

INTISARI

Penelitian kualitatif eksploratif ini merupakan studi kasus dengan pendekatan *cross sectional* untuk melihat *Good Corporate Governance* (GCG) di rumah sakit PKU Muhammadiyah Yogyakarta dan PKU Muhammadiyah Bantul menggunakan kuisisioner GCG versi Center for *Good Corporate Governance* Universitas Gajah Mada (UGM) dan dilengkapi dengan wawancara. *Good corporate governance* dilihat berdasarkan prinsip - prinsip transparansi (*tranparancy*), akuntabilitas & pertanggungjawaban (*accountability & responsibility*), ketanggapan (*responsiveness*), dan keadilan (*fairness*) yang ditujukan kepada dewan komisaris (dewan pengawas), dewan direksi (direksi), pejabat eksekutif (manajer), auditor (Satuan Pengawas Internal), dan pemangku kepentingan (bagian mutu) di rumah sakit. Hasil penelitian menyebutkan bahwa rumah sakit PKU Muhammadiyah Yogyakarta dan PKU Muhammadiyah Bantul berada pada status *approached quite* atau hampir cukup dalam melaksanakan *good corporate governance*, perbedaan hasil skoring pada masing – masing prinsip *good corporate governance* antara rumah sakit PKU Muhammadiyah Yogyakarta dan rumah sakit PKU Muhammadiyah Bantul kemungkinan terjadi karena faktor kearifan lokal, perilaku organisasi, dan budaya organisasi.

Kata Kunci : *Good corporate governance*, Rumah sakit PKU Muhammadiyah, Kuisisioner *good corporate governance* di rumah sakit

ABSTRACT

This exploratif qualitative research is a cross sectional case study to see PKU Muhammadiyah Yogyakarta and PKU Muhammadiyah Bantul hospitals good corporate governance (GCG) with Center for Good Corporate Governance (CGCG) Gajah Mada University (GMU) version of GCG questionnaires then completed by interview. Good corporate governance be observed by transparency, accountability & responsibility, responsiveness, and fairness principles intended for board of commissioners (board of supervisors), board of directors, executive office (manager), auditor, and stakeholders of the hospital. Result show that both of PKU Muhammadiyah Yogyakarta and PKU Muhammadiyah Bantul hospitals are at approached quite level of good corporate governance application, different scoring result both of their good corporate governance principles possible caused by local wisdom, organization behaviour, and organization culture factors.

Keyword : Good corporate governance, PKU Muhammadiyah hospital, Hospital good corporate governance questionnaires.