

**RELATIONSHIP BETWEEN SERVICE PERFORMANCE AND FINANCIAL
PERFORMANCE ON THE LEVEL OF FINANCIAL INDEPENDENCE
AT THE CENTRAL GENERAL HOSPITAL**

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ABSTRAK

Tujuan para peneliti ini adalah untuk mempelajari hubungan antara kinerja ekonomi dan kinerja pelayanan pada tingkat kemandirian di Rumah Sakit Umum Pusat H. Adam Malik. Data sekunder digunakan dalam penelitian ini, yang merupakan pendekatan kuantitatif. Urutan anggota populasi berdasarkan. Sampel untuk diteliti adalah data pelaporan keuangan dan layanan di RSUP H. Adam Malik Medan tahun 2018 - 2022. Dari hasil penelitian ini, tampak bahwa ada keterkaitan antara kinerja ekonomi, yang diukur dengan korelasi Perputaran Aset Tetap (PAT) dan kinerja layanan, diukur dengan rata-rata lama tinggal (AVLOS), dan tingkat otonomi masyarakat Ada rumah sakit. 2018 - 2022 Pusat H. Adam Malik

Kata kunci: Kinerja Keuangan, Kinerja Pelayanan, Tingkat Kemandirian, Badan Layanan Umum

ABSTRACT

The intention of these researchers is to study the relationship between economic performance and service performance at the level of independence at H. Adam Malik Central General Hospital. Secondary data is used in this research, which is a quantitative approach. Order of population members based. The sample for study is financial reporting data and services at RSUP H. Adam Malik Medan for the years 2018 - 2022. From the results of this study, it appears that there is a link between economic performance, measured by the correlation of Fixed Asset Turnover (PAT) and service performance, measured by mean length of stay (AVLOS), and the degree of autonomy of the public There are hospitals. 2018 - 2022 Center H. Adam Malik.

Keyword: Financial Performance, Service Performance, Independence Level, Public Service Agency

I. INTRODUCTION

Constitution of the Republic of Indonesia No. 44 of 2009 Article 1 Concerned Hospitals: A hospital is a public health service institution that organizes public health services in a plenary session, which includes hospitalization, care route and emergency response. In achieving bureaucratic decentralization, government empowerment, partnership, functionalization and democratization, every



government organization must have fiscal financial independence (autonomy). This shows the ability to finance its own activities. All organizations owned by the government must develop and provide better services for the community, because previously the community paid levies as a necessary source of income. One tool for measuring hospital financial performance is the financial independence ratio, which can be calculated by dividing the hospital's total initial income by the total transfer income from the central and provincial governments and the amount of hospital loans (Putra, 2020).

Financial performance and service performance are two of the many factors that influence the financial independence of a BLU/BLUD. According to research conducted by (Wijayanti & Sriyanto, 2015), service performance as measured through Turn Over Interval (TOI), is very and significant in relation to Cost Recovery Rate (CRR) and Average length of stay (ALOS). According to research conducted by (Wijayanti & Sriyanto, 2015), financial performance and service performance, which are measured through Turn Over Interval (TOI), are very important and significant in relation to Cost Recovery Rate (CRR) and Average length of stay (ALOS).

Performance assessment is determining how effective operations, organizations and operations are based on goals, standards and criteria that have been determined periodically. Financial performance refers to the capability, efficiency and efficacy of a business throughout a specific time frame. The financial performance of the hospital's BLU is determined. Hospitals have financial independence that cannot be separated from their operational efficiency and effectiveness, which is reflected in good financial performance.

A description of the level of achievement in implementing an activity or service program is called service performance. Methods for achieving organizational goals, objectives, vision and mission that are set when creating an organizational strategic plan. Service performance can also be defined as the results that can be achieved by an entity within a certain period of time. The 2005 National Standards for Health Services of the Ministry of Health of the Republic of Indonesia are the basis for measuring hospital service performance.

Public services, especially hospitals in Indonesia, are still considered to have not met public expectations. This is because public services, especially hospitals in Indonesia, are still associated with uncertainty in terms of costs, time and procedures (Priastut & Masdjojo, 2017). According to data collected from the Ministry of Health website <http://yankes.depkes.go.id>, from August to September, the number of patients receiving medical treatment at RSUP. H. Adam Malik Medan down. In August, 310 patients were outpatients.

Inpatient treatment of 240 people, referral (transfer) of 235 people, and inpatient treatment of 235 people changed to outpatient treatment of 290 people, inpatient treatment of 235 people, and referral (transfer) of 230 people. The decreasing number of patients does not have a positive impact on service companies. This is caused by the non - ideal services provided by hospitals, such as medical facilities that are not available and it is difficult to get treatment, according to (Candrasari, et al., 2018). As a result, this will have an impact on hospital income. The budget realization report for RSUD H. Adam Malik Medan can be seen here.

Table 1. Budget Realization Report of H. Adam Malik General Hospital

Keterangan	2019	2020	2021	2022	2023
Pendapatan	447.224.559.858	364.622.826.407	496.552.882.929	433.593.079.864	573.779.767.959
Belanja	54.334.415.319	119.115.086.998	491.605.982.862	664.709.758.643	674.974.079.740
Surplus/Defisit	392.890.144.539	245.507.739.409	4.916.900.067	(231.116.678.779)	(124.996.539.722)

Source: LAKIP RSUP H. Adam Malik

According to data obtained from the Government Agency Performance Accountability Report (LAKIP) from RSUP H. Adam Malik, BLU Hospital's income changed from 2019 to 2020. However, it rose in 2020 - 2021, fell in 2021 - 2022, and increased in 2022 - 2023. However, spending increases every year, resulting in a shortage in 2022 - 2023. In addition, research has been conducted (Ardiyanto & Tabrani, 2019) which found that hospital service performance greatly influences patient loyalty; However, patient satisfaction had no impact on the relationship between hospital services and patient

loyalty. According to (Sari, 2022), service quality has a positive impact on customer satisfaction. This means that better service, which starts with physical evidence, data responsiveness, stability, confidence and empathy provided by the hospital, can increase patient satisfaction and vice versa.

Studies on hospital financial independence were conducted by (Jahra, 2013); (Suryaningsih, 2017); (Waluyo, 2014); and (Tama, 2018). Jahra (2013) states that the application of the Public Company Financial Management Model, which is mentioned below to as PPK-BLU, has a significant effect on its financial performance. Suryaningsih (2017) state that in a way overall No there is difference performance significant financial to independence finance after do implementation of PPK - BLU, although some big ratio performance finance after the implementation of PPK - BLU shows increase compared to with before implementation of PPK - BLU. Winarso (2018) stated that achievement performance finance after implementation of PPK-BLUD experienced fluctuations in four years period sample that is start 2013 - 2016, so that performance finance House Sick influential to independence his finances However No significant. Tama (2018) in his research say performance measured service with six indicators on state that there isn four influential indicators positive and two influential indicators negative to independence measured finance with cost recovery rate.

The researcher is interested in performing a study at the H. Adam Malik Central General Hospital in Medan with the title The Relationship between Service Performance and Financial Performance on the Level of Financial Independence, based on the justification provided above.

II. LITERATURE REVIEW

Agency Theory

An agency is a service within a ministry that is differentiated administratively and financially, but its responsibility remains in the hands of the parent ministry (Ghozali, 2020). Organizations focus on results and a combination of benefits and costs, and budgets are prepared based on performance and costs. (Siringoringo, 2017). An agency is a ministry service that maintains accountability to the parent ministry but distinguishes between finance and administration. The agency focuses on results and the combination of revenues and costs, and budgets are set based on performance and costs (Siringoringo, 2017).

BLU Financial Independence Theory

The ability of an institution to finance all its expenses with income from its own operations without interference from other parties is known as financial independence (Ariyani, 2021). By providing flexibility to the Public Service Agency (BLU) in financial governance, Osborne's theory of entrepreneurial governance was used in state financial reform.

Financial independence is the ability of an organization to finance all its own expenses with income from its own operations without interference from other parties (Ariyani, 2021). Osborne's entrepreneurial government theory was used in state financial reform to provide cooperation to the General Body (BLU) in terms of financial governance.

BLU Hospital Service and Financial Performance

In the Regulation of the Minister of Law 13 of 2006, Performance is a result that can be measured from activities and programs that will or have been carried out in accordance with budget usage. In simple terms, performance is a record of the output that occurs from an activity that has been carried out over a certain period of time. Performance measurement is very important to encourage workers to achieve organizational goals and meet predetermined behavioral standards. This is also important to achieve the company's desired results (Farwitawati, 2020) & (Fay, 2021). Financial performance and service performance can be used to measure the performance measurement system. Good service performance is demonstrated by work speed, work results that are in line with community expectations, and timely problem resolution (Liawan, 2018).

Hospital Service Performance

As an institution that provides public health services, government hospitals do not have an adequate response. To provide good and professional services to the community, it is important to assess the performance of hospital services to determine the quality of services provided. Hospital service

performance can be measured using six indicators of inpatient services according to the 2011: (1) Bed Occupancy Rate (BOR), BOR is the percentage of bed use within a certain period of time, the ideal value is 60-85%. (2) Turn Over Interval (TOI), TOI is the average number of days a bed is empty and then filled again, ideally TOI is in the range of 1-3 days. (3) Average Length Of Stay (AvLOS).

AvLOS is the average number of days a patient is hospitalized. The ideal value for AvLOS is around 6-9 days. (4) Bed Turn Over (BTO), BTO is the number of hospital beds used in one period, the ideal BTO value is the average bed use in one period, which is around 40-50 times. (5) Net Date Rate (NDR), NDR is the death rate 48 hours after being treated for every 1000 patients discharged, the ideal value is < 25. (6) Gross Date Rate (GDR), GDR is the general death rate for every 1000 patients out, ideally < 45.

Hospital Financial Performance

Hospital financial performance is the financial condition of the hospital in a certain period related to the ability to obtain business results from the services provided, the ability to pay short term obligations, the ability to meet all obligations, and the ability to finance expenses from service receipts (Candrasari et al., 2018). In accordance with the Assessment of the Public Service Agency for Health Services: (1) Cash Ratio used to compare cash and cash equivalents with short-term liabilities. It is the most liquid ratio so the higher the ratio value, the higher the company's liquidity. (2) Current Ratio used to check how current assets and short-term liabilities compare (3) The Receivables Collection Period is used to see the comparison between accounts receivable and business income in one year. The smaller the ratio, the better the performance. (4) Fixed Asset Turnover is used to see the comparison of operating profit and tied assets. This proportion is used to evaluate whether the company has used its assets effectively and efficiently to increase its income. (5) Return on Fixed Assets to see comparison of the acquisition value of fixed assets excluding assets in progress with surplus/deficit items before profit/loss excluding investment income sourced from the APBN plus depreciation expenses. (6) Return on Equity used to compare the surplus/deficit with equity after deducting to compare the current year's surplus/deficit, plus depreciation costs, before profit and loss items, excluding investment income sourced from the APBN. excess/excess deficit with equity after deducting the excess /excess deficit. (7) Inventory Turnover is used to see the comparison between the total amount of inventory and business income. (8) The ratio of PNBP to operational costs is used to see the comparison between PNBP receipts and operational costs. (9) The Subsidy Cost Ratio is used to compare the amount of patient cost subsidies with BLU income.

Hypothesis Development

Correlation Between Service Performance and Level of Financial Independence

Tama (2018) highlighted that financial performance and inpatient and emergency room patient satisfaction are strongly correlated with the quality of care provided. and inpatient and emergency room patient satisfaction are strongly correlated with quality of care. In other words, the performance of services and finances must be reconciled with the effectiveness and efficiency of hospital operations. (Priastut & Masdjojo, 2017) explain that one of gauge level effectiveness and efficiency House Sick is Cost Recovery Rate (CRR) and Level of Independence (TK).

The Republic of Indonesia's Ministry of Health states that a number of hospital service indicators can be used to measure how often people utilize high-quality and cost-effective hospital care. The results of theoretical studies, review of previous research, relationship to background, problem formulation, and research objectives, the first hypothesis in this research is as follows.

H1: There is a correlation between service performance and a positive effect on the level of financial independence of H. Adam Malik General Hospital, Medan.

Correlation Between Financial Performance and Level of Financial Independence

It is very important to measure the level of service quality, especially to improve service and financial performance. One way to measure performance is to use ratio analysis, namely ratios that measure service and financial performance (Tama, 2018). The second hypothesis in this study is based on the following criteria: The results of theoretical studies, review of previous research, relationship to

background, problem formulation, and research objectives, the first hypothesis in this research is as follows.

H2: Financial Performance has a positive effect on the Level of Financial Independence at H. Adam Malik General Hospital, Medan.

III. RESEARCH METHOD

This type of research is field research that uses a quantitative approach (Sugiyono, 2018). The quantitative approach is the philosophy of positivism, and is used to study certain populations or samples and analyze the data quantitatively or statistically to test the hypotheses that have been applied. The purpose of this research is to test the hypotheses that have been established and to determine the relationship between the influence variables.

IV. RESULTS AND DISCUSSION

Research result

Analysis Statistics Descriptive

Statistics descriptive is the process of changing processed data become shaped table the purpose for make it easier in do interpretation of research data (Ghozali, 2018). Statistical results descriptive study as following:

Table 2
Descriptive Statistical Analysis

N		Minimum	Maximum	Mean	Std. Deviation
CRR	5	2.25	2.75	2.6000	.22361
RK	5	.50	1.75	.9000	.57554
RL	5	.50	2.75	1.1500	.94538
PPP	5	.75	1.25	.9500	.27386
PAT	5	1.25	2.25	2.0500	.44721
ROFA	5	.0	2.0	.400	.8944
ROE	5	.00	2.25	.5540	.97446
PP	5	.00	2.25	1.4000	.85878
BOR	5	50.20	80.15	65.8320	13.43745
TOI	5	1.32	10.78	5.5940	3.77072
AvLOS	5	6.15	8.05	6.9860	.68973
BTO	5	16.90	54.98	49.0240	15.15724
NDR	5	14.70	84.48	51.4760	25.34943
GDR	5	86.47	164.87	146.5600	33.71105
Valid N (listwise)	5				

Based on the descriptive statistical table, it shows the hospital's ability to fulfill its operational activities funded from its functional income, showing an average result of 2.6000. Cost Recovery Rate Value lowest namely in 2018 and the highest in 2019, 2021 and 2022. Financial performance as measured by the cash ratio shows an average result of 0.9000 which illustrates the ability of cash to guarantee hospital debt with the lowest value in 2018, 2019 and 2020 and the highest in 2021. The current ratio shows an average result of 1.1500 which illustrates the hospital's ability to pay off its short-term debt with current assets, the lowest value of the current ratio occurred in 2018 and 2019 and the highest in 2022.

The receivables collection period shows an average result of 0.9500 which illustrates the ability of receivables management to generate income, the lowest value was obtained in 2018 and 2019, the highest in 2020 and 2021. Fixed asset turnover shows an average of 2.0500 which illustrates how efficient the hospital is in using fixed assets to generate profits, the lowest fixed asset turnover value in 2020 and the highest in 2018, 2019, 2021 and 2022. The return on fixed assets ratio shows an average of 0.400 which illustrates the use of fixed assets to generate profits, the lowest value occurred in 2018,

2019, 2020 and 2022, the highest in 2021.

The return on equity ratio shows an average result of 0.5540 which illustrates the ability to gain profit from available capital, the lowest return on equity ratio occurred in 2018, 2019 and 2020, the highest in 2021. Inventory turnover shows an average of 1.4000 which illustrates the use of inventory to generate profit for the hospital, the lowest ratio in 2019 and the highest in 2021. Service performance as measured by the Bed Occupancy Rate shows an average of 65.8320 which illustrates the average use of hospital beds with the number of available beds, the lowest value in 2020 and the highest in 2021.

Turn Over Interval shows an average of 5.5940 which describes the average number of days the bed is unoccupied and refilled, the lowest value occurred in 2018 and the highest in 2020. Average Length of Stay shows an average of 6.9860 meaning the average length of stay for inpatients is 7 days, the lowest value occurred in 2020 and the highest in 2018. Bed Turn Over shows an average result of 49.0240 which describes the use of beds in one period, namely 50 times, the lowest Bed Turn Over value occurred in 2020 and the highest in 2018.

The Net Date Rate shows an average of 51.4760 which describes the death rate after being treated, which is 51, the lowest value was in 2018 and the highest in 2022. The Gross Date Rate has an average of 146.5600 which describes the general death rate of 147, the lowest value occurred in 2018 and the highest in 2019.

Classical Assumption Test Data Normality Test

The normality test in this study used the Kolmogorov Smirnov test with the Exact P Values approach. This approach was chosen by the author because the data processed was quite large and ideally the use of the Exact P Values approach is the right standard to use at all times (Ghozali, 2018).

Normality test results: If the Exact sig (2 tailed) value is greater than 0.05, then the data has a normal distribution. If the Exact sig (2 tailed) value is greater than 0.05, then the data in the regression model has a normal data distribution. Thus, Pearson correlation can be used to test hypotheses.

RESEARCH DISCUSSION

Financial Performance Correlates with the Level of Financial Independence

The first hypothesis test is to find out how financial performance and the level of financial independence correlate with the Cost Recovery Rate indicator. This regulations used as benchmarks of the Director General of the Treasury Number Per - 36 / PB / 2016. The results of testing financial performance with the Cost Recovery Rate are in the following table:

Table 3
Hypothesis Test Results 1

Variabel	Koef. Pearson	Tanda	Sig.	Kesimpulan
RK	0,583	(+)	0,302	Korelasi sedang, Tidak signifikan
RL	0,429	(+)	0,471	Korelasi sedang, tidak signifikan
PPP	0,408	(-)	0,495	Korelasi sedang, Tidak signifikan
PAT	0,875	(+)	0,025	Korelasi sangat kuat, Signifikan
ROFA	0,375	(+)	0,534	Korelasi rendah, tidak signifikan
ROE	0,477	(+)	0,417	Korelasi sedang, tidak signifikan
PP	0,016	(-)	0,979	Korelasi sangat rendah, tidak signifikan

The results of the Pearson correlation test for the cash ratio (RK) and current ratio (RL) show a moderate correlation and are not significant because the sig value. > 0.05 with a positive correlation direction. The cash ratio (RK) describes the hospital's ability to pay off current debts using cash and

cash equivalents. The results of the study are in accordance with the research conducted (Astuti et al., 2020) by measuring the liquidity ratio (RL) which states that the performance of the liquidity ratio is moderately correlated with the level of financial independence of the hospital. The financial balance report shows of the H. Adam Malik Medan Hospital, The hospital has low debt and high levels of cash and current assets, so the cash ratio (RK) and current ratio (RL) show high values. In terms of the ability to pay off its current debts, the H. Adam Malik Medan Hospital shows good results because the debts owned can be paid off with cash and current assets.

However, in terms of hospital financial independence, the cash ratio (RK) and current ratio (RL) are not good enough, this is because there are many idle funds that are not diverted to provide additional income. The amount of cash owned is quite high and can be used for short - term investment activities with the hope of providing additional income for the hospital so that it can increase the hospital's financial independence.

The ratio of receivables collection period (PPP) describes the hospital's ability to collect receivables. The results of the Pearson correlation of the ratio of receivables collection period (PPP) show a moderate but insignificant correlation because the sig. value is > 0.05 with a negative correlation direction. The results of the measurement of the ratio of receivables collection period (PPP) show high results every year, the higher the value of the receivables collection period means that the hospital has difficulty in obtaining additional income from the receivables it has so that the hospital's financial independence is reduced.

Fixed asset turnover ratio (PAT) describes the level of efficiency of fixed asset usage for operational activities to generate income for the hospital. The results of the Pearson correlation of the fixed asset turnover ratio (PAT) displays very strong and meaningful relationships because the sig. < 0.05 value with a positive correlation direction, the results of the study are in accordance with the results of (Priangga, 2020) which states that fixed asset turnover (PAT) is correlated with the level of financial independence. The results of measuring the fixed asset turnover ratio (PAT) show quite good and significant results to provide additional income for the hospital. This means that fixed assets for operational activities are used effectively so as to increase hospital income which results in a maximum level of hospital financial independence.

The Return On Fixed Assets Ratio (ROFA) describes the use of fixed assets to generate profits which then affect the level of financial independence. The results of the Pearson correlation of the return on fixed assets ratio (ROFA) show a low and insignificant correlation because the sig. value is > 0.05 with a positive correlation direction, so it can be said that the fixed assets owned by the hospital have not been used properly so that there is no additional increase so that the level of financial independence of the hospital does not increase.

Return on Equity (ROE) ratio describes the use of capital to generate income for the hospital. The results of the Pearson correlation of the return on equity (ROE) ratio show a very moderate and insignificant correlation because the sig. > 0.05 value with a positive correlation direction. The results of the return on equity (ROE) ratio are in the bad category because the equity funds owned by the hospital are low so that they are not significant enough to provide additional income so that the level of financial independence of the hospital is less than optimal.

The inventory turnover ratio (PP) describes the hospital's ability to use existing inventory to generate profits. The results of the Pearson correlation of the inventory turnover ratio (PP) show a very low but insignificant correlation because the sig. > 0.05 with a negative correlation direction. The results of the inventory turnover ratio (PP) measurement show that H. Adam Malik Hospital Medan is not maximizing existing inventory to provide additional income, so there is no correlation between the inventory turnover ratio (PP) and the level of financial independence of the hospital. Based on the results of the financial performance test against the Cost Recovery Rate (CRR) shows a sig. < 0.05 value for the return on fixed assets ratio, Hence, the first hypothesis is accepted because there is a correlation between financial performance and the Cost Recovery Rate (CRR). Based on the results of the analysis, H. Adam Malik Hospital Medan has utilized its fixed assets well so as to increase its income and the level of financial independence of the hospital.

Service Performance Correlates with Level of Financial Independence

The second hypothesis test is the measurement of service performance with the level of financial independence using the Cost Recovery Rate (CRR) indicator. The measurement of service performance is based on the Ministry of Health of the Republic of Indonesia in 2005 to describe the performance of hospital services. The results of measuring service performance with the Cost Recovery Rate (CRR) can be seen in the following table:

Table 4
Hypothesis Test Results 2

Variabel	Koef. Pearson	Tanda	Sig.	Kesimpulan
BOR	0,352	(+)	0,561	Korelasi rendah, tidak signifikan
TOI	0,452	(-)	0,445	Korelasi sedang, tidak signifikan
AvLOS	0,961	(+)	0,025	Korelasi sangat kuat, signifikan
BTO	0,831	(+)	0,960	Korelasi sangat kuat, Tidak signifikan
NDR	0,203	(+)	0,743	Korelasi rendah, tidak signifikan
GDR	0,215	(+)	0,729	Korelasi rendah, tidak signifikan

Rate of Return on Performance (BTO) based on the expected Cost Recovery Rate (BTO) of the Individual Recovery Rate: Bed Turn Over (BTO) has a very strong and significant correlation with the level of financial independence of the hospital. A positive sign indicates a correlation between Bed Turn Over (BTO) and the level of financial independence in the same direction. In other words, if the Bed Turn Over (BTO) is higher, the level of financial independence is higher. The Indonesian Ministry of Health (2005) states that Bed Turnover (BTO) is the frequency of bed use in one period, or the number of times a bed is used in a unit of time. the number of patients discharged from hospital each year in relation to the number of beds available. Hospital revenues will increase as more patients use hospital beds. This is in accordance with research (Candrasari, et al., 2018).

Bed Occupancy Rate (BOR) describes the high or low use of hospital beds. The results of the Pearson correlation test show a low but insignificant correlation with a positive correlation direction, meaning that if the Bed Occupancy Rate (BOR) value increases, hospital income will increase and will have an impact on the Cost Recovery Rate (CRR) value. The results of the research test show that the performance of the Bed Occupancy Rate (BOR) service does not have a significant correlation with the Cost Recovery Rate (CRR) because the sig.> 0.05. This is in accordance with the results of (Astuti et al., 2020) which stated that the Bed Occupancy Rate (BOR) has a low but insignificant correlation. According to the Ministry of Health, the increasing Bed Occupancy Rate (BOR) value will increase hospital income so that the level of financial independence of the hospital will also improve. However, the results of the study stated otherwise, the Bed Occupancy Rate (BOR) value is inversely proportional. This is because most patients in government-owned hospitals use BPJS facilities where patient care costs are billed first to BPJS and then reimbursed, thus delaying income for the hospital. Due to referral system regulations that reduce the number of patients, the Bed Occupancy Rate (BOR) service performance ratio also decreases every year.

Turn Over Interval (TOI) describes the level of efficiency of bed use. The results of the Pearson correlation test show that Turn Over Interval (TOI) is moderately correlated but not significant because the sig.> 0.05 value is negative. The results of the study show that the performance of Turn Over Interval (TOI) services is correlated but not significant, this is in accordance with the results of the study by (Wijayanti & Sriyanto, 2015) which stated that Turn Over Interval (TOI) performance is weakly correlated to the level of financial independence of the hospital. The Turn Over Interval (TOI) service

performance ratio is ideal but not significant in providing income for the hospital.

Average Length of Stay (AVLOS) describes the quality of service provided by calculating the average length of time a patient is treated. The results of the Pearson correlation test show that the Average Length of Stay (AVLOS) is strongly and significantly correlated because the $\text{sig.} > 0.05$ value is positive, meaning that if the Average Length of Stay (AVLOS) increases, it will affect hospital income. According to the Ministry of Health, the higher the Average Length of Stay (AVLOS), the higher the hospital income will be, thus affecting the level of financial independence of the hospital.

The research results show that there is a strong and significant correlation between Average length of stay (AVLOS) service performance and the level of hospital financial independence. This is in line with the findings made by (Wijayanti & Sriyanto, 2015) which stated that there is a strong and significant correlation between the performance of AVLOS services and the level of hospital financial independence.

Average Length of Stay (AVLOS) is the average length of stay of a patient, according to the Indonesian Ministry of Health (2005). If used for certain diagnoses, it may require additional testing. Apart from providing an idea of the level of efficiency, it can also provide an idea of the quality of service. Based on the research results, it is clear that the Average Length of Stay (AVLOS) variable test has a positive and significant influence. This shows that the hospital has been able to provide good service to patients, and this will have a positive impact on the level of financial independence of the hospital because in this case the hospital uses its income to finance its operational expenses.

Net Date Rate (NDR) describes the mortality rate of patients with < 48 treatments while Gross Date Rate (GDR) describes the general mortality rate. The results of the Pearson correlation test show that the Net Date Rate (NDR) and Gross Date Rate (GDR) have a low and insignificant correlation because the $\text{sig.} > 0.05$ value is positive so that it does not affect the level of financial independence of the hospital. The results of the study are in accordance with the results of the research of (Wijayanti & Sriyanto, 2015); (Candrasari, 2018) and (Yonanda et al., 2023) which stated that the performance of the Net Date Rate (NDR) and Gross Date Rate (GDR) services has a low effect on the level of financial independence of the hospital. The ratio of the Net Date Rate (NDR) and Gross Date Rate (GDR) service performance shows less than ideal results due to the fairly high mortality rate each year with a peak in 2019 - 2020 due to the Covid - 19 outbreak. By looking at the results of service performance on the Cost Recovery Rate (CRR), it can be concluded that the second hypothesis can be accepted because there is a significant correlation between service performance and the level of financial independence as measured by CRR.

The results of the study showed that service performance correlated and was significant to the level of financial independence of the hospital, with a $\text{sig.} < 0.05$ for the Average Length of Stay (AVLOS) ratio, so it can be concluded that the second hypothesis is accepted because there is a correlation between service performance and the Cost Recovery Rate (CRR). Based on the results of the analysis, the H. Adam Malik Hospital in Medan has provided maximum service so that many patients choose the hospital for inpatient care, thereby increasing their income and the level of financial independence of the hospital. This is also because most patients in government- owned hospitals use BPJS facilities. The results of the study by (Wijayanti & Sriyanto, 2015) which states that the performance of Average Length of Stay (AVLOS) services has a strong and significant correlation with the financial independence of hospitals.

V. CONCLUSION

1. Correlation test results performance finance to level independence finance with use indicator Cost Recovery Rate (CRR) shows results correlation turnaround on asset very strong and significant fixed (PAT) to Cost Recovery Rate (CRR) with sign positive, meaning If turnaround on asset still increase so mark Cost Recovery Rate (CRR) will also increased. Based on the results of the analysis, there is a correlation between financial performance and the level of financial independence of the hospital.
2. The results of the service performance test on the level of financial independence using the Cost Recovery Rate (CRR) indicator show that the correlation between the Average Length of Stay



(AVLOS) ratio in hospitals is significant and strongly correlated with the Cost Recovery Rate (CRR) with a positive sign, meaning that if the Average Length of Stay (AVLOS) increases, it will affect the Cost Recovery Rate (CRR) value which will also increase. Based on the results of the analysis, there is a correlation between service performance and the level of financial independence of hospitals.

Suggestion

Further researchers are advised to extend the research period in order to predict long-term research results and increase the number of samples to obtain better results, but not only focus on one hospital, but can compare it with other hospitals and research objects in other government agencies. and also added other dependent and independent variables.

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