

Implementation of Good Corporate Governance in Public Hospitals in Indonesia: Systematic Literature Review Approach

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Abstract—The purpose of this study was to conduct a thorough literature review to obtain a comprehensive understanding of the implementation and characteristics of good corporate governance in public hospitals. In February of 2022, a comprehensive evaluation of research findings published between 2018 and 2022 was conducted for this study. This study analyzed 51 documents after the screening procedure, of which 12 were relevant and 39 were irrelevant. The findings of this study indicated that the growth of hospital governance in Indonesia is primarily tied to patient satisfaction and hospital performance. In these studies, variables such as transparency accountability responsibility, independence, and impartiality are frequently mentioned, but organizational culture is also a crucial aspect of hospital governance. This study also identified the factors that facilitate or impede hospital governance implementation in Indonesia, particularly in public hospitals. Uncertainty in the regulations and laws regulating the implementation of public/government hospital governance is one of the contributing factors. Improving the implementation of hospital governance is crucial for improving the efficacy of Indonesian hospitals. By casting light on the key characteristics and challenges of hospital governance, the study provides valuable insights that can assist policymakers, healthcare administrators, and other stakeholders in enhancing corporate governance practices in public hospitals.

Keywords—Corporate governance, Performance, Public hospital, Systematic literature review

I. INTRODUCTION

The Cadbury Committee first used the phrase corporate governance in their study, known as the Cadbury Study, in 1992. This paper defines corporate governance practices all throughout the world. When numerous major economic events occur, the question of corporate governance becomes more pressing. The Asian financial crisis occurred in 1997, and big corporations such as Enron and Worldcom failed in 2002 (Abidin & Prabantariko, 2021). The gathering highlighted the

significance of strong corporate governance around the world. Many businesses failed as a result of the crisis because they could not survive.

The Indonesian government and international financial institutions created the notion of effective corporate governance in response to these circumstances. According to research undertaken by the Asian Development Bank (ADB), the Asian crisis was driven by poor corporate governance implementation (Sitompul, 2022). The idea of strong corporate governance is to keep shareholders and creditors from losing their investments. Agency theory, which analyzes the link between management and owners, serves as the foundation for establishing the corporate governance (Manan & Hasnawati, 2022). Management, as an agent, is responsible for maximizing the owners' earnings (principals) in exchange for contract pay (Yusiratasi, 2022).

Good Corporate Governance (GCG) consists of legal instruments that define the relationship between shareholders, directors, creditors, the state, and stakeholders (Herawaty & Hernando, 2021). Good Corporate Governance is a technique that assist an organization, in implementing rules and regulations that define the relationship between the company's stakeholders. Good corporate governance can be used to control company performance in terms of meeting targets and reducing stakeholder losses (Maisaroh & Nurhidayati, 2021).

A hospital is a healthcare facility that provides comprehensive individual healthcare as well as inpatient, outpatient, and emergency services. Article 36 of Health Law No. 44 of 2009 regulating hospitals encourages hospitals to use excellent corporate governance when performing their tasks as health organizing organizations (Mulyarahayu, 2022). Hospitals must have an organization that is functional, efficient, and accountable (Taufiq, 2019). According to Article 34 of Law No. 44 of 2009, hospital owners cannot act as hospital heads or directors at the same time (Zaeni & Sawarjuwono, 2019). Furthermore, the hospital's head or director must be a doctor with skill and expertise in the hospital's profession. Governance (company) in the hospital

business refers to non-medical matters other than the clinical governance (Batara et al., 2023). Good Corporate Governance concepts must be applied in hospital administration in order to deliver better service to the community (Yosefin & Rosalina, 2022).

Organizational participants in the hospital industry perceive strong corporate governance differently from those in other sectors. Hospital administration is unlike any other institution. Its ownership position is unique, and business unit management is not purely business-oriented, but the business units have a social goal (Mulyarahayu, 2022). Furthermore, hospitals not only engage specialists in the medical sector but also accountants and other professionals. Because each domain has distinct functions and interests, conflicts of interest are possible (Amalla & Bawono, 2021). Each domain has different functions and interests, so it is prone to conflicts of interest.

Building public trust in governance is required. Public trust grows because of how strong corporate governance may benefit all stakeholders. In the case of a hospital application, the parties involved include shareholders, managers, creditors, the government, patients, and the community, as well as staff from various professions such as doctors, pharmacists, accountants, psychologists, and others. Mulyarahayu (2022) explained that the benefits of implementing good corporate governance if supported by adequate regulations, can prevent various forms of overseas dishonesty in financial disclosure far exceeding the company's actual performance. Good government must implement the five principles of transparency, accountability, responsibility, independence, and fairness (Wulandari, 2019). Many researchers have researched good corporate governance. Business people in Indonesia have a weak understanding of the importance of implementing good corporate governance. Njatrijani et al. (2019) stated that they had not implemented the principles of transparency, responsibility, and independence. Many companies in Indonesia still have not implemented good corporate governance thoroughly, especially in the hospital industry. Several hospital GCG research reveals that management does not adequately practice corporate governance (Azizah & Emil, 2020); Yosefin & Rosalina, 2022). Hospitals still have shortcomings in implementing Good Corporate Governance on the principles of transparency, responsibility, and independence. According to Dzulkifli et al. (2020), there is a relationship between the direction of justice and hospital patient satisfaction. Good Corporate Governance has an impact on hospital performance as well (Kesuma & Nurhayati, 2020). The data in this article is a journal that covers the implementation of good corporate governance in public hospitals in Indonesia using the Systematic Literature Review (SLR) approach to disclose the performance of good corporate governance.

II. UNDERPINNING THEORIES

Understanding and elucidating the concept of corporate governance relies heavily on the use of agency

theory as the underlying framework. Michael Johnson is the one who established the agent theory, which holds that management of a corporation (the agents) will behave intentionally for the interests of the company, and not as a wise and fair party to the shareholders. The distance that must be maintained between the company's owner and its controller grows wider as the business expands.

The idea of agents offers a more accurate representation of the world we live in. According to Wirawan & Putri (2018), various theories on corporate governance evolve based on agency theory. This theory proposes that management should fully comply with a variety of applicable rules and regulations. To put it another way, good company governance has the potential to eliminate or significantly cut down on agency conflicts (Widhiastuti et al., 2023).

According to Wirawan & Putri (2018), an asymmetry between owners and managers, which is generated by agency theory, can be avoided and minimized by developing a framework or concept of Good Corporate Governance with the primary purpose of improving the health of the company as its focus. When there is a contract between the manager (acting as agent) and the owner (acting as the principal), agency theory will emerge.

Stewardship Theory is a theory that outlines a situation in which managers are not motivated by individual goals but instead directed at their main end goals for the benefit of the organization to do so. This theory has a psychological and sociological base, and it proposes that executives, in their capacity as stewards, should work toward accomplishing the goals of their organizations. The researchers have designed this theory with the intention of testing situations such as these.

The concept of "Good Corporate Governance" refers to the effective management of a business. The management has regulated the structure of the company, as well as the duties, authorities, and responsibilities of each organ of the company that makes up the corporate structure; internal relations between company organs to create a good check-balance in the management of the company; and also, the company's external links with stakeholders outside the company (secondary stakeholders).

The GCG Guidelines, which were distributed by the National Committee on Corporate Governance Policy, provide the following information regarding the goals, and aims of the GCG:

1. It enhances the concepts of openness, honesty, responsibility, and fair accountability to provide the company with strong national and worldwide competitiveness. This, in turn, creates an environment that is favorable to investment and helps maximize both corporate value and the value of individual shares.
2. Encourage management of the company that is professional, transparent, and effective; as well as empower functions on the Board of Commissioners, Board of Directors, and General Meeting of

Shareholders (GMS); and improve each body's level of independence.

3. Inspire shareholders, members of the Board of Commissioners, and members of the Board of Directors to make decisions and carry out actions based on high moral values, compliance with applicable laws and regulations, and awareness of the company's corporate social responsibility towards stakeholders and environmental conservation in the surrounding area of the company.

Good Corporate Governance is a set of standards that are used to ensure that the activities and goals of the company are to fulfill the interests and welfare of stakeholders, as opposed to simply achieving the goals that the firm has set for itself (Damanik, 2021). According to Kelvianto & Mustamu (2018), the following are some of the advantages that can result from adhering to the principles of good corporate governance:

1. Delegated less authority to management to cut agency costs, which are expenses that are passed on to shareholders because of the delegation of authority to management.
2. A drop in the risk level results in a fall in the interest rate on funds or resources borrowed by the company. This decrease in interest rate is caused by the reduction in the cost of capital that is caused by good management of the company.
3. Over the course of a longer period, raise the value of the company's share while simultaneously enhancing the company's reputation in the community.
4. Creating support for the existence of the company among the numerous stakeholders in the company's surroundings by informing them about the company's various goals and policies that it pursues.

According to the National Committee for Governance Policy (Nasution, 2021), a corporation needs to adhere to all five of the following principles in order to successfully adopt GCG. These principles are as follows:

1. The dissemination of information and openness during the process of decision-making are both components of transparency.
2. The concept of accountability refers to the specifics of the roles and obligations that are assigned to each organ and function inside the firm.
3. Responsibility is a kind of corporation compliance with rules and regulations, as well as a form of corporate social responsibility towards the concern of the community and the environment that surrounds the firm.
4. Independence refers to the management of the company being conducted on its own, without the involvement of any other parties, to ensure that no single organ dominates the others, and third parties are unable to intervene.
5. Fairness, is the sense that the corporation must always pay attention to the interests of majority shareholders as well as the interests of minority shareholders, consumers, and employees in accordance with the principles of fairness and equity.

III. METHODOLOGY

A. Research Design

This research is research using Systematic Literature Review (SLR), which is a literature review method that identifies, assesses, and interprets all findings on the research topic to answer research questions that have been previously determined (Jamaludin et al., 2022). This method aims to help researchers better understand why and how the results of such research become a reference for new research. This study uses Systematic Literature Review to determine the implementation of Good Corporate Governance in hospitals.

B. Research Phase

According to Siddaway et al. (2019), this systematic review research consists of several steps: planning, conducting, and reporting. The explanation is as follows:

1. Planning

The research Question (RQ) is the initial and essential part of running SLR. At this stage, it starts with formulating the questions for the research reviewed based on PICOC (Population, Intervention, Comparison, Outcomes, and Context). The term PICOC is an abbreviation of the words below:

- a. Population (P) is the target group of investigations or searches for research articles.
- b. Intervention is an aspect of an investigation or issue of interest to the researcher.
- c. Comparison (C) in the form of aspects of the investigation carried out from the study results.
- d. Outcomes (O) are the effects of intervention results from articles that already exist on the internet on journal websites.
- e. Context (C) in the form of the setting and environment of the investigation.

The purpose of making research questions is to maintain the focus of the systematic review. Preparation of Research questions based on the PICOC criteria (Musri & Erbara, 2022). The need-based research questions of the chosen topic are:

- a. RQ1: Are papers on implementing good corporate governance in Indonesia identified and published?
- b. RQ2: What are the topics and problems in the research on implementing good corporate governance in public hospitals in Indonesia?
- c. RQ3: What are the types of research methods that discuss the implementation of good corporate governance in public hospitals in Indonesia?

2. Conducting

The next phase, known as "conducting", begins once the "planning" phase is over, and it consists of the researchers gathering and analyzing the studies that were chosen. This requires going through the identified articles in a methodical manner and screening them based on the inclusion and exclusion criteria that were established beforehand. The researchers devote significant time to reading and analyzing each study to determine both its use and its level of quality. The researchers next extract pertinent information from the included studies, such as study design, sample size, variables, and findings. The

conducting stage is the stage of implementing systematic review research by carrying out the following steps (Kitchenham & Charters, 2007):

- Keyword determination and literature search using the keywords "Good Corporate Governance" and "Hospital."
- Determination of literature search sources (digital library) managed with Publish or Perish software literature.
- Selection of literature related to the research topic by considering the criteria for inclusion and exclusion of research.
- Assessment of the quality of literature considers the submission of question parameters.

e. Implementation of data extraction by grouping the results of article references findings.

f. Follow-up data extraction using evidence synthesis with qualitative and quantitative methods.

3. Reporting

The reporting stage is the stage of writing the results of systematic review research compiled in written form.

C. Search Process/ Selection Strategy

The search process is the search stage to get sources that match the research question. Researchers get data from the Google Scholar website, assisted by the Publish or Perish (PoP) application. Then, researchers search for articles from journals by entering keywords. The process of searching for key studies can be seen in Figure 1.

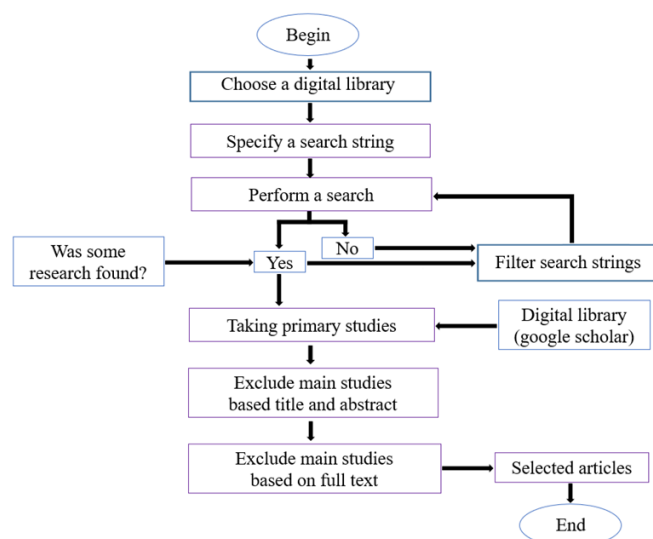


Figure 1. Search for key studies

Researchers maximize string search according to the following steps:

- Identify search terms from PICOC, particularly from population and intervention.
- Identify the search terms of the research question.
- Identify search terms in titles, abstracts, and related keywords.
- Identify word similarities, preferred spellings, and opposites of search terms.
- Use the search terms the AND and OR Boolean operators to create advanced search strings.

Title, keywords, and abstract can search the database. Researchers collect article references based on the year published in the last five years with two types of publications from journals and conference proceedings. The Mendeley software package and Publish or Perish (PoP) software store and manage the search results (Wahjudewantia et al., 2021). Based on Figure 2, the

researchers display the stages of determining the retrieval of details and the number of studies. Based on Figure 2, researchers select a study by excluding the main study based on title, abstract, and full text. It does not include literature review studies and other studies that do not have experimental results.

The first phase's final list of selected primary studies has 12 reference articles. Then researchers analyzed the full-text content of 12 reference articles. In addition to considering the inclusion, exclusion, and quality of critical studies, researchers believe their relevance to research questions and study similarity. Researchers deleted similar studies in various journals. The 12 primary study article references remain after study exclusion based on full-text selection. The study selection process can be seen in Figure 2.

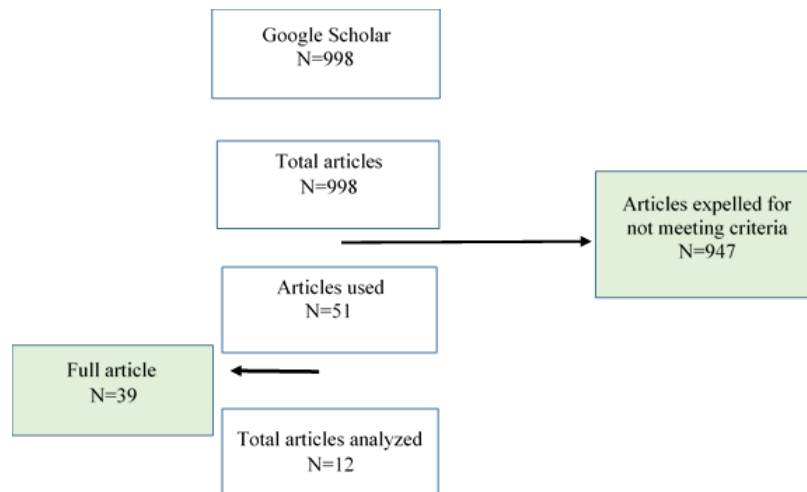


Figure 2. Study selection process

D. Study Selection (Inclusion and Exclusion Criteria)

Use of inclusion and exclusion criteria to select primary studies. The inclusion and exclusion criteria can be seen in Table 1, namely:

Table 1. Inclusion and Exclusion

Inclusion Criteria	1. A study discusses the implementation of Good Corporate Governance in public hospitals in Indonesia. 2. Published years between 2018-2022.
Inclusion Criteria	1. A study using only Indonesian and English. 2. Studies that only discuss the implementation of good corporate governance in public hospitals in Indonesia.

E. Quality Assessment

Researchers use research quality measurements to interpret results and establish the strength of conclusions. Data synthesis aims to gather evidence from studies selected to answer the research question. After the researcher finds the data, the researcher will evaluate it based on the following questions:

1. QA1: Are journal papers published in the 2018–2022-time frame?
2. QA2: Does the journal paper discuss the implementation of good corporate governance in public hospitals in Indonesia?
3. QA3: Does the journal paper have a method used?

The researcher will provide a grade on each question paper above.

1. Yes: for journal papers that match the questions in the quality assessment.
2. No: for journal papers that do not check the questions in the quality assessment.

F. Data Extraction

If you have classified all the data, the researcher can perform the data extraction process. Then after carrying out the screening process, it can find out the amount of initial data from the data extraction results. So that researchers can conduct a detailed analysis. The purpose of the data extraction table is to collect data and answer research questions. Data extraction can be seen in Table 2, namely:

Table 2. Data Extraction Property Mapped to Research Questions

Property	Research Question
Identification and Publication	RQ1
Topics and problems	RQ2
Research method on the implementation of good corporate governance in public hospitals in Indonesia	RQ3

G. Data Analysis

After the researcher collects the data in the previous stage, then the researcher analyzes the data at this stage. After the researcher analyses the results, it will answer all research questions.

IV. RESULTS AND DISCUSSION

A. Research Data

Researchers conducted a literature search on February 12, 2023. The initial search process was carried out based on the year of publication in the 2018–2022-time frame using the keywords "Good Corporate Governance" and "Hospital." Search results from Publish or Perish (PoP) software. There are 998 articles obtained from the Google Scholar site, which can be seen in Figure 3, namely:

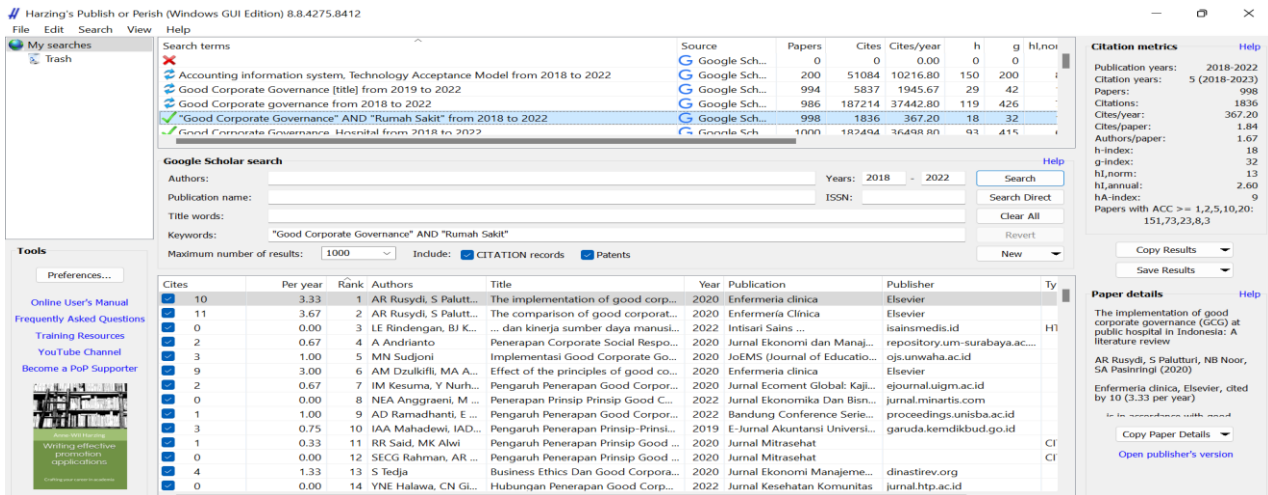


Figure 3. Search results from publish or perish

In addition, the researcher is the one in the article. Journal papers are the only sort of published literature that researchers consider using in their studies. Researchers determine references for research study studies based on the titles of the studies, as well as the abstracts and full texts of the studies. To provide researchers with the opportunity to get the results of primary research. Consequently, researchers can proceed with further analysis. The researchers collected references from 998 different articles. After that, researchers went through and picked 998 references to articles by hand to refine the search results and obtain the primary study. The following is a rundown of the specifics:

Table 3. Search Filtering

No	Filtering	Number of Articles
1	Titles and abstracts don't match	947
2	The title is appropriate, but the body does not match	39
3	Selected articles	12
TOTAL		998

B. Search Process Results

The purpose of researchers grouping the search process results in Table 4 based on journal type is to make it easier to see the data or journal type. In this Systematic Literature Review (SLR), 12 journals analyze the implementation of good corporate governance in public hospitals in Indonesia.

Table 4. Grouping by Journal Type

No	Year	Journal	Sum
1	2019	E Jurnal Akuntansi Universitas Udayana	1
2	2020	Jurnal Ekonomi dan Manajemen	1
3	2020	Journal of Education and Management (JoEMS)	1
4	2020	Enfermeri clinica	1
5	2020	Jurnal Ecoment Global: Kajian Bisnis	1
6	2020	Public Policy	1
7	2020	Int J.Innov Creat Chang	1
8	2022	Intisari Sains	1
9	2022	Jurnal Ekonomika Dan Bisnis	1
10	2022	Bandung Conference Series	1
11	2022	Jurnal Kesehatan Komunitas	1
12	2022	Journal of Islamic Health Studies	1

Based on Table 4, Of the journal articles that discuss the implementation of Good Corporate Governance in hospitals in Indonesia, the most published in 2020 were 6 articles. In the previous year, namely 2019, there was only 1 article. In 2021 there were no articles discussing the implementation of Good Corporate Governance in Indonesia, then in 2022 began to discuss the theme again. Namely, there were 5 articles.

C. Quality Assessment Results

The following is the result of the quality assessment written in Table 5. The findings of the quality evaluation for 12 distinct investigations are presented in the data provided in Table 5. Each study has a number associated with it, which is followed by the name of the author, the year the study was published, and three quality evaluation criteria (QA1, QA2, and QA3). In the "Result" column, it is shown whether the study was accepted on the basis of the quality evaluation. It is clear from the table that each of the three quality assessment criteria (QA1, QA2, and QA3) has been satisfied by each of the 12 studies because they all obtained a "Yes" rating. This means that all the studies have satisfied the quality standards that were

established in advance and have been considered acceptable on the basis of those standards.

Table 5. Quality Assessment Results

No	Author	Year	QA1	QA2	QA3	Result
1	(Rindengan et al., 2022)	2022	Yes	Yes	Yes	Accepted
2	(Andrianto, 2020)	2020	Yes	Yes	Yes	Accepted
3	(Sudjoni, 2020)	2020	Yes	Yes	Yes	Accepted
4	(Dzulkifli et al., 2020)	2020	Yes	Yes	Yes	Accepted
5	(Kesuma & Nurhayati, 2020)	2020	Yes	Yes	Yes	Accepted
6	(Anggraeni & Djasuli, 2022)	2022	Yes	Yes	Yes	Accepted
7	(Ramadhanti & Fitriah, 2022)	2022	Yes	Yes	Yes	Accepted

No	Author	Year	QA1	QA2	QA3	Result
8	(Arina Mahadewi & Dwija Putri, 2019)	2019	Yes	Yes	Yes	Accepted
9	(Halawa et al., 2022)	2022	Yes	Yes	Yes	Accepted
10	(Wattimena, 2020)	2020	Yes	Yes	Yes	Accepted
11	(Rusydi et al., 2020)	2020	Yes	Yes	Yes	Accepted
12	(Rusydi & Hamzah, 2022)	2022	Yes	Yes	Yes	Accepted

D. Study Analysis Results

Researchers conduct a literature review by reviewing literature that discusses the implementation of good corporate governance in public hospitals in Indonesia. Researchers examined 12 reference articles from journals that can be seen in Table 6, namely:

Table 6. Results of The Literature Review

Author	Topic	Method	Problems
(Rindengan et al., 2022)	The influence of competence and performance of human resources in the application of Good Corporate Governance principles on employees at the Regional General Hospital of North Sulawesi Province	Quantitative analysis of observations, Cross-section approach, sampling with simple random sampling.	Previous research shows that implementing good corporate governance in hospitals still lacks the principles of transparency, responsibility, and independence. Researchers suspect the influence of competence and human resource performance in applying sound corporate governance principles.
(Andrianto, 2020)	Implementation of Corporate Social Responsibility (CRS) as a Pillar Towards the Implementation of Good Corporate Governance at PKU Muhammadiyah Surabaya Hospital	Qualitative. Descriptive approach, Data collection with interviews and documentation, Secondary data sources.	Business activities often harm the environment. CSR is one of the company's social activities in the triple bottom line concept, with CSR as a pillar in GCG implementation.
(Sudjoni, 2020)	Implementation of Good Corporate Governance at Islam X Hospital	Descriptive qualitative. Non-probability sampling technique is purposive sampling	In Indonesia, it is necessary to obtain legal support to implement good corporate governance and good corporate governance through system design to identify and analyze possible risks.
(Dzulkifli et al., 2020)	Effect of the Principles of good corporate governance on Satisfaction of Inpatients at Bahagia type c hospital, Makassar City	Quantitative, cross-section techniques	The level of customer satisfaction indicates the quality of hospital health services. And community demands good governance in service.
(Kesuma & Nurhayati, 2020)	The Effect of Good Corporate Governance Implementation in Improving Hospital Performance in Lubuklinggau City and Musi Rawas Regency with a Balanced Scorecard Approach	Quantitative, multiple linear regression analysis, questionnaires, and documentation.	The presentation and disclosure of financial statements transparently and accurately is essential information for investors who will invest their capital or provide loans to the company. However, financial statements only display financial data and do not display non-financial data. Researchers argue that implementing GCG in companies will increase company value.
(Anggraeni & Djasuli, 2022)	Application of Good Corporate Governance Principles at Airlangga Jombang Hospital	Descriptive qualitative interview.	Research shows the implementation of a hospital governance system in each hospital to serve the community's and public health's critical needs. And Good corporate governance is essential in measuring a good organization's performance. According to research by Rusydi et al. (2020), Good governance practices are crucial to improving the organization's quality. Good corporate governance aims to implement the management of the organization accurately.
(Ramadhan ti & Fitriah, 2022)	The Effect of Good Corporate Governance on Employee Performance	Quantitative. Convenience sampling technique with simple regression analysis test.	According to Coordinating Minister for Economic Affairs Airlangga Hartarto, Good corporate governance in Indonesia has not run well (Susilawati, 2021). Indonesia has a low value in realizing the principles of good corporate governance compared to other Asian countries. Research Alfriza Frisdayanti (2019) explains that there is no transparency regarding financial statements.
(Arina	The Effect of the Application of Good	Quantitative, multiple	Since 1998, the government and investors have begun

Author	Topic	Method	Problems
Mahadewi & Dwija Putri, 2019)	Governance Principles on Performance in Hospitals in Denpasar City	regression analysis, purposive sampling method	to pay attention to the implementation of GCG in companies in Indonesia. In Indonesia, all companies must apply the principles of good corporate governance (Sabrina & Sadalia, 2021).
(Halawa et al., 2022)	The Relationship between the Implementation of Good Corporate Governance and the Quality of Health Services on Inpatient Satisfaction at Haji Medan General Hospital	Quantitative. Spearman correlation test, multivariate analysis of multiple linear regression.	Implementing health services with integrity, transparency, accountability, and responsiveness requires a system that can integrate all components.
(Wattimena, 2020)	Implementation of Good Corporate Governance, Good Governance, and Situational Leadership on Employee Performance	Quantitative. Multiple linear regression analysis.	The crisis in 1997 resulted in solid demands from all levels of society for the government to implement reforms immediately. The need to birth good governance in Indonesia arises because of the government apparatus's rampant dishonorable practices.
(Rusydi et al., 2020)	Implementation of Good Hospital Corporate Governance (GCG) in Makassar, Indonesia	Qualitative. Interview	Hospitals must improve performance and competitiveness by not overhauling social missions.
(Rusydi & Hamzah, 2022)	The influence of the principles of good hospital governance on the performance of nurses in the inpatient room of Labuang Baji Hospital, Makassar City	Quantitative. Cross-section approach	The implementation of hospital governance is still low, which has implications for the low quality of service.

The model of Good Corporate Governance in Indonesia is different from that in the United States. It is due to the influence of the legal system in Indonesia, which comes from the continental model (mainland Europe). In the Good Corporate Governance Code, companies in Indonesia use the Board of Commissioners model, which is not as effective as the Board of Directors model in the United States. More specifically, hospitals in Indonesia are still looking for forms of good corporate governance.

Implementing Good Corporate Governance prioritizes the principle of accountability oriented to responsibility in implementing performance and transparency in the company's financial management in the public sector. Good Corporate Governance is an effort that can bridge conflicts between company owners and managers (Rowa & Arthana, 2019). Previous research has shown the positive influence of implementing Good Corporate Governance on fraud prevention through implementing Good Corporate Governance principles (Kurniawan & Izzaty, 2019; Rustandy et al., 2020; Sanusi et al., 2020). The performance of good Corporate Governance will make company management more focused and more precise in the distribution of duties, responsibilities, and supervision of the work (Kusmiarti, 2020).

Problems in health services, among others, are still complaints of patients who feel they have not received excellent and fair service from hospital officers, hospital administration services with complicated bureaucracy, and the quality of drugs patients obtain is inadequate (Musaini et al., 2022).

Factors that cause the implementation of Good Corporate Governance not to run optimally in hospitals are internal obstacles, including lack of commitment from company leaders and employees, common understanding from company leaders and employees about the principles of good corporate governance, lack of role models or examples given by leaders, absence of a corporate culture that supports the realization of sound

corporate governance principles, and ineffective internal control system. External constraints in implementing corporate governance are related to legal instruments (law enforcement). Indonesia has no shortage of legal products. Implicitly, Article 36 of the Health Law No. 44 of 2009 concerning hospitals requires hospitals to implement good corporate governance as health organizing institutions (Mulyarahayu, 2022).

Both internal constraints and external constraints are equally crucial for the company. But if it can overcome internal obstacles, it can more easily overcome external obstacles. The third obstacle is the constraint that comes from the ownership structure. Based on the percentage of ownership in shares, ownership of the company can be divided into two, namely concentrated ownership and spread right. Concentrated ownership occurs when a company is predominantly owned by a person or group of people only (40% or more). Spread ownership occurs when many shareholders own a company with a small number of shares (one shareholder only owns 5% or less). One of the negative impacts caused by the ownership structure is that the company cannot realize the principle of fairness properly because shareholders in a person or group of people can reduce the company's value. Just like external constraints, if the company has an effective internal control system, it can overcome the negative impacts of the ownership structure, such as having a system that ensures the fair distribution of rights and responsibilities among various participants in the organization (Board of Commissioners, Board of Directors, managers, shareholders, and other stakeholders), and this negative impact will also disappear if, in its organizational structure, the company has an Independent Commissioner with a certain number and meets the specified qualifications (conditions specified to become an Independent Commissioner). The company's efforts to present an effective internal control system are related to overcoming internal constraints. Thus, the negative impact of the ownership structure will

disappear if the company can overcome problems related to its internal controls.

V. CONCLUSIONS

The source of this study's conclusion is research articles published online from 2018 to 2022 with 998 article references. Then the researcher selects the articles so that the researcher selects 12 articles according to the inclusion and exclusion criteria as the result of the main study.

Research conducted on public hospitals in Indonesia, most hospitals have implemented Good Corporate Governance. In principle, the hospital not only aims at social functions but, as a leader of public health services, has implemented the principles of Good Corporate Governance in making decisions and determining policies in the future. Applying the principles of Good Corporate Governance and the quality of health services affects patient satisfaction and can improve hospital performance. Organizational culture can also influence the application of sound corporate governance principles. A good organizational culture determines good corporate governance, the formation and development of professional management, the commitment to social responsibility from the agency to its environment, and the spirit to maintain its excellence. The purpose of this research was to present a comprehensive research study, and the results of this study include a full evaluation of the prior literature and discussion. This entails conducting an in-depth analysis of the findings, contrasting them with previously published research, locating recurring themes or tendencies, and providing explanations for any anomalies or unexpected findings. This study has conducted a thorough literature evaluation to increase its reliability and accuracy, making it more trustworthy and beneficial for research, practice, and decision-making by identifying relevant papers with a detailed search approach, applying explicit inclusion criteria, and rigor data extraction. A sufficient discussion ought to involve interpretations of the results, stressing their ramifications, and discussing their contributions to the current body of knowledge. The hospital expects the implementation of Good Corporate Governance in the hospital environment to enhance the ability and quality of employee work to encourage the creation of the principles of independence, responsiveness, and fairness.

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