

## THE ROLE OF ACCOUNTABILITY AND TRANSPARENCY IN IMPROVING PUBLIC HOSPITAL PATIENT SATISFACTION

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### Abstrak

Peningkatan mutu layanan kesehatan publik menuntut penguatan *Good Corporate Governance* yang transparan, akuntabel, adil, dan bertanggung jawab. Penelitian ini bertujuan untuk menganalisis pengaruh prinsip keadilan, transparansi, akuntabilitas, dan tanggung jawab terhadap kepuasan pasien di RSUD Mardi Waluyo Kota Blitar. Penelitian ini menggunakan pendekatan kuantitatif dengan metode survei terhadap seratus pasien rawat jalan dan rawat inap. Teknik analisis meliputi uji korelasi bivariat dan regresi linier berganda. Hasil penelitian menunjukkan bahwa seluruh dimensi tata kelola memiliki hubungan positif terhadap kepuasan pasien, dengan akuntabilitas sebagai dimensi yang menunjukkan hubungan paling kuat, disusul oleh transparansi, tanggung jawab, dan keadilan. Transparansi dan akuntabilitas menjadi dua prinsip yang paling menentukan, khususnya melalui keterbukaan informasi, kejelasan prosedur, dan ketepatan pelaksanaan layanan oleh tenaga medis. Sementara itu, keadilan dan tanggung jawab dinilai belum berdampak nyata, meskipun tetap dianggap penting oleh pasien. Implikasi penelitian ini menunjukkan bahwa penerapan tata kelola yang efektif dapat menjadi strategi utama dalam membangun kepercayaan publik dan memperkuat pelayanan rumah sakit pemerintah yang adil, profesional, dan berorientasi pada kepuasan pasien.

### Keywords:

Good Corporate Governance, Accountability, Transparency, Patient satisfaction, and Health service.

### Abstract

*Improving the quality of public health services requires strengthening transparent, accountable, fair, and responsible governance. This study aims to analyze the influence of the principles of justice, transparency, accountability, and responsibility on patient satisfaction at Mardi Waluyo Regional Hospital, Blitar City. This study uses a quantitative approach with a survey method on one hundred outpatients and inpatients. Analysis techniques include bivariate correlation tests and multiple linear regression. The results of the study indicate that all dimensions of governance have a positive relationship with patient satisfaction, with accountability as the dimension that shows the strongest relationship, followed by transparency, responsibility, and justice. Transparency and accountability are the two most determining principles, especially through openness of information, clarity of procedures, and accuracy of service implementation by medical personnel. Meanwhile, justice and responsibility are considered not to have a real impact, although they are still considered important by patients. The implications of this study indicate that the implementation of effective governance can be a primary strategy for building public trust and strengthening government hospital services that are fair, professional, and oriented toward patient satisfaction.*

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## INTRODUCTION

The implementation of Good Corporate Governance (GCG) principles in public services, especially in the health sector, has become an important concern in realizing transparent, accountable, responsive, and equitable services. In various countries, a strong governance system has been proven to improve the quality of hospital services and patient satisfaction (Brown, 2019). However, in practice, challenges such as unequal access to services, minimal transparency of information, and weak accountability mechanisms are still found in the public health service system, especially in developing countries. The report of the Ombudsman Republik Indonesia



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(2021) noted that the health sector is one of the sectors with the highest public service complaints every year, indicating a gap between public expectations and the quality of services received. Research by Dzulkifli et al. (2020) also shows that the implementation of GCG principles that are not optimal, especially in terms of fairness and independence, has a direct impact on low patient satisfaction in type C hospitals in Indonesia.

This situation raises serious questions about how effectively GCG principles have been implemented in public health sector health services. Various studies have examined the relationship between the application of GCG principles and patient satisfaction in healthcare institutions. (Rizki et al., 2023) Their research at RSU Royal Prima Medan found that all dimensions of GCG, namely fairness, transparency, accountability, and responsibility, had a significant effect on inpatient satisfaction. A similar thing was also expressed by (Lamadjido et al., 2013), which showed a positive correlation between accountability and patient satisfaction at RSU Anutapura Palu, with accountability as the most dominant factor. Furthermore, it is proven that the implementation of GCG is believed to increase public trust and patient satisfaction as users of health services (Lidia Kamelia & Mira Veranita, 2022; Suryanto, 2019). Meanwhile, Keliat (2016) showed that accountability is the most dominant dimension in influencing patient satisfaction at RSUD dr. Pirngadi. Research (Brown, 2019) identified that good governance systems in public hospitals in Australia drive improvements in service quality and increased patient satisfaction. These findings confirm that GCG has a real impact on patient perceptions and experiences in receiving health services.

Previous studies generally focus on measuring the relationship between variables without directly linking them to the context of bureaucratic reform or efforts to build integrity zones that are currently on the national agenda in Indonesia (Maryam, 2016; Wilujeng & Pramudyastuti, 2020). This situation provides a research gap that can be explored further. Previous studies view GCG as a managerial approach, not as a framework for evaluating public service governance reform based on integrity and social accountability. Furthermore, there is still limited research that empirically tests the implementation of GCG in government-owned public service institutions that have the status of implementing agencies for the Integrity Zone, even though this is very important in measuring service commitment to the principles of anti-corruption and service fairness. Another issue is that previous research studies have not linked patient satisfaction with perceptions of fairness and transparency in the health service system as part of evaluating the success of GCG. Therefore, this article attempts to fill this gap by formulating an evaluative approach to the implementation of GCG within the framework of hospital services at Mardi Waluyo Blitar Regional Hospital.

This article offers two novelties. First, this study integrates the framework of GCG principles with an evaluation of patient satisfaction as part of the indicators of the success of developing the Integrity Zone. This is important because in the context of a developing country like Indonesia, improving governance is not only interpreted as internal management efficiency but also as an instrument for changing the culture of public services that are free from discrimination and abuse of authority (Javani et al., 2023). Second, the quantitative approach used in this study allows the identification of GCG dimensions that have the most impact on patient satisfaction in government hospitals, especially at Mardi Waluyo Blitar Hospital. In the long term, this issue touches on the nation's fundamental problem regarding the low quality of public services that weaken public trust in state institutions. By improving hospital service governance through GCG principles, Indonesia can strengthen bureaucratic reform and realize a just public health system.

The purpose of this article is to analyze the effect of the implementation of GCG principles (fairness, transparency, accountability, and responsibility) on the level of patient satisfaction at Mardi Waluyo Blitar Regional Hospital. This study was conducted at a hospital that has implemented the Integrity Zone program so that it can be a representative case study to measure the effectiveness of governance reform in improving the quality of public services (Wilujeng & Pramudyastuti, 2020). The main contribution of this study is to provide empirical evidence on how GCG principles can function as a measure of the success of public services in the health sector. In addition, the results of this study are expected to provide applicable policy recommendations for hospital managers and public stakeholders in designing strategies to improve the quality of services that are sustainable, integrity-based, and oriented toward patient satisfaction.

## METHOD

This study employed a quantitative approach with a descriptive and associative design to analyze the influence of GCG principles on patient satisfaction. The research was conducted at Mardi Waluyo Blitar Regional Public Hospital, which has been designated as an implementing institution for the Integrity Zone program, focusing on both outpatient and inpatient services. The independent variables consisted of the four core principles of GCG: fairness, transparency, accountability, and responsibility. The dependent variable was patient satisfaction, measured through three aspects: perceived service performance, healthcare service delivery quality, and price. The types of data used are primary and secondary data. Primary data were obtained through the distribution of questionnaires to outpatients and inpatients who are or have received services at the hospital. Meanwhile, secondary data were collected from official agency documents, academic literature, and previous study results relevant to the research topic. The data collection technique was carried out using a survey method and a closed questionnaire instrument based on a Likert scale. The measurement scale used consists of three assessment categories, namely 1 (not good), 2 (quite good), and 3 (very good), as adjusted to the diverse characteristics of the respondents.

The independent variables in this study are the principles of GCG, which are measured through indicators that have been developed from the research of Rizki et al. (2023). The fairness variable includes aspects of fairness inpatient treatment, ease of access, and openness to opportunities to express opinions. The transparency variable is measured through the ease of obtaining medical information and hospital policies. Accountability includes carrying out tasks according to procedures and clarity of officer responsibilities. Meanwhile, responsibility measures compliance with legal and social standards, as well as responsibility for the results of services provided. The dependent variable, namely patient satisfaction, is measured through three main dimensions: perceived service performance, healthcare service delivery quality, and the price charged by the hospital, according to the indicators from Adiyatma and Engkur (2020). Indicators and Measurement Scales can be seen in Table 1.

**Table 1.** Indicators and Measurement Scales

Variables	Indicator	Size	Scale	Source
<i>Good Corporate Governance</i>	Fairness	<ol style="list-style-type: none"> <li>1. Clarity and simplicity of the officer's explanation.</li> <li>2. Courtesy and friendliness of ward nurses.</li> <li>3. Availability of time for health workers.</li> <li>4. Courtesy and friendliness of pharmacy staff.</li> <li>5. Openness to hearing complaints/criticism.</li> </ol>	Ordinal	(Rizki et al., 2023)
	Transparency	<ol style="list-style-type: none"> <li>1. Ease of access to information.</li> <li>2. Implementation of policy delivery.</li> <li>3. Completeness of examination information by the doctor.</li> <li>4. Clarity of medical actions taken by officers.</li> <li>5. Transparency of information by officers.</li> </ol>	Ordinal	(Rizki et al., 2023)
	Accountability	<ol style="list-style-type: none"> <li>1. Quality of health worker services in handling.</li> </ol>	Ordinal	(Rizki et al., 2023)

Variables	Indicator	Size	Scale	Source
		2. Skills of health workers in handling.		
		3. Punctuality of officer schedule.		
		4. Carrying out tasks according to guidelines.		
		5. Consistency of schedule accuracy.		
Responsibility		1. Standards of cleanliness and professionalism of staff.	Ordinal	(Rizki et al., 2023)
		2. Equipment cleanliness standards.		
		3. Environmental hygiene standards.		
		4. Patient comfort and safety.		
		5. Good business environment.		
Patient Satisfaction	Perceived service performance	1. Alternative options provided by the hospital 2. Quality of medications provided by the hospital	Ordinal	Adiyatma & Engkur (2020)
	Healthcare service delivery quality	1. Speed and accuracy of service 2. Problem-solving process 3. Healthcare services are provided by hospitals.	Ordinal	Adiyatma & Engkur (2020)
	Price	The price of healthcare provided by the hospital.	Ordinal	Adiyatma & Engkur (2020)

This study involved 100 respondents selected through a convenience sampling technique based on the accessibility and availability of subjects at the time of data collection. To ensure data quality, the research instrument was tested for validity and reliability prior to analysis. The data were analyzed in two stages using both bivariate and multivariate approaches. The bivariate test was conducted using Gamma correlation to assess the direction and strength of the relationship between each governance dimension and patient satisfaction. Subsequently, multivariate analysis was performed using multiple linear regression to examine both the simultaneous and partial effects of the independent variables on patient satisfaction. Before conducting the regression analysis, classical assumption tests were applied, including tests for normality, multicollinearity, heteroscedasticity, and autocorrelation, to ensure the adequacy of the model. All analyses were conducted at a 5% level of significance ( $\alpha = 0.05$ ), with the F-test used to evaluate the overall model fit, the t-test to examine the contribution of each independent variable, and the coefficient of determination ( $R^2$ ) to determine the extent to which the model explains variation in patient satisfaction. The multiple linear regression model used in this study is formulated in model 1.

$$\text{Patient Satisfaction} = \alpha + \beta_1 \text{Fairness} + \beta_2 \text{Transparency} + \beta_3 \text{Accountability} + \beta_4 \text{Responsibility} + \varepsilon \dots (1)$$

Formula 1 is used to estimate how much influence each GCG principle has on patient satisfaction, both partially and simultaneously, and to find out which GCG dimensions are most dominant in improving the quality of hospital services.

## RESULT AND DISCUSSION

### Result

This study aims to analyze the influence of GCG, consisting of the principles of fairness, transparency, accountability, and responsibility, on patient satisfaction at Mardi Waluyo Regional Hospital, Blitar City. The bivariate test using Gamma correlation showed that the four dimensions of GCG had a significant relationship with patient satisfaction (significance <0.001). The highest Gamma value was in the accountability dimension (0.797), followed by responsibility (0.622), transparency (0.622), and fairness (0.594), which showed that all dimensions of GCG had a positive correlation with patient satisfaction.

**Table 2.** Gamma Test Results: Relationship between GCG Dimensions and Patient Satisfaction

GCG Dimensions	Gamma Value	Interpretation of Relationships
Accountability	0.797	Very strong and positive
Transparency	0.622	Strong and positive
Responsibility	0.622	Strong and positive
Fairness	0.594	Moderate to strong, positive

Source: SPSS Processed Data, 2024

The results of the multiple linear regression test showed that, simultaneously, the four independent GCG variables had a significant effect on patient satisfaction ( $F = 33.231$ ;  $p = 0.000$ ). The Adjusted R-Square value of 0.566 indicated that 56.6% of the variation in patient satisfaction could be explained by the four dimensions of GCG. Partially, the transparency (X2) and accountability (X3) variables had a significant effect on patient satisfaction ( $p < 0.05$ ). At the same time, fairness (X1) and responsibility (X4) did not have a statistically significant effect. Table 3 presents the results of the regression analysis. From the results of multiple linear regression, model 2 was obtained.

$$\text{Patient Satisfaction} = 0.300 - 0.000057 (\text{fairness}) + 0.444 (\text{Transparency}) + 0.330 (\text{Accountability}) + 0.106 (\text{Responsibility}) + \varepsilon \dots (2)$$

**Table 3.** Results of Multiple Linear Regression Analysis

Variables	Coefficient B	t-count	Sig.	Interpretation
Constants	0.300	1,630	0.107	Not significant
Fairness (X1)	-0.000057	-0.001	1,000	No significant effect
Transparency(X2)	0.444	4,502	0.000	Strong significant effect
Accountability(X3)	0.330	3.199	0.002	Moderate significant effect
Responsibility(X4)	0.106	1,093	0.277	No significant effect
F	33,231		0,000	Significant effect
R <sup>2</sup>	0.566			

Source: SPSS Processed Data, 2024

## Discussion

### The Effect of Fairness on Patient Satisfaction

The results indicate that fairness has no significant effect on patient satisfaction. The questionnaire results show that most patients feel they have not received equal treatment in terms of waiting time, attention from staff, or service across different treatment classes. When patients perceive differential treatment based on status, membership, or service track, their perception of fairness weakens. In fact, the principle of fairness is intended to ensure that every patient is treated equally without discrimination. This finding contrasts with previous studies by Rizki et al. (2023), which found that fairness had a significant effect on patient satisfaction with healthcare services. This discrepancy may be attributed to the local conditions at Mardi Waluyo Regional Public Hospital, which still faces challenges in implementing equitable service systems. One major obstacle is the unfair queuing system and differences in treatment across service classes. Although fairness is normatively important, patients have yet to fully experience it in practice. This aligns with (Waslyanti et al., 2019), who found that fairness has a weak influence on patient satisfaction in areas where the public perceives bureaucratic services negatively. At Mardi Waluyo Blitar



Hospital, issues such as service discrimination based on social status and long, unclear waiting times remain barriers to the implementation of fairness.

### **The Effect of Transparency on Patient Satisfaction**

This research shows that transparency has a positive and significant effect on patient satisfaction. Respondents stated they received clear information regarding medical procedures, treatment costs, and administrative processes. Patients also felt more at ease because healthcare staff openly communicated about their medical conditions and the follow-up care required. This finding is consistent with and reinforces previous research by Multirahayu (2022) and Rizki et al. (2023), which reported that information transparency plays a key role in shaping patients' positive perceptions of hospital services. Transparency, especially in disclosing medical information, procedures, and financial matters, helps patients feel more informed and confident throughout their care. This is further supported by Dzulkipli et al. (2020) and Keliat (2016), who found that open communication from staff enhances patient trust and satisfaction. When patients are not confused by administrative or clinical processes, they are more likely to trust healthcare institutions. This finding reinforces the grand theory of GCG in the public sector, which posits that transparency is a fundamental pillar in building public satisfaction and trust in healthcare services (Djafar & Sune, 2022)

### **The Effect of Accountability on Patient Satisfaction**

The results suggest that accountability positively and significantly affects patient satisfaction. Respondents perceived that healthcare workers at Mardi Waluyo Blitar Hospital performed their duties professionally, punctually, and by established procedures. When complaints occurred, patients also experienced a willingness from hospital staff to take responsibility and resolve the issues. This finding supports those of Keliat (2016), Lamadjido et al. (2013), and (Halawa et al., 2022), who emphasized that accountability is one of the primary factors influencing patient satisfaction. It shows that consistent actions by healthcare professionals in line with service standards and their readiness to be accountable for the services provided greatly shape patient satisfaction. In the context of GCG, accountability involves not only following procedures but also upholding ethical responsibility for service delivery. When healthcare providers demonstrate a strong commitment to quality and service consistency, patients tend to trust and feel more satisfied with their care.

### **The Effect of Responsibility on Patient Satisfaction**

The results indicate that responsibility does not significantly affect patient satisfaction. Although aspects such as cleanliness, politeness, and courteous behavior of healthcare personnel are generally rated well by patients, these factors are not yet dominant in shaping overall satisfaction. Patients may view these attributes as basic service standards expected by default. This result is in line with Waslyanti et al. (2019), who argued that hospital social responsibility does not directly affect patient satisfaction, as patients tend to focus more on technical aspects of care and clarity of procedures. Similarly, Halawa et al. (2022) found that responsibility scored the lowest among GCG dimensions in influencing service quality. Therefore, although responsibility remains ethically important, its influence on satisfaction remains implicit and may require more measurable approaches to enhance its impact.

### **Simultaneous Analysis of GCG Principles on Patient Satisfaction**

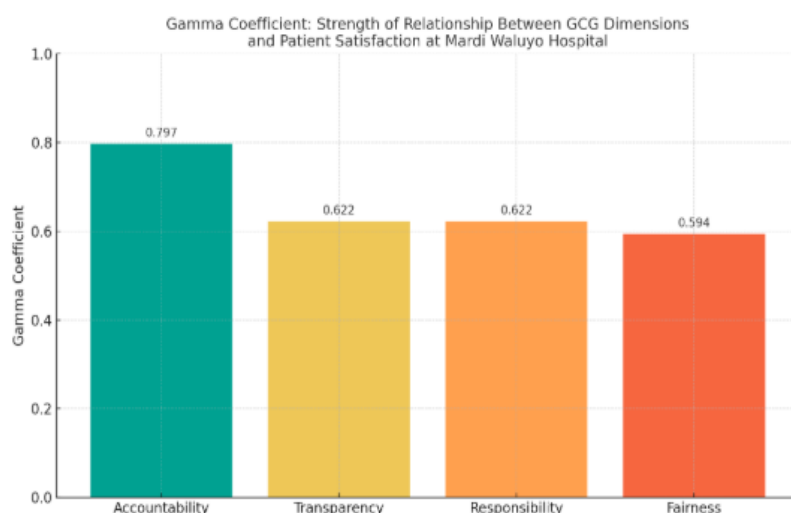
The results of the multiple linear regression analysis show that all four GCG principles—fairness, transparency, accountability, and responsibility—simultaneously have a significant effect on patient satisfaction; this indicates that the regression model used is statistically fit to explain the relationship between the implementation of GCG principles and patient satisfaction. The model explains more than half of the variance in the dependent variable, strengthening the validity of the link between GCG and healthcare service quality from the patient's perspective (Sulfiani, 2021). The Adjusted R-Square value of 0.566 (Table 3) implies that 56.6% of the variation in patient satisfaction can be explained by the combination of the four GCG variables. This finding is consistent with previous research showing that consistent implementation of GCG principles contributes significantly to improving patient satisfaction. A study by Halawa et al. (2022) at Haji General Hospital in Medan found a significant relationship between GCG practices and service

quality in inpatient units. Similarly, research by Rizki et al. (2023) at Royal Prima Hospital Medan showed that all four GCG principles positively influence patient satisfaction in inpatient care.

The remaining 43.4% of the variation in satisfaction is likely influenced by other factors outside the model, such as patients' individual characteristics (age, education, physical condition), prior healthcare experiences, organizational culture, or perceptions of queuing systems, waiting times, and interdepartmental communication. These findings support the argument that effective GCG implementation is not merely a bureaucratic formality but a foundational pillar in fostering public trust, loyalty, and satisfaction in public healthcare services (Musaini et al., 2022; Said et al., 2020).

### Analysis of the Relationship between Good Corporate Governance and Patient Satisfaction (Gamma Test)

In this study, the Gamma coefficient test was used to measure the strength and direction of the relationship between each dimension of GCG and patient satisfaction at RSUD Mardi Waluyo, Blitar City. The Gamma coefficient was chosen because the variables were measured on an ordinal scale (using a questionnaire with a Likert scale). The results of the analysis showed that all dimensions of GCG had a significant positive relationship to patient satisfaction but with different levels of strength. Figure 1 shows a graph of the Gamma Coefficient illustrating the strength of the relationship between each dimension of Good Corporate Governance and patient satisfaction at RSUD Mardi Waluyo.



**Figure 1.** Graph of GCG Gamma value with patient satisfaction at Mardi Waluyo Regional Hospital

#### Accountability: The Strongest Dimension in Influencing Patient Satisfaction

The highest Gamma value (0.797) indicates that accountability is the GCG dimension with the strongest relationship to patient satisfaction. This reflects that patients highly value the aspect of medical personnel's responsibility in carrying out tasks according to operational standards, timeliness of service, and the ability to solve health problems professionally. References from (Zebua & Tewu, 2023) support this finding in their research at RSUD dr. Pirngadi and RSU Anutapura Palu, accountability was found to be the most dominant factor in shaping patient satisfaction. At Mardi Waluyo, this condition reflects the implementation of procedures according to guidelines and minimal complaints about the competence of medical personnel.

#### Transparency: Openness of Information Increases Satisfaction

The Gamma value of 0.622 indicates a strong and positive relationship between transparency and patient satisfaction. Patients feel satisfied when given a comprehensive explanation of medical procedures, costs, and rights as service users. Transparency is an important indicator in building trust. In the context of Mardi Waluyo Hospital, indicators such as ease of access to information, clarity of communication from medical personnel, and openness to service policies are factors that are highly valued by patients. This finding is consistent with studies by Multirahayu (2022) and

Rizki et al. (2023), which stated that transparency is significantly correlated with increased perceptions of service quality and patient safety.

#### **Responsibility: Significant but not dominant relationship**

Responsibility has the same Gamma value as transparency (0.622), but in the regression test, it is not partially significant. This shows that although there is a strong relationship in general when controlled with other variables, its influence is not dominant enough. This may be due to patient perceptions of aspects of hospital social responsibility, such as cleanliness, comfort, and ethics of the service environment, which tend to be considered "standard" and not differentiating factors that influence high satisfaction. These results are similar to the study by Waslyanti et al. (2019), which states that the relationship between responsibility and patient satisfaction is in the weak to moderate category.

#### **Fairness: A Weak Dimension Due to Inequality in Service Practices**

With a Gamma value of 0.594, the fairness dimension shows a moderate to strong relationship but is the lowest compared to other dimensions. Although statistically, there is a correlation, patients still feel unfairness in the queuing system, service priorities, and differences in treatment between regular patients and patients with influence (e.g. referral or internal patients). This phenomenon explains why in the linear regression test, fairness is not significant: although important in value, this principle has not been implemented evenly. Research by Halawa et al. (2022) and Suryanto (2019) emphasized that discriminatory service bureaucracy and manual queuing systems are the main obstacles to the implementation of the fairness principle.

### **CONCLUSION**

The four principles of GCG are fairness, transparency, accountability, and responsibility, and only transparency and accountability have been proven to influence patient satisfaction at Mardi Waluyo Regional Hospital, Blitar City. Transparency is proven to be important through openness of information and clarity of medical communication, while accountability is reflected in the consistency and professionalism of medical personnel in providing services. In contrast, the principles of fairness and responsibility do not show any influence on patient satisfaction. The low influence of fairness can be associated with the perception of injustice in the queuing system or differences in treatment between patients. At the same time, responsibility has not been perceived as a differentiating factor because it is considered part of the service standards that should be. Therefore, these results indicate that not all GCG principles have been implemented evenly and have a direct impact on the perception of patient satisfaction.

The implications of these findings confirm that strengthening transparency and accountability should be the main focus in governance reform at RSUD Mardi Waluyo Blitar as part of efforts to strengthen the integrity zone and increase public trust in public hospital services. However, the principles of justice and responsibility still need to be considered so as not to become a weak point in the entire service system. Hospital management is advised to integrate all governance principles into sustainable and ethics-based service policies. This study provides a real contribution to the development of a governance evaluation model in the health sector and supports the national agenda of bureaucratic reform to realize fair, transparent, and accountable public services.

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