

## FACTORS THAT INFLUENCE PHYSICAL AND NON-PHYSICAL DEVELOPMENT IN AN EFFORT TO INCREASE THE INCOME OF ST. MADYANG PALOPO HOSPITAL

Puput Hasir<sup>1\*</sup>, Muh Yusuf Q<sup>2</sup>, Duriani<sup>3</sup>

<sup>1,2,3</sup>Muhammadiyah University of Palopo, Indonesia  
puputhasirsaja@gmail.com<sup>1\*</sup>, myusuf@umpalopo.ac.id<sup>2</sup>, duriani@umpalopo.ac.id<sup>3</sup>

### ABSTRACT

*Hospital physical development plays a crucial role in improving the quality of healthcare services and directly impacts revenue growth. Factors influencing physical development include infrastructure, technology, medical personnel, and facility management. Technological innovation and improvements in physical facilities contribute to service effectiveness, increased patient satisfaction, and increased patient interest. External factors such as government policies and demographic dynamics also contribute. This study involved 30 inpatients at St. Madyang Hospital, Palopo, using a five-point Likert-scale questionnaire. The objective was to analyze the factors influencing hospital physical and non-physical development in increasing revenue.*

*Keywords: Infrastructure, Healthcare, Information Technology, Hospital Environment, Hospital Revenue*

### INTRODUCTION

Revenue is one of the main indicators of hospital operational success. According to Minister of Health Regulation No. 12 of 2013, hospital revenue is derived from service and non-service activities. Several previous studies have shown differences in revenue recognition (Mufti, 2021; Hernis, 2020; Wiyani, 2015). These differences demonstrate the need for sound revenue management system implementation standards. Hospitals also play a strategic role in improving public health, making quality services a must. Service is measured by patient satisfaction, medical staff capabilities, facility availability, and infrastructure effectiveness (Azwar, 1996; Anjaryani, 2009).

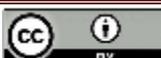
Several studies have analyzed revenue treatment and yielded varying results. For example, research by Mufti (2021) found that revenue recognition at Wahidin Sudirohusodo General Hospital uses the accrual basis method, recognizing revenue upon completion of services. Contrary results were found in research by Hernis (2020), who stated that the company had not yet implemented SAK regarding revenue recognition, measurement, and disclosure, resulting in errors in the financial statements due to the failure to fully recognize revenue. Similarly, research by Wiyani (2015) found that the company's revenue was recognized using the cash basis and accrual basis

methods, while expenses were recognized using the cash basis method, thus inaccurately recognizing revenue and expenses. (Monika Shanty Ista Purta et al., 2022)

Azwar (1996), quality health services are health services that can satisfy every service user according to the average level of satisfaction of the population and are implemented in accordance with established professional standards and codes of ethics. Hospitals as public health service organizations face competition with thousands of other hospitals in the context of a free market. This competition requires hospitals to carry out strong organization and strategies. Competitive ability includes the quality of facilities and human resources (HR). (Anjaryani, 2009)

Increasing hospital revenue depends heavily on how hospitals can attract more patients and provide more efficient, high-quality services. Furthermore, utilizing appropriate technology and optimal hospital space management can also reduce operational costs, accelerate service processes, and improve patient satisfaction. Therefore, hospitals must consider factors influencing physical development as part of a long-term strategy to increase revenue. (Kurniawan et al., 2023)

At the same time, the physical development of hospitals is also influenced by external factors, such as government policies, health regulations,



and changes in community demographics. Hospitals that can adapt to these development trends will have a greater opportunity to grow and increase revenue sustainably. This study aims to identify and analyze various factors that influence the physical development of hospitals, as well as how managing these factors can help hospitals increase their revenue. It is hoped that the results of this study will provide useful insights for hospital management in formulating more effective development strategies. (Muh et al., 2023)

## LITERATURE REVIEW

### State of the Art and Research Novelty

This research presents novelties in the form of:

1. A simultaneous discussion of physical and non-physical factors (infrastructure, environment, service quality) on income.
2. A quantitative empirical model with three integrated independent variables rarely used in previous research.
3. Strategic recommendations based on field data from patients at St. Madyang Hospital, Palopo.

### Improvement of hospital infrastructure and physical facilities

Improving hospital infrastructure and physical facilities is a crucial step in supporting quality hospital performance and services. Good infrastructure creates a safe, comfortable, and efficient environment, and impacts the experience of patients and medical staff. This variable is one of the factors that physically influence efforts to increase hospital revenue. The supporting theory is as follows: (Ponggele et al., 2025)

**Health Infrastructure Theory:** Hospital infrastructure encompasses various essential elements, such as buildings, treatment rooms, medical equipment, ventilation systems, and other supporting facilities. According to the World Health Organization (WHO), the quality of hospital infrastructure must support effective and safe patient care. Good infrastructure also supports hospital operational aspects, from facility management to long-term service sustainability. (Muhammad Fauzan et al., 2024)

**Hospital Management:** According to Tjiptono (2007), hospital management must consider all physical aspects, including buildings, medical equipment, and environmental comfort. Good hospital facility management will support improved health service quality, enhance patient safety, and reduce the risk of infection. (Harfika & Abdullah, 2017)

**Physical Environment Theory:** The physical environment of a hospital influences patients' experiences and well-being during treatment. Ulrich (1984) stated in his research that the design and physical condition of a hospital can influence the patient's healing process. Factors such as lighting, noise, air quality, and inpatient room design play an important role in creating an environment that supports patient recovery.

### Hospital Environment

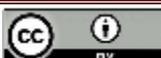
The hospital environment refers to various factors that influence the operation and quality of services provided by a hospital, including the physical, social, and administrative environment. A positive and supportive environment is crucial for the success of hospital operations, as well as the well-being of patients and medical staff. This variable includes factors that influence physical development and increase hospital revenue. Several supporting theories are presented: (Amran, 2023)

**Environmental Theory:** This theory emphasizes the importance of the physical environment in supporting quality of life and health. In the context of hospitals, this theory refers to how the physical design and layout of a hospital affect the patient experience and the effectiveness of healthcare services. Florence Nightingale, known as a pioneer of environmental theory, argued that a clean, calm, and safe environment is crucial to the patient's healing process.

**Public Health Theory:** This theory focuses on the social, physical, and environmental factors that influence the overall health of a community. In hospitals, a healthy and safe environment is a key component of disease prevention and infection control efforts. The hospital environment also plays a role in raising public health awareness, both through existing facilities and the information provided.

**Hospital Management Theory:** This theory focuses on efficient and effective hospital management to achieve the goal of quality healthcare services. In hospital management, environmental aspects such as facilities, layout, and efficient space management play a significant role in ensuring smooth hospital operations. (Wardah & Astini, 2018)

**Systems Theory:** This theory suggests that a hospital should be viewed as a system consisting of various interacting components, including the physical, social, administrative, and operational environments. Good hospital environmental management will ensure that all components of the



hospital system function properly to achieve the desired goals.

**Patient Safety Theory:** This theory emphasizes the importance of creating a safe environment for patients in an effort to reduce the risk of adverse events, such as medical errors or nosocomial infections. A safe hospital environment must be equipped with procedures, infrastructure, and policies that support patient safety.

### **Quality of Health Services**

Healthcare quality is the extent to which the services provided meet patient expectations and needs. Good healthcare quality can increase patient satisfaction and attract more patients, strengthen patient loyalty, and enhance the hospital's reputation. This variable affects revenue in a non-physical way. Several theories support this: (Rahman, 2017)

**Donabedian's Theory (1980) – Healthcare Quality Evaluation Model:** This theory was developed by Avedis Donabedian and is widely used to evaluate healthcare quality. (Andini Rachmawati & Sri Umiyati, 2019)

**Lean Healthcare (Womack & Jones, 1996) – Efficiency in Healthcare:** This theory focuses on reducing waste and increasing efficiency in healthcare services to increase medical staff productivity and reduce patient queues.

**Patient-Centered Care (Berwick, 2009) – Patient-Centered Care:** This theory is applied in modern medical practice to improve patient satisfaction and treatment adherence.

### **Increased Hospital Revenue**

Increasing hospital revenue is not solely dependent on economic or operational factors but can also be influenced by social aspects, including relationships with patients, the community, and the service system provided. Increasing hospital revenue from a social perspective involves an approach that focuses on the quality of social relationships, reputation management, and the development of relevant social programs. This variable is one of the factors that non-physically influence hospital revenue increases. The supporting theory is as follows: (Fentiana & Ginting, 2020)

**Service Quality Theory:** This theory identifies that high service quality will directly impact patient satisfaction, which in turn will increase hospital revenue.

**Customer Satisfaction Theory:** Customer satisfaction theory states that patient satisfaction is strongly influenced by their expectations of the service provided and their actual experience.

**Oliver's Satisfaction Theory** asserts that patient satisfaction is shaped by their perception of the comparison between their initial expectations and the actual service they receive.

**Social Involvement Theory:** Social involvement theory suggests that people who feel involved in a hospital's activities or programs are more likely to trust and utilize its services. This approach involves the community in public health programs, such as routine health checkups or educational programs.

**Resource-Based View Theory:** This theory emphasizes that hospitals can gain competitive advantage and increase revenue by leveraging unique resources, such as medical facilities, advanced technology, and well-trained medical staff. Hospitals with superior medical and non-medical resources can attract patients and optimize services.

## **RESEARCH METHODS**

### **Types and research approaches**

A quantitative study was conducted at St. Madyang General Hospital, Palopo, for two months in 2025. A sample of 30 patients was selected using simple random sampling. The instrument was a five-point Likert questionnaire. Analysis used multiple linear regression, t-test, F-test, and coefficient of determination.

Quantitative research is often used in social sciences, economics, psychology, education, and various other fields to measure relationships between variables. The research method used depends heavily on the research objectives, research questions, and the type of data collected. A quantitative approach is suitable for measuring the relationship between hospital physical factors and revenue. (Ambarani & Yuliani, 2023)

### **Location and Time of Research**

This research is located at St. Madyang Hospital, Palopo. This research will begin in June 2025 for 2 months.

### **Population and Sample**

This study covers all patients in the hospital. A sample is selected from a larger population to be the subject of the study and used to represent the population as a whole, so that the results can be generalized to that population. Sampling is the process of selecting a sample. The random sampling method was used in this study. Random sampling, also known as random sampling, is the simplest and most frequently used sampling method in quantitative research to avoid bias in sample selection and ensure that the sample taken can represent the population fairly and



objectively.

There are also several aspects of sample selection in this study, as follows:

1. Increase in Hospital Revenue
  2. Number of Patients Served
- Patient Satisfaction and Service Quality

In this case, 30 PATIENTS have several of these aspects:

1. Hospital patients
2. Family members or companions of patients
3. No age limit
4. Able to read

**Data collection technique**

1. Observations were conducted to directly observe the physical conditions of the hospital, such as cleanliness, comfort of inpatient rooms, quality of medical equipment, and interactions between patients and medical staff. This direct observation allowed researchers to obtain more objective data regarding physical factors that can influence patient experience and hospital revenue.
2. Questionnaires were used to collect quantitative data from respondents regarding physical factors in the hospital and their impact on revenue. This questionnaire can measure various variables such as hospital facilities, medical services, patient comfort, and their

influence on patients' decisions to choose a hospital.

3. Patient satisfaction surveys are one technique used to measure patients' perceptions of hospital facilities and their impact on their satisfaction. These surveys can provide more specific insights into the influence of hospital facilities on patients' decisions to choose a hospital, which ultimately affects hospital revenue.

The data for this study were obtained from questionnaires administered to respondents over a three-week period. The study used a Likert scale, a measurement model commonly used to measure the attitudes, opinions, and perceptions of an individual or group of people toward a particular social phenomenon

**Data Analysis Techniques**

This study used multiple linear regression data analysis techniques. The analysis tool was the Statistical Program for Social Science, or SPSS. Furthermore, the instruments were tested for validity and reliability.

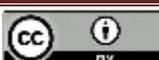
The multiple linear regression equation in this study is

$$Y = \alpha + \beta_1X_1 + \beta_2X_2 + \epsilon$$

The operational definitions of the variables developed in this study are as follows;

**Table 1. Definitions and Indicators of Variables**

Research Variables	Concept of Research Variables	Measurement Indicator
Improving Hospital Infrastructure and Physical Facilities (X <sub>1</sub> )	Improving hospital infrastructure and physical facilities is any form of change towards the better in terms of provision, quality, availability, comfort, safety and suitability of hospital physical facilities and infrastructure.	a. Development planning process b. Level of physical comfort and safety of the space c. Development of physical infrastructure
Hospital Environment (X <sub>2</sub> )	The hospital environment is the overall physical and social environmental conditions in and around the hospital that support a safe, comfortable and hygienic health service process.	a. Patient comfort b. Efficiency of patient services c. Cleanliness of hospital areas d. Environmental safety e. Cleanliness of hospital áreas
Quality of Health services (X <sub>3</sub> )	The extent to which health services provided to individuals and communities can improve their health status according to professional standards by considering factors such as effectiveness, efficiency, accessibility, reliability, and patient satisfaction is referred to as the quality of health services.	a. Neatness and cleanliness of the room b. Consistency of service c. Timeliness of service d. Speed of service e. Staff alertness f. Patient safety and comfort g. Staff concern for patients h. Attention to patient complaints.



Increasing Hospital Revenue (Y)	Increased hospital income refers to the growth in financial value obtained by hospitals from various sources of income such as medical services, inpatient care, supporting facilities, collaboration with BPJS or private insurance, as well as non-medical support services.	<ol style="list-style-type: none"> <li>Total revenue from inpatient and outpatient services</li> <li>Revenue from partnerships with BPJS and private insurance</li> <li>Number of patients (BPJS/public/insurance) served per month/year</li> </ol>
---------------------------------	--	---

**DISCUSSION**

**Validity and Reliability Test of Research Instruments**

Validity and reliability testing is conducted to ensure that the instrument or measuring device used is accurate and stable in producing measurement results. The results of the validity test are shown in Table 2. The Pearson ratio value must exceed (>) the table r value. If the value is less than (<) the table r value, the research instrument is considered invalid.

Basis for Validity Testing Comparison between calculated r and table r values:

- If the calculated r is greater than the table r, then it is considered valid.
- If the calculated r is less than the table r, it is considered invalid.

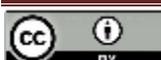
To find the table value with N equal to 30, at the significance level 5% of the statistical distribution of r tables yields an r value of 0.349. Significance Value (Sig.)

- If the significance value is less than 0.05, it is considered valid.
- If the significance value is greater than 0.05, it is considered invalid.

**Table 2. Validity Test**

No	Indicator	Correlation Coefficient	R Value Table	Information
1	<b>Improvement of hospital infrastructure and facilities (X<sub>1</sub>)</b>			
	X1.1	0,721	0,349	Valid
	X1.2	0,752	0,349	Valid
	X1.3	0,790	0,349	Valid
	X1.4	0,764	0,349	Valid
	X1.5	0,798	0,349	Valid
	X1.6	0,574	0,349	Valid
	X1.7	0,511	0,349	Valid
2	<b>Hospital environment (X<sub>2</sub>)</b>			
	X2.1	0,787	0,349	Valid
	X2.2	0,830	0,349	Valid
	X2.3	0,874	0,349	Valid
	X2.4	0,782	0,349	Valid
	X2.5	0,830	0,349	Valid
3	<b>Quality of Health Services (X<sub>3</sub>)</b>			
	X3.1	0,651	0,349	Valid
	X3.2	0,719	0,349	Valid
	X3.3	0,765	0,349	Valid
	X3.4	0,907	0,349	Valid
	X3.5	0,616	0,349	Valid
	X3.6	0,841	0,349	Valid
4	<b>Increased hospital income (Y)</b>			
	Y.1	0,723	0,349	Valid
	Y.2	0,545	0,349	Valid
	Y.3	0,760	0,349	Valid
	Y.4	0,679	0,349	Valid

Source: Data processed by researchers, 2025



Since the correlation coefficient value exceeds the  $r$  table = 0.349 ( $r$  table for  $n = 30$ ), the research measuring instrument is declared valid, so the next step can be continued, namely testing the reliability of the measuring instrument. According to Wiratna Sujerweni (2014), the results of the reliability test indicate the Cronbach value. According to him, the questionnaire is considered reliable if its Cronbach Alpha value exceeds 0.6, which indicates that this research instrument has a level of trustworthiness. The results of this test are presented in Table 3 as follows:

**Table 3. Reliability Statistics**

Reliability Statistics	
Cronbach's Alpha	N of Items
.912	22

Source: Data processed by researchers, 2025

**Multiple Linear Regression Analysis & Hypothesis Testing**

The main concepts of multiple linear regression analysis are as follows:

The purpose of multiple regression analysis is to determine whether two or more independent variables (X) influence the dependent variable (Y) or not;

**Testing Hypotheses H1, H2 and H3 with T-Test**

- a. The t-test aims to evaluate whether there is a partial (individual) effect of the independent variable (X) on the dependent variable (Y).
- b. The F-test is conducted to assess whether the independent variable (X) has a simultaneous effect on the dependent variable (Y).
- c. The coefficient of determination determines how much influence the independent variable (X) has on the dependent variable (Y) simultaneously. Basis for Decision Making Test  
 T  
 a) If the Sig. value is  $< 0.05$  or the calculated t value is  $> t$  table value, then variable X influences variable Y.
- d. If the Sig. value is  $> 0.05$  or the calculated t value is  $< t$  table value, then there is no influence of variable X on variable Y.  
 T table =  $t(\alpha/2 ; n-k-1) = t(0,025 ; 27) = 2,051$   
 F test  
 a. If the Sig. value  $< 0.05$  or F count  $> F$  table, then variable X has a simultaneous influence on variable Y.  
 b. If the Sig. value  $> 0.05$  or F count  $< F$  table, then there is no simultaneous influence of variable X on variable Y.  
 F table =  $F(k ; n-k) = F(2 ; 28) = 3,34$

**Table 4. Coefficients<sup>a</sup>**

Coefficients <sup>a</sup>						
Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	-2.035	3.010		-.676	.505
	Improvement of hospital infrastructure and facilities X <sub>1</sub>	1.283	.105	.593	12.193	.000
	Hospital environment X <sub>2</sub>	-.019	.090	-.006	-.210	.835
	Quality of Health services X <sub>3</sub>	1.380	.150	.445	9.207	.000

a. Dependent Variable: Increase in hospital revenue

Source: Data processed using SPSS 2025

**Testing the First Hypothesis (H1)**

At this point, we understand that H1 is accepted, which indicates that there is an impact Improvement of Hospital Infrastructure and Facilities (X<sub>1</sub>) on Increased Hospital Revenue (Y). The significance value for Improvement of Hospital Infrastructure and Facilities (X<sub>1</sub>) was recorded at 0.000 which is smaller than 0.05, and the t-value obtained was 12.193, higher than 2.051.

**Testing the Second Hypothesis (H2)**

The significance value for the impact of the hospital environment (X<sub>2</sub>) on increasing hospital income (Y) was found to be 0.835 which is greater

than 0.05 and the t value obtained was -0.210 which is smaller than 2.051, so H2 is not accepted. This indicates that there is less influence of the hospital environment (X<sub>2</sub>) on increasing hospital income (Y).

**Testing the Third Hypothesis (H3)**

The significance value for the impact of Quality of Health Services (X<sub>3</sub>) on Increasing Hospital Revenue (Y) was found to be 0.000 which is smaller than 0.05 and the t value obtained was 9.207 which is greater than 2.051, so H3 is accepted. This indicates the influence of Quality of Health Services (X<sub>3</sub>) on Increasing Hospital Revenue (Y).



**Table 5. ANOVA**

ANOVA <sup>a</sup>						
	Model	Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	2186.340	3	728.780	428.820	.000 <sup>b</sup>
	Residual	42.488	25	1.700		
	Total	2228.828	28			

a. Dependent Variable: Increased hospital income (Y)  
 b. Predictors: (Constant), Improvement of hospital infrastructure and facilities (X1), Hospital environment (X2), Quality of health services (X3)

Source: Data processed using SPSS, 2025

**Testing the Fourth Hypothesis (H4)**

Based on the available information, it is known that the Sig. value for the impact of Improving Hospital Infrastructure and Facilities (X<sub>1</sub>), Hospital Environment (X<sub>2</sub>) and Quality of Health Services (X<sub>3</sub>) simultaneously on Increasing Hospital Revenue (Y) is 0.000 which is smaller

than 0.05, and the calculated F value of 428,820 is greater than F table 3.34. Thus, we can conclude that H4 is accepted, which indicates the influence of Improving Hospital Infrastructure and Facilities (X<sub>1</sub>), Hospital Environment (X<sub>2</sub>) and Quality of Health Services (X<sub>3</sub>) on Increasing Hospital Revenue (Y).

**Coefficient of Determination (R Square)**

**Tabel 6. Model Summary**

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.990 <sup>a</sup>	.981	.979	1.30365

a. Predictors: (Constant), Improvement of hospital infrastructure and facilities (X<sub>1</sub>), hospital environment (X<sub>2</sub>) and quality of health services (X<sub>3</sub>)

Source: Data processed using SPSS 2025

Based on the findings above, we can see that the R Square value was recorded at 0.981, which indicates that the impact of the variables Improving Hospital Infrastructure and Facilities (X<sub>1</sub>), Hospital Environment (X<sub>2</sub>) and Quality of Health Services (X<sub>3</sub>) on the variable Increasing Hospital Revenue (Y) is 97.9%.

**Discussion**

The research results show that the quality of healthcare services is the most dominant factor in increasing revenue. This aligns with the Donabedian Model, which states that service quality is the primary determinant of patient satisfaction.

Infrastructure also influences revenue, supporting the RBV, which emphasizes the importance of physical resources as a competitive advantage. However, environmental variables showed insignificant results, contrary to Nightingale's theory. This suggests that environmental conditions at St. Madyang Hospital, Palopo, may have met minimum standards and therefore not been a differentiating factor.

**CONCLUSION**

**Conclusion**

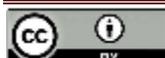
This study concluded that improvements in hospital infrastructure and facilities, as well as the quality of healthcare services, had a positive impact on hospital revenue, while the hospital environment showed no significant impact. Service quality was the most dominant factor and the primary determinant of patient satisfaction and increased revenue.

**Suggestion**

Hospitals need to prioritize improving service quality through human resource training, increased responsiveness, and improved service flow. Physical infrastructure also needs to be improved to support service effectiveness. Although environmental factors are not statistically significant, hospitals still need to ensure cleanliness and comfort to maintain positive patient perceptions.

**BIBLIOGRAPHY**

Ambarani, P. Y., & Yuliani, R. D. (2023). Analisis Kuantitatif Dokumen Rekam Medis Rawat Inap Di Rumah Sakit Ibnu Sina Kabupaten Gresik. *Ojs.Poltekkes-Malang.Ac.Id*, 9(2), 141–150.



- Amran, R. (2023). Implementasi Food Safety di Lingkungan Rumah Sakit: Tinjauan Literatur. *Scientific Journal*, 2(6), 132–140.  
<https://doi.org/10.56260/sciena.v2i6.114>
- Andini Rachmawati, & Sri Umiyati. (2019). Proses Improvement Pelayanan Kesehatan Lanjut Usia ( Lansia ) Di Puskesmas Klampis Ngasem Kota Surabaya. *Aplikasi Administrasi: Media Analisa Masalah Administrasi*, 22(1), 1–9.  
<https://doi.org/10.30649/aamama.v22i1.97>
- Anjaryani, wike diah. (2009). *Kepuasan Pasien Rawat Inap Terhadap Pelayanan Perawat di RSUD Tugurejo Semarang (Doctoral dissertation, UNIVERSITAS DIPONEGORO)*.
- Fentiana, N., & Ginting, D. (2020). Strategi Peningkatan Pendapatan Rumah Sakit Berdasarkan Analisis SWOT. *Jurnal Ilmiah Universitas Batanghari Jambi*, 20(3), 1008.  
<https://doi.org/10.33087/jiubj.v20i3.1034>
- Harfika, J., & Abdullah, N. (2017). Pengaruh Kualitas Pelayanan Dan Fasilitas Terhadap Kepuasan Pasien Pada Rumah Sakit Umum Kabupaten Aceh Barat Daya. *Jurnal Balance*, 14(1), 44–56.
- Heilma Aulia, M., & Zakie Mubarrok, A. (2023). Implementasi Pengembangan Model Bisnis Kerjasama Pemerintah Badan Usaha (Kpbu) Rumah Sakit Pada Perguruan Tinggi Negeri Berbadan Hukum (PTH-BH). *Jurnal Multidisiplin Indonesia*, 2(9), 2455–2485.  
<https://doi.org/10.58344/jmi.v2i9.469>
- Kurniawan, M., Qamaruddin, M. Y., & Rajiman, W. (2023). Pengaruh Kontribusi Pdm Tirta Mangkaluku Kota Palopo Terhadap Peningkatan Hasil Daerah. *Jurnal Ilmiah Manajemen, Ekonomi, & Akuntansi (MEA)*, 7(1), 399–407.  
<https://doi.org/10.31955/mea.v7i1.2884>
- Monika Shanty Ista Purta, Nur Fitriyah, & Adhitya Bayu Suryantara. (2022). Analisis Pengakuan, Pengukuran Dan Pengungkapan Pendapatan Pada Rumah Sakit Umum Daerah Kota Mataram. *Jurnal Riset Mahasiswa Akuntansi*, 2(1), 29–42.  
<https://doi.org/10.29303/risma.v2i1.183>
- Muh, F. S., Qamaruddin, Y., & Rajiman, W. (2023). Implementasi Dana Desa terhadap Pembangunan Dan Pemberdayaan Masyarakat Di Desa Bassiang Kecamatan Ponrang Selatan. *SEIKO: Journal of ...*, 6(1), 730–740.  
<https://doi.org/10.37531/sejaman.v6i1.4180>
- Muhammad Fauzan, N., Marsingga, P., & Teguh Santoso, M. P. (2024). Peran World Health Organization (WHO) dalam Menangani Permasalahan Keamanan Kesehatan dan Kemanusiaan Di Sudan Selatan Tahun 2020-2022. *TRANSBORDERS: International Relations Journal*, 8(1), 12–26.  
<https://doi.org/10.23969/transborders.v8i1.12361>
- Ningsih, E. S., Fatimah, F. S., & Sarwadhama, R. J. (2021). Uji Validitas dan Reliabilitas Instrumen Kuesioner Manajemen Talenta. *Indonesian Journal of Hospital Administration*, 4(2), 52.  
[https://doi.org/10.21927/ijhaa.2021.4\(2\).52-55](https://doi.org/10.21927/ijhaa.2021.4(2).52-55)
- Ponggele, R. M., Paramata, V., Sofia, E., & Asnar, M. (2025). Pengaruh Manajemen Talenta , Infrastruktur , dan Kompensasi terhadap Kunjungan Pasien di Rumah Sakit Umum Sinar Kasih Gereja Kristen Sulawesi Tengah Tentena Kabupaten Poso. *INNOVATIVE: Journal Of Social Science Research*, 5, 5773–5789.
- Rahman, M. (2017). Kualitas Layanan Kesehatan Pasien Peserta Badan Penyelenggara Jaminan Sosial (BPJS) di Rumah Sakit Universitas Hasanuddin. *Jurnal Ilmiah Ilmu Administrasi Publik*, 7(1), 30.  
<https://doi.org/10.26858/jiap.v7i1.3437>
- Wardah, S., & Astini, Y. (2018). Pemahaman Manajemen Rumah Sakit tentang Pentingnya Kinerja Lingkungan dalam Pembangunan Berkelanjutan. *Valid Jurnal Ilmiah*, 15(2), 99–111.

