

# Accountability of healthcare: comparing public and private hospital

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## ABSTRACT

Accountability is an essential element in healthcare. This study aims to compare accountability between public and private hospitals. The analysis encompasses a thorough examination of the vision, mission, and values; organizational structure; transparency; and feedback management. Employing qualitative approaches, the study finds that both public and private hospitals emphasize high-quality health services as part of their vision, mission, and values. Management principles, organizational structure, and stakeholders significantly influence the practice of accountability. Investors, customers, employees, and the government are considered stakeholders in private hospitals. Meanwhile, stakeholders at public hospitals include the public, government bodies, and supervisory institutions. Private hospitals pursue profitability as a means of delivering value to shareholders and attracting potential investors. Meanwhile, public hospitals focus on enforcing regulations and the efficiency of public funds. This suggests that similar services practice accountability in varying ways.

**Keywords:** Accountability, Efficiency, Healthcare, Public hospital

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## INTRODUCTION

Healthcare is considered an investment in developing community welfare (Andayani et al., 2020). Investment in the health system is crucial to protecting society and improving the economy (OECD, 2022). This encourages healthcare providers, such as hospitals, to be able to provide services that meet user satisfaction (Diah, 2021). Therefore, public services must be held accountable to both service users and the government in accordance with good governance guidelines.

One of the main principles in realizing good governance is accountability (Andayani et al., 2020). Accountability refers to the stakeholder's obligation to disclose and report all activities to the community (Mardiasmo, 2009). It is a measure of the extent to which services provided can reflect community needs and assess their alignment with society's norms and values.

The rise in popularity of accountability may be attributed to the introduction of the departmental model (Flinders, 2004, p.884; for a comprehensive analysis, see Willson, 1955). Accountability is the evaluation of organizational activity or results, using a predetermined standard, followed by a response to that evaluation (André, 2010, p.273). The government often employs semi-autonomous agencies to deliver public service in a reform movement, the so-called agencification.

In Indonesia, semi-autonomous agencies include, among others, state hospitals, the so-called *Badan Layanan Umum* (BLU, in English: Public Service Agencies). BLUs are often recognized as specialized entities within a government department that function under the framework of public legislation. Parent ministries maintain control through the implementation of structural steering, lines of responsibility, and Boards of Supervisors. The Indonesian definition of agencies does not include state-owned businesses or public organizations with a commercial orientation, institutions registered as enterprises under corporation law, and foundations and charities, due to their specific features and exclusions.

By implementing business practices and reforming public management—perceived as bureaucratic, less efficient, and less performance-oriented—the New Public Management (NPM) doctrines aim to improve public services economically, effectively, and efficiently (Lindl Bauer et al., 2016). This reform allows public sector organizations to act like private organizations (Shidiq et al., 2018). This form of state financial reform bases its duties and obligations on performance and employs the not-for-profit principle for management.

State hospital assets are managed according to the same business practices as other state assets. The management of state hospital assets must still align with state financial management. This is different from private hospitals, which are managed as business entities where some/all of their capital, assets, and activities are not controlled by the government. In other words, they manage themselves, potentially with an orientation towards pursuing income growth and profits (Sahoa, 2013).

Both the government and the private sector provide health services, specifically hospitals. By 2023, the number of hospitals, both government-owned and private-owned, was 3,155 units (BPS, 2024). The basic purpose of state and private hospitals is to serve the community's needs. However, there are differences in regulations, objectives, management, and sources of funds (see Table 1).

**Table 1.** Comparison of State and Private Hospital

Aspect	State Hospital (BLU)	Private Hospital
Orientation	Not for Profit	Profit Oriented
Management	Semi-autonomous	Autonomous
Source of funds	Own revenue and State Budget	Own revenue and investment from owners
Service Rates	Determined by government regulations	Determined by the board of directors
Regulations and Policies	In general by the government, in detail by BLU with government approval	Determined by owners based on the General Meeting of Shareholders
Financial statements	Prepared based on Financial Accounting Standards (SAK) and Government Accounting Standards (SAP)	Prepared based on Financial Accounting Standards (SAK)

## METHOD

This research utilizes qualitative methodologies to gain a more comprehensive picture of the actual operations of the hospitals. It aims to encompass a diverse range of accountability practices through healthcare service observation. This includes both state hospitals, which are semi-autonomous agencies, and private hospitals.

The state hospital examined in this study is Cipto Mangunkusumo (RSCM), which has had BLU status since 2005. RSCM is a government-owned hospital with the most diverse services. It is also a medical education hospital and a national referral center (Directorate of PPK BLU, 2020). This hospital has 10 superior services, 30 outpatient clinics, and the largest inpatient service in Indonesia, with 169 treatment rooms and 645 beds. Joint Commission International has awarded RSCM an award since 2013, recognizing it as an international standard hospital.

The Siloam Group manages the private hospital under observation in this study, Siloam Hospital. Siloam Hospitals are located across 23 provinces in Indonesia, for a total of 41 hospitals. The MRCCC Semanggi Hospital is one of the Siloam Group's hospitals. It is the first private hospital in Indonesia that specifically treats cancer, founded in 2011. Siloam Hospital has become a benchmark for quality health services in Indonesia. Based on the Decree of the Ministry of Health Kp.01.05/A/44831/2023, MRCCC Semanggi Hospital is a type A hospital. Siloam's medical team consists of 2,700 general practitioners and specialist doctors, as well as 10,000 nurses and other support staff, and has served almost 2 million patients every year. Joint Commission International has accredited Siloam Hospital since 2007, recognizing it as an international standard hospital.

This research explores the similarities and differences in the implementation of accountability in state hospitals compared to private hospitals. This research uses a literature study to analyze accountability documents for the two hospitals obtained from various sources and media.

## RESULTS

BLU distinguishes itself from other public organizations by its ability to use business-oriented strategies to enhance public services, focusing on efficiency and productivity. BLU in Indonesia offers a variety of features that allow for flexibility, such as direct revenue spending, the use of a flexible budget, short-term investment for cash management, short-term debt, the ability to carry over surplus funds to the next fiscal year, the ability to hire professionals, and the ability to provide remuneration based on the level of responsibility and professionalism. BLUs are exempt from general procurement rules for managing goods. It provides the option to establish their own procurement methods in order to enhance effectiveness and efficiency. These methods must comply with several values, including openness, non-discrimination, accountability, and fair business practices.

To be appointed as a BLU, certain prerequisites must be fulfilled. The first requirement is known as the substantive requirement. The government entity is responsible for providing public goods and services, administering special funding, and overseeing certain areas or regions. The second requirement pertains to technical characteristics. The government agency must demonstrate service performance that is both manageable and financially reasonable. Moreover, the government agency must fulfill its administrative obligations. For instance, the minimum requirements for the selection and dismissal process encompass the following: (1) BLU managers are appointed based on fit and proper tests conducted by the parent ministry; (2) the appointment of financial managers is subject to approval by the Ministry of Finance; (3) the appointment and discharge of managers and staff in the civil service strictly follows the applicable regulations; (4) the Ministry of Finance has the authority to approve the number and the structure of personnel who are professional non-civil servants; (5) a manager with a professional non-civil servant experience is selected through a contract that lasts for a maximum of five years and can be renewed for one additional term; (6) managers with a professional non-civil servant background can be terminated at any time by the parent ministry, either via their own initiative or based on a request from the Ministry of Finance.

## Vision, Mission, and Values

The vision, mission, and values statements of an organization are the foundation of organizational culture. An organization's vision statement explains why the organization exists, explains how the organization is unique and different from similar organizations, and specifies where leaders hope the organization will go (Sanders, 2013). The mission describes how the organization will fulfill its vision and establishes a common course of action for future endeavors. Meanwhile, values are developed to help achieve the vision and mission and provide strategic guidance in decision making, both internal and external, by organizational members (Kotalik et al., 2014).

Vision, mission, and values provide guidance for everyone who participates in all activities within the organization. In general, the vision, mission, and values statements adopted by RSCM and Siloam Hospital are more or less similar. The goal is to become a hospital that can provide the best service. This vision, mission, and values are the basis for both hospitals to guide organizational behavior, decisions, and policies to build the principle of accountability. By evaluating actions and results according to established standards, a clear vision, mission, and values facilitate the reporting process and transparency. Therefore, establishing the vision, mission, and values of the organization, in this case the two hospitals, is an important element in building a culture of accountability so that every member of the organization feels responsible for their actions to achieve common goals in accordance with the vision, mission, and values and work culture.

Aspect	RSCM	Siloam Hospital
Vision	To become a leading national referral center general hospital in international standard services, education and research.	Becoming a hospital with an international quality, scale, reach, and Godly compassion
Mission	<ol style="list-style-type: none"> <li>1. Providing complete and professional health services of international standard</li> <li>2. Organizing institutional and community-based universal health services through Academic Health System</li> <li>3. Carrying out education and research that produces superior medical and health personnel</li> <li>4. Organizing a Smart Hospital</li> <li>5. Organizing a hospital management system with reliable and accountable governance</li> </ol>	The trusted destination of choice for holistic health services, health education and world class research - <i>The trusted destination of choice for holistic world class healthcare, health education and research.</i>
Value	<ol style="list-style-type: none"> <li>1. Integrity</li> <li>2. Professionalism</li> <li>3. Empathy</li> <li>4. Collaboration</li> <li>5. Advantage</li> </ol>	<ol style="list-style-type: none"> <li>1. Stewardship</li> <li>2. Integrity</li> <li>3. Compassion</li> <li>4. Respect</li> <li>5. Innovation</li> </ol>

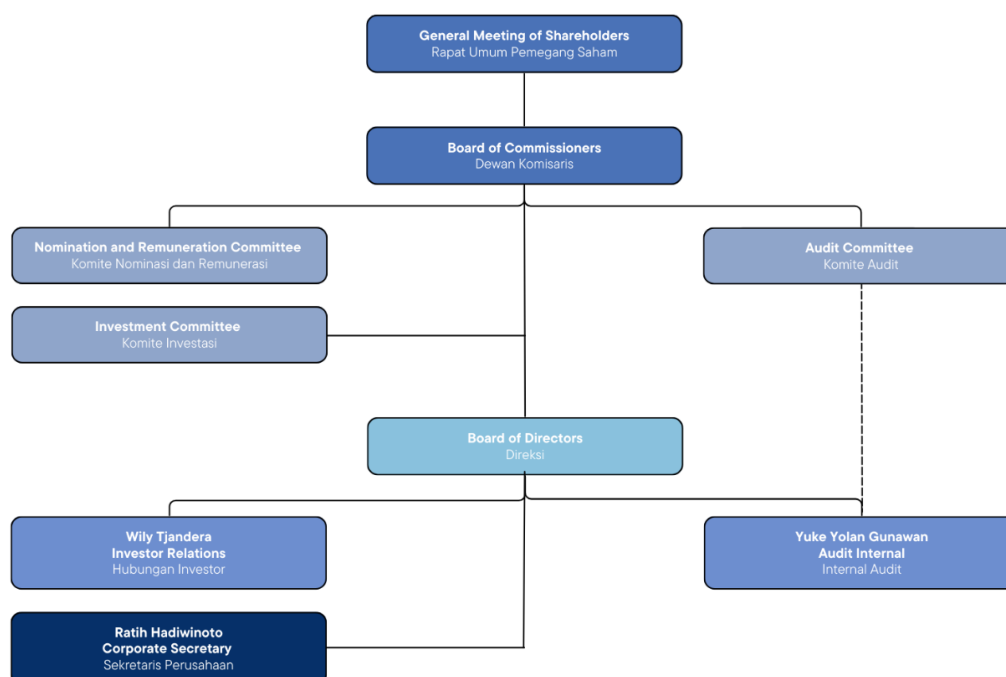
### Organizational Structure

Organizational structure refers to the formal arrangement of work in an organization (Robins and Coulter, 2016). The organizational structure outlines the formal division, grouping, and coordination of tasks and responsibilities. Specialization is necessary to ensure that each employee has clear responsibilities, as not all employees possess the same duties and abilities. An organizational structure fosters coordination, boosts efficiency, and guarantees the clear execution of operational activities.

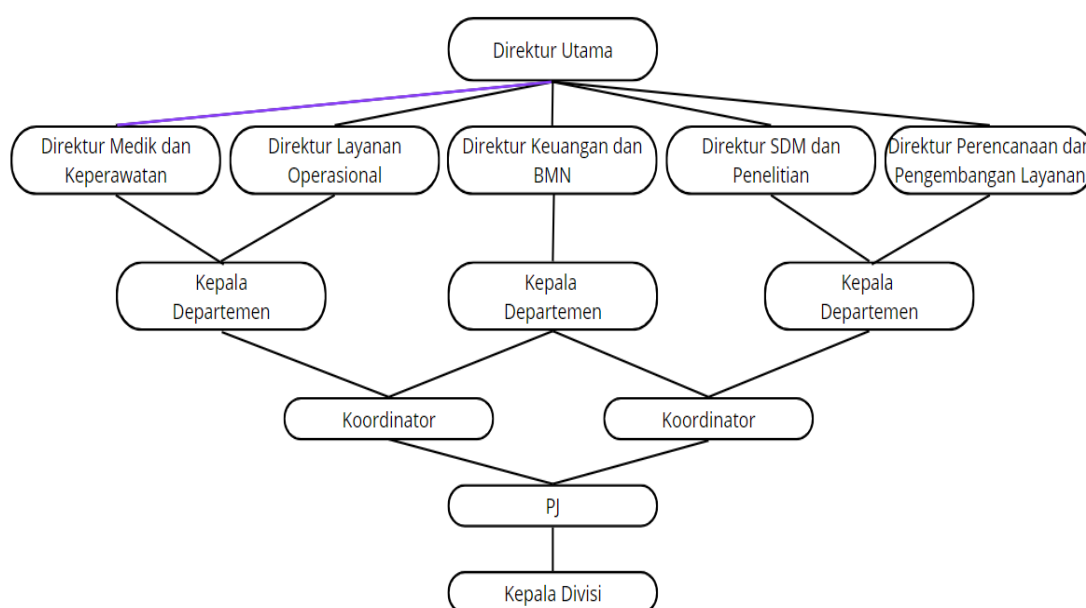
Hall (2011:15) states that organizational structure is the distribution of responsibility, authority, and accountability for each part of the organization. Therefore, achieving organizational accountability closely correlates with organizational structure. In this case, Cipto Mangunkusumo Hospital and Siloam Hospital have an organizational structure chart that generally shows the division of authority both vertically and horizontally. However, in terms of detail and specificity, the two organizational structures are different.

According to the organizational structure in Figure 1, the General Meeting of Shareholders (GMS) holds the highest authority in Siloam Hospital's governance. This implies that the General Meeting of Shareholders (GMS) holds the authority to make strategic decisions, such as appointing and dismissing the board of commissioners and board of directors. The shareholders appoint the board of commissioners to supervise and advise the board of directors, ensuring the company operates in accordance with their set goals, strategies, and policies. Meanwhile, the board of directors must be responsible to the GMS for every policy implemented and must provide transparent and accurate

information, including to internal and/or external audits, by providing periodic reports at meetings every year.



**Figure 1.** Siloam Hospital Organizational Structure  
Source: siloamhospitals.com



**Figure 2:** Organizational Structure of Cipto Mangunkusumo Hospital  
Source: rscm.co.id (graphics processed by the author)

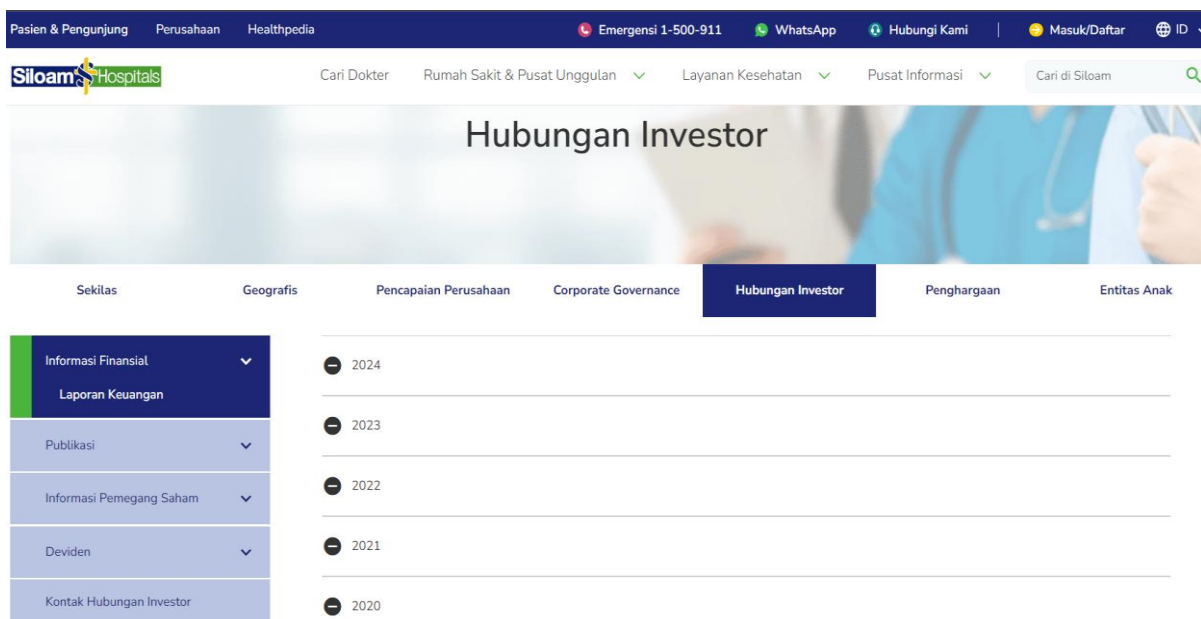
In the Siloam hospital structure, there is also an internal audit committee, an investor relations committee, and a company secretary. This is a supportive position in corporate governance that promotes accountability. The internal audit committee is responsible for carrying out internal supervision and control over operational activities, as well as reviewing financial reports. Investor relationships are a priority for Siloam Hospital, and the company implements accountability with their interests in mind. The presence of a special committee managing investor relations demonstrates this.

Based on the organizational structure in Figure 2, Cipto Mangunkusumo Hospital is led by a president director or serves as Budget User Authority (KPA). Based on Government Regulation Number 74 of 2012, the president director as KPA must be held by a civil servant. In contrast to private hospitals (Siloam), the president director is appointed by the Minister of Health. This means that the president director is responsible for the operational governance of the hospital to the Minister of Health. Under the president director, there are five technical management directors. Each department head is responsible to their respective technical management director. The coordinator is responsible to the department head. The Person in Charge is responsible to the coordinator. Division heads are responsible to their respective person in charge. The organizational structure at Cipto Mangunkusumo Hospital includes a bureaucratic structure, i.e. procedural, hierarchical and formal.

## Transparency

Transparency is openness in organizational management, which includes, among others, financial reporting and access to these financial reports. The board of directors prepares financial reports for both Siloam Hospital and Cipto Mangunkusumo Hospital. The Siloam Hospital Board of Directors prepares and submits several reports, such as financial and performance reports, as a form of accountability to investors. These reports include:

- **Financial Statements (quarterly)**  
Financial statements contain reports related to financial management consisting of Financial Position, Profit and Loss, Equity Change, Cash Flows, and Notes to Financial Statements. This Financial Statements is published four times a year or prepared quarterly (3 months). An independent auditor has audited the published financial statements.
- **Annual Report (per year)**  
An annual report contains information about Siloam Hospital's financial condition, operational performance, plans, strategies, policies, goals, and objectives. This report is presented annually.
- **Sustainability Report (per year)**  
Business stakeholders receive a sustainability report, which provides information on the continuity of business operations. This report contains hospital challenges and strategies that are in line with the increasingly complex development of the business world. This report is provided annually.



**Figure 3.** The page and access to the Siloam Hospital report.

Siloam Hospital's financial reports are fairly straightforward because everyone can access the report information on the official website. Siloam Hospital's financial, performance, and business information can be accessed via *siloamhospitals.com*. The report can be accessed in the "Investor Relations" menu. Then, there is a tabulation of information to make it easier to find the report. Financial reports can be accessed under the "Financial Information" option, and Annual Reports and Sustainability Reports can be accessed under the "Publications" option (see Figure 3).

As a form of implementing accountability in the governance of the BLU Cipto Mangunkusumo Hospital, the RSCM board of directors is responsible for compiling several hospital performance reports as a form of accountability to the public and government. The following are several reports prepared by the board of directors of Cipto Mangunkusumo Hospital.

- **Financial Statements**  
Based on PSAP Number 13 concerning the Presentation of BLU Financial Reports, public service agency financial reports include, among others, the Budget Realization Report (LRA), Change in Budget Excess Report (LPSAL), Balance Sheet, Operational Report (LO), Cash Flow Report (LAK), Report Changes in Equity (LPE), and Notes to Financial Statements (CaLK). Public service agencies present this report at least once a year.
- **Government Agency Performance Accountability Report**  
Every year, the Government Agency Performance Accountability Report (LAKIP) is prepared to comply with Presidential Regulation No. 29 of 2014, which pertains to the Government Agency Performance Accountability System (SAKIP). The President's vision and mission guided the development of this policy, which aims to hold each government agency, including RSCM, accountable for its primary tasks and functions and resource management. The structure of LAKIP aims to control and assess performance, promoting accountable government administration through planning, measurement, reporting, and performance evaluation. The preparation of LAKIP aimed to furnish mandate providers with quantifiable performance data on both achieved and expected performance, while also serving as a constant endeavor for government agencies to enhance their performance.

The Cipto Mangunkusumo Hospital report can be accessed on its official website, namely *rscm.co.id*. The "Financial Information" menu provides access to reports, displaying several types of report publications. For financial reports, RSCM only presents one of the seven (1/7) financial reports required by the government, namely the Budget Realization Report (LRA). Apart from that, there is also a Government Agency Performance Accountability Report (LAKIP). Other reports attached to the publication on the official RSCM website include the Business Strategy Plan (RSB), Budget List (DIPA), and Annual Performance Plan.

Upon comparing the implementation of accountability (the transparency aspect), specifically the completeness of organizational reports and the ease of access to information and reports from the two hospitals, it becomes evident that Siloam Hospital ensures greater completeness and accessibility to financial reports and performance reports than Cipto Mangunkusumo Hospital does. Private hospitals primarily direct accountability to their shareholders or investors. In addition, this is because the source of funding at Siloam Hospital comes from investors, so every investor has the right to receive information about financial management. The completeness and ease of access to organizational reports also allow hospitals to receive investment from new investors.

As a government entity, Cipto Mangunkusumo Hospital prioritizes implementing accountability to comply with government regulations. RSCM management is driven by the principle of serving the community without having to be responsible to investors. This is because the source of hospital funding comes from State Budget and its own revenue from customers.

## Service Feedback

The quality of hospital services can be assessed by looking at two components, including conformity with established service quality standards and conformity to patient expectations and satisfaction (Veonita et al., 2017: 855-856). Every public service provider is obliged to fulfill 14 components of service standards, which include, legal basis; terms of service; system/mechanism/procedure; settlement period; fees/tariffs; service products; facilities, infrastructure and/or facilities; competence; internal monitoring; handling complaints, suggestions; number of staff; a service guarantee that provides certainty of service; a guarantee of service security and safety; and evaluation of performance. We will analyze service quality standards and the consumer/community feedback process regarding the services provided in this case.

Cipto Mangunkusumo Hospital has minimum service standards regulated in the Decree of the President Director HK.02.03/4.2/27570/2022. Each type of service determines its own minimum service standards. In accordance with government regulations, RSCM has also completed 14 minimum service standard indicators. Meanwhile, Siloam Hospital does not have specific documents for determining minimum service standards in hospital management. However, Siloam Hospital still has service standards, which are disclosed in the Sustainability Report and Annual Report (see Table 2).

**Table 2.** The fulfillment minimum service standards by both hospitals.

Aspect	RSCM	Siloam Hospital
Legal basis	Fulfilled	Fulfilled
Condition	Fulfilled	Fulfilled
System	Fulfilled	Fulfilled
Completion Period	Fulfilled	Fulfilled
Fees/Rates	Fulfilled	Fulfilled
Service Products	Fulfilled	Fulfilled
Facilities, infrastructure, facilities	Fulfilled	Fulfilled
Competency	Fulfilled	Fulfilled
Internal monitoring	Fulfilled	Fulfilled
The handling of complaints	Fulfilled	Fulfilled
Number of Staffs	Fulfilled	Fulfilled
Service Guarantee	Fulfilled	Fulfilled
Security Guarantee	Fulfilled	Fulfilled
Evaluation	Fulfilled	Fulfilled

Apart from comparing the fulfillment of minimum service standard indicators, there is a consumer feedback process. In this case, the analyzed aspects include the types of media and processes used by the two hospitals in the process of collecting consumer feedback and finding out whether the services provided are in line with consumer expectations.

Feedback Collection Media	Siloam Hospital	RSCM
Call Center	Available	Available
Facebook	Available	Available
Instagram	Available	Available
YouTube	Available	Available
E-mail	Available	Not available
Application	Available	Available
Google	Available	Available



## DISCUSSION

The primary characteristic of agencification is the process of autonomization, as described by Pollitt et al. (2001, pp.274–275) and Talbot (2004, p.6). Autonomisation addresses the concept of "decision-making" and specifically discusses the level of discretion that people or organizations have, as well as the number of rules they must adhere to (Pollitt et al., 2004, p.38). The implementation of verification, authorization, and payment in the agencies enhances professionalism by establishing an organized system for handling everyday tasks. This pertains to the daily exercise of judgment, where agency management and personnel must determine their responsibilities and actions within their respective roles. For instance, a verifier needs the ability to exercise discretion in order to choose whether to grant or deny a funding request. This encompasses the establishment of accountability, reliability, auditability, and customer satisfaction.

Parent ministries grant agencies managerial autonomy to facilitate a decentralized management strategy (Verhoest et al., 2007, p.471). This gives agencies the freedom to achieve performance objectives using results-based control. Granting autonomy to agencies is considered to enhance performance, since it is driven by information asymmetry, where agencies possess superior knowledge compared to ministries in achieving performance objectives. Agencification is achieved by granting autonomy to managers while also monitoring their outcomes to motivate agencies to enhance transparency and performance (Verhoest et al., 2007, p.470). In the public hospital, the act of contracting can enhance performance-based accountability by making the agency's goal attainment more visible and ensuring that the agency is responsive to the intended aims (Bjørnholt and Salomonsen, 2015, p.510). The use of calculative procedures outlined in the performance contract allows for the efficient execution of agencification. Consequently, this becomes the default standard (Lakoff and Klinenberg, 2010).

Semi-autonomous agencies have used the double-entry bookkeeping system and accrual accounting to provide more comprehensive financial statements, including accounts receivable and accrued expenses. The process of preparing financial statements is associated with the concepts of 'accountability', 'transparency', 'responsibility', and 'efficiency' (Potter, 1999).

## CONCLUSION

Overall, the implementation of accountability in the state and private hospitals is similar. However, there are differences in the practice of accountability between the two hospitals, primarily in the direction in which the accountability is applied and to whom. Siloam Hospital, as a private hospital, focuses on achieving profits to provide value to its stakeholders and attract new investors. Meanwhile, as a state hospital, Cipto Mangunkusumo Hospital aims to provide effective and efficient public services, with a focus on compliance with regulations and appropriate use of public budgets. Investors, customers, employees, government officials, and regulators are among the stakeholders in Siloam hospitals. Meanwhile, the stakeholders at Cipto Mangunkusumo Hospital include the public, government, and supervisory institutions.

By providing a framework for understanding the processes within state hospitals and contrasting them with private hospitals, this research expands the theoretical discourse on accountability in healthcare. The hospital's configuration has an impact on the implementation of accountability measures, which vary across state and private hospitals. Standardizing hospital design would improve accountability. In order to assess the responsibility of hospitals in terms of organizational design, five elements should be taken into account: organizational structure, decision-making, control and incentive, job design, and organizational culture (Andre, 2010, p.275). Furthermore, Flinders and Smith (1999) propose that in order to enhance the responsiveness of semi-autonomous organizations, their design should encompass a range of channels for engagement.

## Recommendations

The study's results require Siloam Hospital and Cipto Mangunkusumo Hospital to complete financial and performance report documents for public publication. The intention is to enhance accountability in organizational governance and foster stakeholder trust in the governance process.

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