

Analisis Hubungan Implementasi Good Corporate Governance Terhadap Kinerja RS Tk. IV Singaraja, Buleleng, Bali, Tahun 2020

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Abstrak

Hasil kerja yang baik dan keuntungan yang optimal serta tercapainya tujuan yang diharapkan akan dapat berhasil melalui manajemen organisasi yang efektif dan efisien. Sehingga dibutuhkan suatu cara tata kelola rumah sakit yang efektif dan efisien. Untuk itu maka perlu dilakukannya penerapan prinsip-prinsip good corporate governance (GCG) sebagai pedoman melaksanakan tata kelola dalam organisasi RS Tk IV Singaraja hal ini berdasarkan Undang-Undang Republik Indonesia No. 44 tahun 2009 disebutkan bahwa rumah sakit merupakan institusi penyedia jasa layanan kesehatan perorangan yang secara paripurna mempunyai peran strategis mewujudkan derajat kesehatan setinggi-tingginya. Tujuan penelitian ini adalah mengetahui hubungan implementasi good corporate governance terhadap kinerja RS Tk. IV Singaraja, Buleleng, Bali, tahun 2020. Penelitian ini adalah penelitian kuantitatif dengan desain cross sectional. Berdasarkan hasil analisis univariat kinerja RS Tk. IV Singaraja, Buleleng, Bali saat ini dalam kondisi kinerja yang cukup baik dengan rata-rata 76,08 (SD 11,50 dan 95% CI: 73,48-78,67) serta telah terdapat implementasi prinsip-prinsip GCG di RS Tk. IV Singaraja dengan hasil penerapan prinsip transparansi cukup baik rata-rata 19,81 (SD 2,35 dan 95% CI: 19,28-20,34), akuntabilitas cukup baik dengan rata-rata 19,00 (SD 2,97 dan 95% CI: 18,33-19,67), responsibilitas cukup baik dengan rata-rata 19,21 (SD 2,75 dan 95% CI: 18,59-19,82), independensi cukup baik dengan rata-rata 18,89 (2,67 dan 95% CI: 18,29 - 19,49), kesetaraan/kewajaran cukup baik dengan rata-rata 20,12 (SD 2,27 dan 95% CI: 19,60 - 20,63). Dengan estimasi interval tersebut diatas prinsip kesetaraan/kewajaran memiliki implementasi/penerapan yang lebih dominan. Berdasarkan hasil analisis bivariat melalui uji statistik regresi linear sederhana didapatkan ada hubungan yang signifikan antara implementasi prinsip-prinsip GCG (transparansi, akuntabilitas, responsibilitas, independensi dan kesetaraan/kewajaran dengan kinerja RS Tk IV Singaraja ($p = 0,0001$). Berdasarkan hasil analisis multivariat melalui uji statistik regresi linear berganda, kelima prinsip GCG (transparansi, akuntabilitas, responsibilitas, independensi, dan kesetaraan/kewajaran) dapat menjelaskan kinerja rumah sakit sebesar 76.2 % sedangkan sisanya dijelaskan oleh faktor lain yang mempengaruhi. Interpretasi hubungan yang diperoleh dari implementasi prinsip-prinsip GCG dengan kinerja RS Tk. IV Singaraja, yaitu : Setiap kenaikan skor transparansi sebesar 1 skor, maka skor kinerja rumah sakit akan menurun sebesar 0.49 skor. Setiap kenaikan skor akuntabilitas sebesar 1 skor, maka skor kinerja rumah sakit akan naik sebesar 1.09 skor. Setiap kenaikan skor responsibilitas sebesar 1 skor, maka skor kinerja rumah sakit akan naik sebesar 0.91 skor. Setiap kenaikan skor independen atau kemandirian sebesar 1 skor, maka skor kinerja rumah sakit akan naik sebesar 1.84 skor. Setiap kenaikan skor kesetaraan atau kewajaran sebesar 1 skor, maka skor kinerja rumah sakit akan naik sebesar 0.43 skor. Dari interpretasi tersebut didapatkan prinsip GCG yang paling besar pengaruhnya terhadap penentuan kinerja RS Tk. IV Singaraja adalah prinsip independen atau kemandirian. Saran peneliti adalah agar kinerja rumah sakit dan penerapan prinsip-prinsip GCG di RS Tk. IV Singaraja yang sudah cukup baik perlu lebih ditingkatkan lagi dengan berbagai cara seperti sosialisasi maupun pembinaan satuan yang lebih berkesinambungan disertai komitmen

yang kuat antara Pimpinan/direksi dan seluruh karyawan guna meningkatkan profesionalisme dan peningkatan mutu pelayanan rumah sakit

Good work results and optimal benefits and the achievement of expected goals will be successful through effective and efficient organizational management. So that we need an effective and efficient way of hospital governance. For this reason, it is necessary to implement the principles of good corporate governance (GCG) as a guideline for implementing governance in the Tk. IV Singaraja Hospital organization. Based on the Law of the Republic of Indonesia No. 44 of 2009 states that the hospital is an institution that provides individual health services which completely plays a strategic role in realizing the highest degree of health. The purpose of this study was to determine the relationship between the implementation of good corporate governance and the performance of Tk. IV Singaraja Hospital, Buleleng, Bali, 2020. This research is a quantitative study with a cross sectional design. Based on the results of the univariate analysis of the performance of Tk. IV Singaraja Hospital, Buleleng, Bali is currently in a fairly good performance condition with a mean of 76.08 (SD 11.50 and 95% CI: 73.48-78.67) and there has been an implementation of GCG principles at the Tk. IV Singaraja Hospital with the results of applying the principle of transparency is fairly good with a mean of 19.81 (SD 2.35 and 95% CI: 19.28-20.34), accountability is fairly good with a mean of 19.00 (SD 2.97 and 95% CI: 18.33-19.67), the responsibility was fairly good with a mean of 19.21 (SD 2.75 and 95% CI: 18.59-19.82), the independence was fairly good with a mean of 18.89 (SD 2.67 and 95% CI: 18.29 - 19.49), the fairness was fairly good with a mean of 20.12 (SD 2.27 and 95% CI: 19.60 - 20.63). With the interval estimation above, the fairness principle has a more dominant implementation / application. Based on the results of bivariate analysis through simple linear regression statistical tests, it was found that there was a significant relationship between the implementation of GCG principles (transparency, accountability, responsibility, independence and fairness with the performance of Tk. IV Singaraja Hospital ($p = 0.0001$). Based on the results of multivariate analysis through multiple linear regression statistical tests, the five principles of GCG (transparency, accountability, responsibility, independence, and fairness) can explain hospital performance by 76.2% while the rest is explained by other influencing factors. Interpretation of the relationship obtained from the implementation of GCG principles with the performance of Tk. IV Singaraja Hospital, namely: Every increase in the transparency score of 1 score, then the hospital performance score will decrease by 0.49 score. Every increase in the accountability score of 1 score, the hospital performance score will increase by 1.09 score. Every increase in the responsibility score of 1 score, then the hospital performance score will increase by 0.91 score. Every increase in the independence score of 1 score, then the hospital performance score will increase by 1.84 score. Every increase in the fairness score of 1 score, then the hospital performance score will increase by 0.43 score. From this interpretation, it was found that the principles of GCG had the greatest influence on the determination of the performance of Tk. IV Singaraja Hospital is the principle of independence. Researcher's suggestion is that the hospital's performance and the application of the principles of GCG in Tk. IV Singaraja Hospital, which is fairly good, needs to be further improved in various ways such as socialization and more sustainable unit guidance accompanied by a strong commitment between the leadership / directors and all employees in order to increase professionalism and improve the quality of hospital service