

## ABSTRAK

# ANALISIS HUBUNGAN AUDIT OPERASIONAL, PENGENDALIAN INTERNAL, *GOOD CLINICAL GOVERNANCE*, DAN ETIKA BISNIS ORGANISASI TERHADAP PELAYANAN KESEHATAN PADA MASA PANDEMI COVID-19

Studi Kasus pada Rumah Sakit Rujukan Covid-19 di Kota Yogyakarta

Alin Milta Yoga

NIM: 182114073

Universitas Sanata Dharma Yogyakarta

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Penelitian ini bertujuan untuk mengetahui hubungan audit operasional, pengendalian internal, *good clinical governance*, dan etika bisnis organisasi terhadap pelayanan kesehatan pada masa pandemi Covid-19. Penelitian ini penting untuk dilakukan karena berkontribusi bagi akademisi, rumah sakit serta pemerintah sebagai referensi dan wawasan terkait penelitian terhadap pelayanan kesehatan selama masa pandemi Covid-19. Jenis penelitian ini adalah studi kasus dengan pendekatan kuantitatif.

Penelitian ini menggunakan data primer berupa kuesioner. Populasi dalam penelitian ini adalah rumah sakit rujukan Covid-19 yang berada di kota Yogyakarta. Metode *purposive sampling* digunakan untuk pemilihan sampel dalam penelitian ini sehingga peneliti memperoleh sampel penelitian sejumlah 32 responden dari 3 rumah sakit terkait. Data diolah menggunakan aplikasi SPSS versi 22 dan menggunakan analisis *Spearman Rho* sebagai metode analisis data.

Hasil penelitian menunjukkan bahwa terdapat hubungan antara audit operasional, pengendalian internal, *good clinical governance*, dan etika bisnis organisasi dengan pelayanan kesehatan pada masa pandemi Covid-19.

Kata kunci: audit operasional, pengendalian internal, *good clinical governance*, etika bisnis organisasi, pelayanan kesehatan.

**ABSTRACT**

***CORRELATION ANALYSIS OF OPERATIONAL AUDIT,  
INTERNAL CONTROL, GOOD CLINICAL GOVERNANCE, AND  
ORGANIZATIONAL BUSINESS ETHICS ON THE HEALTH  
SERVICES DURING THE COVID-19 PANDEMIC***

*A Case Study at Covid-19 Referral Hospital in Yogyakarta City*

Alin Milta Yoga

NIM: 182114073

Universitas Sanata Dharma Yogyakarta

2022

*This study investigated the correlation between operational audit, internal control, good clinical governance, and organizational business ethics on the health services during the Covid-19 pandemic. This research is important because it contributes to academics, companies and the government as a reference and insight related to research on the effectiveness of health services during the Covid-19 pandemic. This type of research is a case study with a quantitative approach.*

*This study uses primary data in the form of a questionnaire. The study population included Covid-19 referral hospitals located in Yogyakarta City region. The sample selection method used in this study is purposive sampling method and the researcher obtained a research sample of 32 respondents from 3 related hospitals. The survey data are processed using the SPSS version 22, and the data analysis used Spearman Rho.*

*The results confirmed that operational audits, internal control, good clinical governance, and the organization's business ethics have correlation with the of health services during the Covid-19 pandemic.*

*Keywords: operational audit, internal control, good clinical governance, organizational business ethics, health service.*