



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)

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Abstract

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 population study was all doctors, nurses and administrative staff at the 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*

Introduction

The hospital is one of the important health service networks. The main activity of a hospital is to provide maximum health services to patients. Hospitals as business entity organizations in the health sector have an important role in realizing optimal public health degrees (Setya, 2017: 2). This is in accordance with Law no. 44 of 2009 concerning Hospitals states that a hospital is a health service facility that organizes individual health services that provide inpatient, outpatient, and emergency care.

Problems in hospitals are very complex, especially regarding the services provided, especially in the last 2 years. The case that occurred regarding BPJS, namely the community, focused more on the problem of health services provided by the government, namely the Social Security Administration Agency (BPJS) related to service discrimination between BPJS patients and general patients. As stated by

Timboel Siregar as a BPJS Watch Advocate, discrimination still occurs repeatedly in various regions, one of which is in Medan. Discrimination in services is often felt by patients when they seek treatment at Advebt Hospital. Meanwhile, the Public Relations Section of RSI Kustati revealed that the effectiveness of BPJS services ran smoothly due to the existence of a special team of BPJS controllers. Based on the two phenomena that occur, the authors find a gap in the issue of the effectiveness of health services in the private sector and the government sector.

To meet the needs of hospitals in order to ensure that every business process in the house can run neatly, it is necessary to increase skills and competencies through training in the preparation of an accounting information system manual and the establishment of a business process control system unit. With the preparation of a hospital accounting information system and the establishment of a business effectiveness function within a hospital where the function is tasked with compiling business processes including the hospital's internal control system, it is hoped that every activity and activity within the hospital so that accountability is reflected in financial reports can run smoothly. effectively and efficiently so as to support the goals, vision and mission of the hospital can be achieved.

Literature Review

Effectiveness is the completion of work not only in terms of achieving goals but also in terms of timeliness in achieving these goals. From the opinion above it can be concluded that effectiveness is related to the problem of time. An activity is said to be effective if the activity is successfully completed in accordance with a predetermined time or in other words on time (Siagian 2003:27).

According to Bayangkara (2016: 2), Operational Audit is an evaluation of the efficiency and effectiveness of company operations in the context of management audits covering all of the company's internal operations which must be accountable to various parties who have higher authority.

Internal control according to Horngren (2009: 390) in Dewi, et al, internal control is an organizational plan and all actions designed to secure assets, encourage employees to follow company policies, increase operating efficiency, ensure accurate and reliable accounting records.

According to Eddi (2010) Good Corporate Governance is a system and structure used to manage a company by increasing value for shareholders and accommodating parties who also have an interest in the company.

Institutional ethics is the extent to which a company includes ethics both implicitly and explicitly in making decisions, Singhapakdi & Vitell, in Koonmee K. (2009).

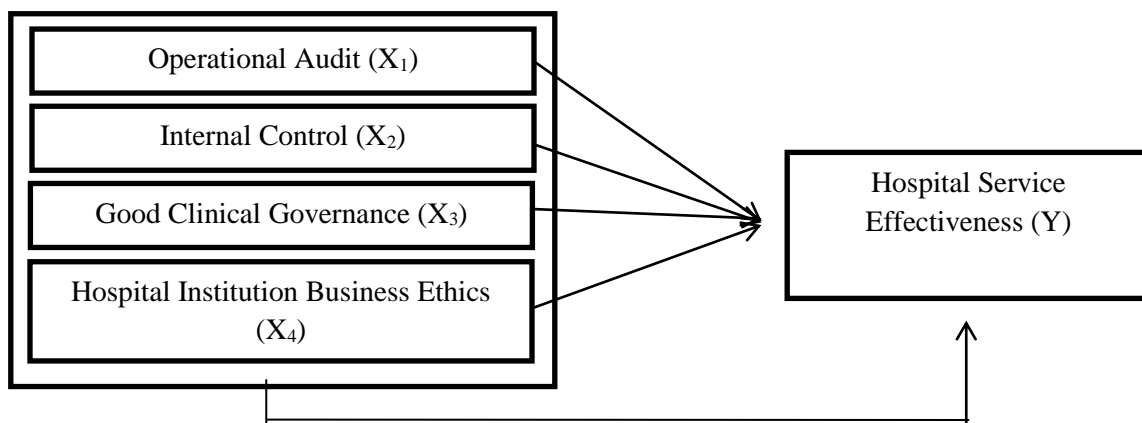


Figure 1. Research Problems

Hypotheses development

Based on the description of the problem and relevant previous research reviews, the hypothesis is as follows:

H1: Operational audit has a significant effect on health services for JKN/BPJS patients at the hospital.

H2: Internal control has a significant effect on the effectiveness of JKN/BPJS patient health services at the hospital.

H3: Good Clinical Governance has a significant effect on the effectiveness of JKN/BPJS patient health services at the Hospital.

H4: The business ethics of hospital institutions have a significant impact on the effectiveness of health services for JKN/BPJS patients in hospitals.

H5: Operational Audit, Internal Control, Good Clinical Governance and Business Ethics for Hospital Institutions have a significant simultaneous effect on the effectiveness of JKN/BPJS patient health services.

Methods

Sample Description

The research population was all doctors, nurses and administrative staff at the Adventist Hospital. Because the population size is unknown, the number of samples is sought by the Cochran formula, so the sample taken is 138 respondents. Methods of data analysis using multiple linear regression, classical assumptions and hypothesis testing.

Data Collection

a. Validity Test

Question items are said to be valid if a positive correlation is obtained and significant observations are smaller than $\alpha = 5\%$. Where all the research variables contain 24 statements that must be answered by respondents. The criteria for determining whether the statements used in this study are valid or not are the 95% confidence level ($= 5\%$). degrees of freedom (df) = n-2. (df) = n - 4 = 138 - 4 = 134. $r_{table} = 0.1416$ if rcount (for each item can be seen in the Pearson correlation column) is greater than r_{table} and the value of r is positive. then the statement items are said to be valid Ghozali (2016).:

Table 1, Validity Test

No.	Question/statement indicators	rcount value	Mark Rtable	Ket
1	Operational Audit (X1)			
	1. Statement I (X1.1)	0.852	0.141	Valid
	2. Statement II (X1.2)	0.832		
	3. Statement III (X1.3)	0.325		
	4. Statement IV (X1.4)	0.325		
	5. Statement V (X1.5)	0.487		
	6. Statement VI (X1.6)	0.304		
	7. Statement VII (X1.7)	0.595		
8. Statement VIII (X1.8)	0.667			
2	Internal control(X2)			
	1. Statement I (X2.1)	0.790	0.1416	Valid
	2. Statement II (X2.2)	0.850		
	3. Statement III (X2.3)	0.771		
	4. Statement IV (X2.4)	0.619		
5. Statement V (X2.5)	0.179			
3	Good Clinical Governance (X3)			
	1. Statement I (X3.1)	0.771	0.1416	Valid
	2. Statement II (X3.2)	0.771		
	3. Statement III (X3.3)	0.600		
4. Statement IV (X3.4)	0.544			
4	Hospital Institutional Business Ethics(X4)			
	1. Statement I (X4.1)	0.878	0.1416	Valid
2. Statement II (X4.2)	0.930			
5	Hospital Service Effectiveness (Y)			
	1. Statement I (Y1)	0.754	0.1416	Valid
	2. Statement II (Y2)	0.928		
	3. Statement III (Y3)	0.937		
	4. Statement IV (Y4)	0.849		
5. Statement IV (Y5)	0.896			

Based on the table above, the results of the validity test show that all statement items for variables X1, X2, X3, X4, and Y are declared valid. Of the 24 statements contained in the independent and dependent variables are declared valid because $r_{count} \geq r_{table}$. And this shows that each statement contained in the questionnaire is valid and can be trusted for a study.

b. Reability Test

A questionnaire is said to be reliable or reliable if one's answers to statements are consistent or stable from time to time. The indicator for the reliability test is cronbach alpha. if the Cronbach alpha value ≥ 0.6 indicates the instrument used is reliable Ghozali (2016). Complete reliability testing can be seen in table 2 below:

Table 2, Reability Test

Variable	Cronbach's Alpha	N	Conclusion
Operational Audit (X1)	0.689	9	Reliable
Internal control(X2)	0.739	6	Reliable
Good Clinical Governance (X3)	0.750	5	Reliable
Hospital Institutional Business Ethics(X4)	0.894	3	Reliable
Hospital Service Effectiveness (Y)	0.817	6	Reliable

Based on the table above it is explained that each variable has a Cronbach alpha value, namely X1 of 0.689, X2 of 0.739, X3 of 0.750, X4 of 0.894 and Y of 0.817 while the Cronbach alpha value is 0.60 (cronbach alpha value ≥ 0.60). Thus the measurement of reliability shows that the statement items in the questionnaire are reliable.

Table 3, t Test (Partial Test)

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	std. Error	Betas		
(Constant)	19,914	4,233		4,704	.000
Audit_Operational_X1	.005	.100	.004	.046	.963
Control_Internal_X2	.148	.155	.087	2,954	.002
Good_Clinical_Governance_X3	.182	.163	.109	4,114	.000
Ethics_Business_Lembaga_Rumah_Sick_X4	.039	.207	.016	.186	.853

$$\text{User Satisfaction} = 19.914 + 0.005X1 + 0.148X2 + 0.182X3 + 0.039X4 + e$$

Based on the table above, the results obtained from the t-test are:

- Operational Audit Variable (X1) on the Effectiveness of Hospital Services (Y) obtained tcount = 0.046 with a significance value of $0.963 \geq 0.05$. While the ttable value is at the 95% confidence level ($\alpha=5\%$) with $df = n - k = 138 - 4 = 134$, the ttable value is 1.656. Thus $tcount \leq ttable$ is $0.046 \leq 1.656$.
- The Internal Control Variable (X2) on the Effectiveness of Hospital Services (Y) obtained tcount = 2.954 with a significance value of $0.002 \leq 0.05$. While the ttable value is at the 95% confidence level ($\alpha=5\%$) with $df = n - k = 138 - 4 = 134$, the ttable value is 1.656. Thus $tcount \leq ttable$, namely $2.954 \geq 1.986$.
- The Good Clinical Governance variable (X3) on the Effectiveness of Hospital Services (Y) obtained tcount = 4.114 with a significance value of $0.00 \leq 0.05$. While the ttable value is at the 95% confidence level ($\alpha=5\%$) with $df = n - k = 138 - 4 = 134$, the ttable value is 1.656. Thus $tcount \geq ttable$, namely $4.114 \geq 1.656$.
- Hospital Institutional Business Ethics Variable (X4) to Hospital Service Effectiveness(Y) obtained tcount = 0.186 with a significance value of $0.853 \geq 0.05$. While the ttable value is at the 95% confidence level ($\alpha=5\%$) with $df = n - k = 138 - 4 = 134$, the ttable value is 1.656. Thus $tcount \leq ttable$ is $0.185 \leq 1.656$.

Table 4

Table: 4.18 Simultaneous Test Results (F-Test)

Model	Sum of Squares	Df	MeanSquare	F	Sig.
1 Regression	22,565	4	5,641	14,466	.000b
residual	1608,892	133	12,097		
Total	1631,457	137			

a. Predictors: (Constant), X4, X3, X2, X1

b. Dependent Variable: Y

Variables:

Based on Table 4.18, it can be seen that the Fcount value is 7,393 with a significance level of 0.00. While the Ftable value with a significant level of 5% and $df_2 = n - k = 138 - 4 = 134$ and $df_1 = k - 1$ ($4 - 1 = 3$) obtained a Ftable value of 2.47. The results of the F-test showed that $F_{count} \geq F_{table}$ ($14.466 \geq 2.67$). So it was concluded that the hypothesis (H5) which reads (Operational Audit, Internal Control, Good Clinical Governance and Business Ethics for Hospital Institutions simultaneously influences Hospital Service Effectiveness),

Results and Discussion

1. The Effect of Operational Audit on the Effectiveness of Hospital Services (H1)

Operational Audit Variable (X1) on the Effectiveness of Hospital Services (Y) obtained tcount = 0.046 with a significance value of $0.963 \geq 0.05$. While the ttable value is at the 95% confidence level ($\alpha=5\%$) with $df = n - k = 138 - 4 = 134$, the ttable value is 1.656. Thus $t_{count} \leq t_{table}$ is $0.046 \leq 1.656$. So it is concluded that the hypothesis (H1) which reads (Operational Audit has no partial effect on the Effectiveness of Hospital Services).

2. The Effect of Internal Control on the Effectiveness of Hospital Services (H2)

The Internal Control Variable (X2) on the Effectiveness of Hospital Services (Y) obtained tcount = 2.954 with a significance value of $0.002 \leq 0.05$. While the ttable value is at the 95% confidence level ($\alpha=5\%$) with $df = n - k = 138 - 4 = 134$, the ttable value is 1.656. Thus $t_{count} \geq t_{table}$, namely $2.954 \geq 1.986$. So it is concluded that the hypothesis (H2) which reads (Internal Control has no partial effect on the Effectiveness of Hospital Services).

3. The Effect of Good Clinical Governance on the Effectiveness of Hospital Services (H3)

The Good Clinical Governance variable (X3) on the Effectiveness of Hospital Services (Y) obtained tcount = 4.114 with a significance value of $0.00 \leq 0.05$. While the ttable value is at the 95% confidence level ($\alpha=5\%$) with $df = n - k = 138 - 4 = 134$, the ttable value is 1.656. Thus $t_{count} \geq t_{table}$, namely $4.114 \geq 1.656$. So it was concluded that the hypothesis (H3) which reads (Good Clinical Governance has a partial effect on the Effectiveness of Hospital Services).

4. The Effect of Assurance on Hospital Institutional Business Ethics (H4)

Hospital Institutional Business Ethics Variable (X4) to Hospital Service Effectiveness (Y) obtained tcount = 0.186 with a significance value of $0.853 \geq 0.05$. While the ttable value is at the 95% confidence level ($\alpha=5\%$) with $df = n - k = 138 - 4 = 134$, the ttable value is 1.656. Thus $t_{count} \leq t_{table}$ is $0.185 \leq$

1.656. So it was concluded that the hypothesis (H4) which reads (Business Ethics for Hospital Institutions has no partial effect on Hospital Service Effectiveness).

Conclusion

1. Operational Audit has no partial effect on the Effectiveness of Hospital Services.
2. Internal Control has no partial effect on the Effectiveness of Hospital Services.
3. *Good Clinical Governance* partially influence the effectiveness of hospital services.
4. The Business Ethics of the Hospital Institution does not have a partial effect on Hospital Service Effectiveness
5. Operational Audit, Internal Control, Good Clinical Governance and Hospital Institutional Business Ethics simultaneously influence Hospital Service Effectiveness.

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