

INTISARI

Tujuan – Penelitian tentang bagaimana sistem pengendalian manajemen pada rumah sakit di bawah naungan organisasi keagamaan sangat terbatas. Penelitian ini bertujuan untuk mengevaluasi sistem pengendalian manajemen dengan pendekatan *four lever of control* di rumah sakit Nahdlatul Ulama dalam menghadapi keunggulan bersaing dengan rumah sakit dibawah naungan organisasi keagamaan lainnya.

Desain/Metodologi/Pendekatan – Penelitian menggunakan kualitatif dengan pendekatan studi kasus pada rumah sakit di bawah naungan organisasi keagamaan Nahdlatul Ulama Babat yang sudah mendapatkan akreditasi paripurna dengan evaluasi mulai sistem pengendalian kepercayaan, sistem pengendalian pembatas, sistem pengendalian diagnostik dan sistem pengendalian interaktif dengan menggunakan data sekunder berupa dokumentasi dan data primer yang diperoleh melalui mekanisme wawancara

Temuan — Ketidaksesuaian sistem pengendalian pembatas dengan sistem pengendalian kepercayaan pada pemberian syarat khusus dengan penerapan *core value* organisasi Nahdlatul Ulama untuk calon karyawan rumah sakit. Terdapat perilaku disfungsional pasien terhadap pembayaran pengobatan, hal ini dikarenakan SOP rumah sakit Nahdlatul Ulama Babat masih belum efektif secara keseluruhan yang mempengaruhi penilaian kinerja yang masuk bagian sistem pengendalian diagnostik terkait bagian penerimaan (bagian keuangan) yang bisa berdampak pada kerugian rumah sakit dan mengakibatkan perhitungan *Bad Occupancy Rate* (BOR) rumah sakit Nahdlatul Ulama Babat masih di bawah *rate* ideal yang ditentukan oleh Kementerian Kesehatan, di mana setiap bulannya jumlah *rate* di bawah 60%.

Batasan/Implikasi – Hasil penelitian ini dapat memberikan pemahaman tentang bagaimana mengatur serta meningkatkan daya saing rumah sakit dengan sistem pengendalian manajemen menggunakan pendekatan *four lever of control*. Penelitian hanya dilakukan pada salah satu rumah sakit di bawah naungan organisasi keagamaan dan hanya fokus menggunakan pendekatan *four levers of control* dalam mengevaluasi sistem pengendalian manajemen.

Originalitas/Nilai – Penelitian ini menyediakan pemahaman bagaimana evaluasi sistem pengendalian manajemen di rumah sakit khususnya rumah sakit dibawah naungan organisasi keagamaan dengan pendekatan *four lever of control* untuk meningkatkan kualitas dan daya saing.

Kata Kunci: Sistem Pengendalian Manajemen, *Four Levers of Control*, Rumah Sakit, Nahdlatul Ulama, Kualitas Rumah Sakit, Keunggulan Bersaing.

ABSTRACT

Research Objectives: *Research on how the management control system with hospitals under the auspices of religious organizations is very limited. This study aimed to evaluate the management control system with the four-lever of control approach in Nahdlatul Ulama hospitals in facing competitive advantages with hospitals under the auspices of other religious organization.*

Design/Methodology/Approach: *This study used qualitative with a case study approach in hospitals under the auspices of the religious organization Nahdlatul Ulama Babat which has received plenary accreditation with an evaluation starting from the belief control system, barrier control system, diagnostic control system, and interactive control system. This study used secondary data in the form of documentation and primary data were obtained through the interview mechanism.*

Findings: *There was an incompatibility of the barrier control system with the trust control system in providing special conditions with the application of the core values of the Nahdlatul Ulama organization for prospective hospital employees. There was dysfunctional patient behavior towards medical payments because the SOP of Nahdlatul Ulama Babat Hospital was still not effective as a whole which affected the performance assessment included in the diagnostic control system related to the revenue section (finance section). Further, it could have an impact on hospital losses and result in the calculation of the Bad Occupancy Rate (BOR) of Nahdlatul Ulama Babat Hospital which was still below the ideal rate determined by the Ministry of Health, where every month the total rate was below 60%.*

Limitations/Implications: *The results of this study can provide an understanding of how to organize and improve hospital competitiveness with a management control system using the four lever of control approach. The research was only conducted at one of the hospitals under the auspices of a religious organization and only focused on using the four-lever of control approach in evaluating the management control system.*

Originality/Value: *This research provides an understanding of how to evaluate the management control system in hospitals, especially hospitals under the auspices of religious organizations with the four lever of control approach to improve quality and competitiveness.*

Keywords: *Management Control System, Four Levers of Control, Hospital, Nahdlatul Ulama, Hospital Quality, Competitive Advantage.*