Referring to previous research, this study's results align with the results of Rahmawati [18] and Riyasari and Arza [6], who found that internal control did not affect the effectiveness of BPJS patient health services. However, the research results of this study are not in line with the research of Sotya Roes Piyajeng [4], Nafi'ah and Setiyanti [16] and Kurnianingsih, et al. [13] who found that internal control influences the effectiveness of BPJS patient services. The lack of influence of internal control on the effectiveness of BPJS patient services is possible because the hospital's internal control unit is not running optimally.

Testing the influence of institutional business ethics on the effectiveness of BPJS patient services shows that institutional business ethics do not affect the effectiveness of BPJS patient services. The lack of influence of institutional business ethics on the effectiveness of BPJS patient services is possible because the business ethical values of hospital institutions have been internalized into the operating system procedures used in hospitals. This research's results align with those conducted by Sotya Roes Piyajeng [4] and Rahmawati [18] which found that institutional business ethics did not affect the effectiveness of BPJS patient health services in hospitals. However, this is not in line with Handayani [17] which found that institutional business ethics positively affected the effectiveness of BPJS patient health services in hospitals.

Testing the effect of performance compensation on the effectiveness of BPJS patient services shows that performance compensation has a positive effect on the effectiveness of BPJS patient services. The results align with research conducted by Wijaya [23] but not with research by Irawan, et al. [24] which concluded that performance compensation does not affect the effectiveness of a service.

Testing the differences in the effectiveness of BPJS patient services between government and private hospitals shows no difference in the effectiveness of BPJS patient services in government and private hospitals. This research aligns with the results of Sotya Roes Piyajeng [4] which concluded that there was no difference in the effectiveness of BPJS patient services in government hospitals and private hospitals.

CONCLUSION

Based on the test results and discussion, the researcher concluded that operational audits, internal controls, and institutional business ethics did not affect the effectiveness of BPJS patient health services in hospitals. At the same time, performance compensation positively affected the effectiveness of BPJS patient services. Operational audits and internal audits do not affect the effectiveness of BPJS patient services. This is possible because operational audit activities and internal audits have not run optimally, so they have not significantly impacted the effectiveness of BPJS patient services. Meanwhile, institutional business ethics do not influence the effectiveness of BPJS patient services; this is possible because ethical norms have been internalized into the BPJS patient service operational system.

Performance compensation has a positive effect on the effectiveness of BPJS patient services, indicating that compensation significantly impacts the effectiveness of services to BPJS patients. Performance compensation is possible because the reward methods given to hospital medical employees tend to be variable. So the more patients who can be served, the higher the appreciation for medical employees in the hospital.

IMPLICATIONS AND SUGGESTIONS

The results of this research imply that management and the Social Security Management Agency need to pay attention to performance compensation for hospital employees to maintain the increased effectiveness of BPJS patient services. For further research, it is necessary to conduct more in-depth research to find out why operational audits, internal audits, and institutional business ethics do not influence the effectiveness of services for BPJS patients.

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