THE INFLUENCE OF FINANCIAL PERFORMANCE AND SERVICE PERFORMANCE ON THE LEVEL OF FINANCIAL INDEPENDENCE IN THE VERTICAL HOSPITAL UNDER MINISTRY OF HEALTH

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Abstract *: This study aims to test and analyze the effect of financial performance, Rentability Ratio, Liquidity Ratio and Activity and also service performance, Bed Occupancy Rate (BOR), Average Length Of Stay (AVLOS), Turn Over Interval (TOI), Bed Turn Over (BTO), Net Death Rate (NDR) dan Gross Death Rate (GDR) on financial of vertical hospitals under the Ministry of Health of The Republic of Indonesia which applies the public service agency financial management pattern for the period 2015-2018. This research uses quantitive research using secondary data on a population of 32 vertical hospitals under The Ministry of Health of The Republic of Indonesia which have the BLU status. Sample was determined by purposive sampling method, and get 10 hospitals with total observation are 40 observations. This research uses the documentation method through reports from The Directorate General of Treasury of BLU Financial Management, Ministry of Finance of the Republic of Indonesia, in the form of Government Performance Accountability Reports (LAKIP). This research uses descriptive statistical data analysis using panel data regression analysis.*
The result are financial performance and service performance simultaneously had a significant effect on the financial independence of the vertical BLU Hospitals. Partially only the Liquidity Ratio, Activity Ratio, AVLOS, BTO which have a positif and significant effect on hospital financial independence, while the Profitability Ratio, BOR, TOI, NDR, GDR variables have no significant effect on the level of hospital financial independence.

Keywords :*Profitability Ratios, Liquidity Ratios, Activity Ratios, BOR, AVLOS, TOI, BTO, NDR, GDR, Financial Independence*

I. Introduction

Public sector organizations have the main goal not to make a profit (non-profit oriented). Government-owned hospital is a public sector organization that is used as a government work unit to serve the needs of the community in the health sector. The role of government hospitals is very important, because of this function. However, it cannot be denied that there are many problems that arise along with the demands of the people who want the government to be able to provide excellent service (Candrasari 2018: 94).

The increasing number of ratings on services that are less good at Government hospitals when compared to private hospitals. For example, the length of time handling patient queues, the lack of facilities and infrastructure for patients and unfriendly officers also worsens the value of government-owned hospitals in the eyes of the community, which of course results in a decrease in

the level of community satisfaction (Tama, 2018: 140). Health costs that tend to increase also cause a separate phenomenon for government hospitals because the segment of government hospital health services is for the lower middle class (Nadilla et al, 2016: 89).

Government hospitals are more accurately classified as non-business organizations, not profit-oriented. However, demands from the environment such as demands to provide quality health services, affordable health service costs, professional experts and equipment with sophisticated technology are both challenges and problems that are difficult to face for Government Hospitals (Tinarbuka, 2011). In addition, other problems that arise are the problem of limited budget available for hospital operations so that they are unable to develop service quality, and also bureaucratic flows that are too long in the process of disbursing funds or financial management rules that hinder smooth service, and difficulty to measure performance. , while hospitals need the support of human resources, technology, and huge capital (Meidyawati, 2011) in (Priastuti et al, 2017: 741). So the researchers conclude that the many people's desire to get quality services from the government-owned health sector is inevitable.

Efforts to improve the performance of government hospitals are being carried out to maximize services to the community through the implementation of the Public Service Agency Financial Management Pattern (PPK-BLU). The implementation of PPK-BLU at government hospitals needs to be done properly according to the existing BLU implementation regulations, because PPK-BLU is different from the previous financial management system. Problems can occur if there is a hospital with BLU status but its management still resembles the old financial management system. This can lead to not achieving the goal of establishing BLU, because the old financial management system will certainly provide different performance results from PPK-BLU (Priastuti et al, 2017: 741).

Government Regulation No. 23 of 2005 concerning Financial Management of Public Service Bodies in article 1 states that what is meant by Public Service Bodies, hereinafter referred to as BLUs, are agencies within the Government which are formed to provide services to the public in the form of providing goods and / or services that are sold without prioritizing seeking. profit and in carrying out its activities based on the principles of efficiency and productivity. Wijayanti&Sriyanto (2015: 30) say that service performance and financial performance are tested for their effect on overall hospital performance, which shows the level of hospital efficiency and effectiveness as measured by the Cost Recovery Rate (CRR) and the Level of Independence (TK) of Public Hospital.

Governmental Accounting Standard Statement No. 13 concerning the Presentation of Public Service Agency Financial Statements states that one of the objectives of Public Service Agency Financial Statements is to provide useful information to evaluate the ability of BLU independent funds to fund their activities. This study will look at the effect of financial performance, service performance on the level of independence in financial terms to finance the operational activities of the BLU hospital.

II. Theoretical Framework

2.1. Previous Research

As stated in previous research, which discusses the Public Service Agency (PPKBLU) Financial Management Pattern, there are differences in the results of research between one and another. Suwarsi (2018: 192) in his research said that the research objective was to analyze the flexibility of financial management of Puskesmas as a full BLUD. The results of the research at Martapura and GambutPuskesmas do not reflect what they should be. District Government. Banjar has not fully supported using more strategic instruments in policy making, so that in 2015 after the

establishment of the BLUD status, it was not immediately possible to proceed according to the provisions and concepts of the BLUD itself. First, the Financial Management Pattern (PPK-BLUD) does not reflect the flexibility of financial management according to the BLUD concept.

Tama (2018: 23) results of his research that service performance is measured by six indicators, namely Bed Occupancy Rate (BOR), Bed Turn Over (BTO), Length Of Stay (LOS), Turn Over Interval (TOI), Net Death Rate (NDR) and Gross Death Rate (GDR) do not correlate with the level of independence. Financial performance as measured by five indicators, namely liquidity ratios, activity ratios, solvency ratios, profitability ratios and degree of decentralization do not correlate with the level of independence. Priastuti et al (2017: 747) state that the results of financial ratio analysis show that overall Ambarawa Hospital has good financial health based on the observation period from 2012 to 2014. As for the level of independence of Ambarawa Hospital BLUD in 2012, it shows that the operational income of BLUD Ambarawa Hospital is capable of finance operational costs and investment costs.

Candrasari et al (2018) in their research which analyzed the financial performance and hospital services of dr. AbdoerRahem has implemented the Regional Public Service Agency (BLUD) since 2009. Financial performance is measured by financial ratios which include liquidity ratios, solvency ratios and profitability ratios. Meanwhile, service performance is measured by six indicators, namely: Bed Occupancy Rate (BOR), Turn Over Interval (TOI), Bed Turn Over (BTO), Average Length of Stay (ALOS), Gross Date Rate (GDR), and Net Date. Rate (NDR). The research hypothesis was tested using Pearson correlation. The results showed that the financial performance as measured by the solvency ratio was statistically proven to have a strong correlation with the Cost Recovery Rate (CRR) and the level of independence. Service performance as measured by Bed Turn Over (BTO) has a strong correlation with the level of independence.

2.2. Theoretical basis

2.2.1. Agency Theory

According to a study conducted by the Organization for Economic Cooperation and Development (OECD) which is contained in the report Distributed Public Governance: Agencies, Authorities, and Other Government Bodies (2002), Agency is a service service in a ministry that is differentiated administratively and management. finance, while the accountability to the main Ministry remains valid. The agency is results-oriented and a combination of revenue and costs is monitored based on predetermined performance indicators and budgets are determined based on performance as well as costs (Suwarsi, 2018: 167).

The agency itself actually involves the transfer of activities carried out by the government to the agent and can be referred to as internal structural defolution (Christensen &Laegreid, 2004). There is a great deal of contemporary literature that describes this agency. Shick (2002) calls agency in the area of public administration the "boutique" of government, while Pollit el al (2001) calls it "administrative fashion accessories". Talbot el al (2000) divides agency from three points of view. First, from a political point of view, pengegenan is a method to revitalize the legitimacy of public institutions, especially in terms of public services. A more flexible, responsive and costumer-friendly public service is a powerful mantra to maintain popular support for state-funded services, agency is also seen as reducing the influence of political control over all public activities. Including the form of appointment of officials to agents who perform public services (Suwarsi, 2018: 167).

Second, from a policy point of view, agency is seen as a way of clearly rationalizing the multiple goals and delivery of policies using more strategic instruments in policy making. By clearly creating agencies assigned to each policy / service provision area, the system of allocation efficiency can be improved. And the last (third) from the administrative or managerial side. Agensification is seen as an important means of improving internal technical efficiency. The indiscipline and complexity of the bureaucracy can be revitalized and exploited with units that are easily organized, focused and performance-oriented. Managers are free to do organizational arrangements,

employees can be empowered with a customer-oriented culture which is formed in an autonomous organizational unit with a clear work area and freedom. Management of organizational units with agencies must be transparent and responsible for all activities and be able to overcome the mix of responsibilities and accountabilities that cannot be avoided in a complex bureaucratic system (Suwarsi, 2018: 168).

The application of agency theory can be realized in a work contract that will regulate the proportion of rights and obligations of each party while still taking into account the overall benefits. The work contract is a set of rules governing the profit sharing mechanism, both in the form of profits, returns and risks that are approved by the principal and agent. The work contract will be optimal if the contract can be fairness, that is, it is able to balance between the principal and the agent which mathematically shows optimal implementation of obligations by the agent and the provision of satisfactory incentives / special rewards from the principal to the agent. The essence of agency theory or agency theory is the formulation of appropriate contracts to align the interests of principals and agents in the event of a conflict of interest (Sabeni, 2005) in (Suwarsi, 2018: 168).

Agency theory is commonly used in research on profit-seeking organizations, whereas in this study it is used in non-profit organizations, namely government-owned BLU hospitals through the Public Service Agency Financial Management Pattern (PPK BLU) mechanism. Researchers believe that an understanding of Agency Theory must be known as the basis for preventing conflicts of interest, because as we all know that Agency Theory is a separator between the policy function (regulator) and the service function in the organizational structure of government.

2.2.2. *Signalling Theory*

Some definitions of Signal Theory according to experts, namely: (1) T. C. Melewar (2008: 100) states signal theory shows that companies will provide signals through action and communication. The company is adopting these signals to reveal hidden attributes for interested parties. (2) Eugena F. Brigham and Joel F. Houston (2009: 444) state that signal theory is a theory which says that investors consider dividend changes as a signal of management earnings estimates. (3) S. Scott Besley and Eugene F. Brigham (2008: 517), a signal is an action taken by company management that provides guidance to investors about how management views the company's prospects. (4) According to Jama'an (2008) the signal theory states how a company should provide signals to users of financial statements. This signal is in the form of information about what management has done to realize the owner's wishes.

From the above understanding it can be concluded that the signal theory (signaling theory) discusses how the signals (information) of management success and failure should be conveyed to the owner. These signals (information) can be provided through the company's financial statements. Signal theory is commonly used in research on profit-seeking organizations, whereas in this study it is used in non-profit organizations, namely government-owned BLU hospitals through the Public Service Agency Financial Management Pattern (PPK BLU) mechanism. Researchers conclude that it is very important to learn and understand signal theory. Because basically signal theory states how an entity should provide signals to users of financial statements. The signal given is in the form of information about what the work unit entity has done in the form of the entity's performance to be used as information to the government in making further policies.

2.2.3. *Financial Independence Theory*

David Osborne (1993), tries to write a recipe to answer a problem like Indonesia. This recipe is often referred to as enterprising government. According to Osborne, the recipe is needed so that the Government can improve services and productivity through conditions of limited funds. Osborne tried to formulate several principles of the Government which have entrepreneurial characteristics, namely: (1) catalytic; (2) community-owned; (3) competitive (competitive); (4) mission-driven; (5) result-oriented; (6) customer-driven; (7) decentralized (decentralized); (8) driven by the market (market-driven) (Siringoringo, 2017: 2).

In Indonesia, Osborne's entrepreneurial theory of government was adopted in the reform of state finances by granting financial governance flexibility to the Public Service Agency (BLU). This flexibility is intended so that provider institutions can provide quality services to the community despite the limited funds allocated by the Government. The provision of financial flexibility to BLU is stipulated in Law Number 1 of 2004 concerning State Treasury and further elaborated in Government Regulation Number 23 of 2005 concerning Public Service Agency Financial Management Patterns (Siringoringo, 2017: 2). Financial independence (fiscal autonomy) shows the ability of the work unit to self-finance government activities, development and services to people who have paid service fees as a source of income needed by the work unit (Tama, 2018: 144).

The development of the BLU scheme should also prioritize how the principles of good governance can be implemented. The development of governance is based on the BLU governance system as outlined in the relevant regulations, such as Law No. 17 of 2003 concerning State Finance, Law No. 1 of 2004 concerning State Treasury and Government Regulation No. 23 of 2005 concerning BLU Financial Management. This financial management pattern is then combined with the private sector governance principles that have been widely practiced so that the entrepreneurial principles of the private sector can actually be adopted by the public sector (Siringoringo, 2017: 3).

When the principles of entrepreneurship have been implemented in the public sector, the BLU will be able to provide premium and standard quality services that can compete with the private sector both at home and abroad. The provision of such quality must still pay attention to the affordability of tariffs for all people or groups of people. The application of entrepreneurial principles is also expected to increase independence so that it can overcome the problem of limited Government funding (Siringoringo, 2017: 3). Researchers concluded that the theory of financial independence is closely related to hospitals that have status as BLU. This is because with the flexibility in terms of resource management, the management of goods / services procurement and financial management owned by the BLU can run effectively and efficiently.

2.2.4. *Public Service Agency Financial Management Patterns*

Government Regulation Number 23 of 2005 concerning Public Service Agency Financial Management states that Public Service Bodies, which are then called BLUs, are agencies within the Government which are formed to provide services to the public in the form of providing goods and / or services that are sold without prioritizing seeking profit and in carrying out its activities are based on the principles of efficiency and productivity. And according to Government Regulation Number 74 of 2012 concerning Amendments to Government Regulation Number 23 of 2005, it says that BLU can charge fees to the public in return for goods and / or services provided. Furthermore, according to Regulation of the Minister of Finance Number 92 / PMK.05 / 2011 concerning Business Plans and Budgets as well as Budget Implementation for Public Service Bodies Article 2 paragraph 7 states that the BLU budget revenue comes from the APBN.

The term Public Service Agency (BLU) or Regional Public Service Agency (BLUD) became known in 2004 as contained in Article 1 of Law No.1 / 2004 concerning State Treasury and Government Regulation (PP) No 23 of 2005 and the revision of the Hospital Law No. . 44 of 2009 which mandates that the hospital must become a public service agency (BLU). Therefore, the government provides some flexibility for agencies that implement the Public Service Agency Financial Management Pattern (Nadilla et al, 2016: 90).

Five special characteristics that slightly differentiate Public Service Bodies from other government organizations or agencies, namely: 1) BLU is a government agency that provides services for the provision of goods and services. This is the main character of the Public Service Agency. 2) BLU must carry out sound business practices without implementing profit-seeking. 3) BLU is run with the principles of efficiency and productivity. 4) There is flexibility and autonomy in carrying out BLU operations. 5) BLU is exempted from the provisions of state finances in general (Julia, 2016: 6). In this connection, the Public Service Agency Financial Management Pattern

(hereinafter referred to as PPK BLU) is the development of the concept of a government work unit as a public enterprise, which aims to improve services to the public. Currently, various types of government work units have implemented PPK BLU (Tama, 2018: 12).

With a more autonomous form, BLU has the right to manage and utilize its wealth. An example is the flexibility of BLU hospitals in income and expenditure management, debt management, cash management and goods / services management (Tama, 18:12). One of the work units that have implemented PPK BLU is a vertical hospital under the Ministry of Health. The implementation of PPK BLU provides opportunities for hospitals to be able to provide better services to the public in the health sector by implementing effective and efficient economic principles but not forgetting that this hospital has social objectives in fulfilling the fulfillment of public health services.

2.3. Relationship Between Variables

2.3.1. Relationship between Financial Performance and the Level of Financial Independence

Measurement of the level of service quality is very important, especially to improve service quality and improve financial performance. One method that can be used in measuring performance is to use ratio analysis, both ratios that measure service performance and financial performance. Based on the theoretical review, the review of previous research, the relationship with the background, the problem formulation and the research objectives, then the first hypothesis in this study is:

H1 = Financial performance has a positive effect on the Level of Financial Independence in a vertical hospital under the Ministry of Health of the Republic of Indonesia which has the status of a BLU implementing PPK BLU.

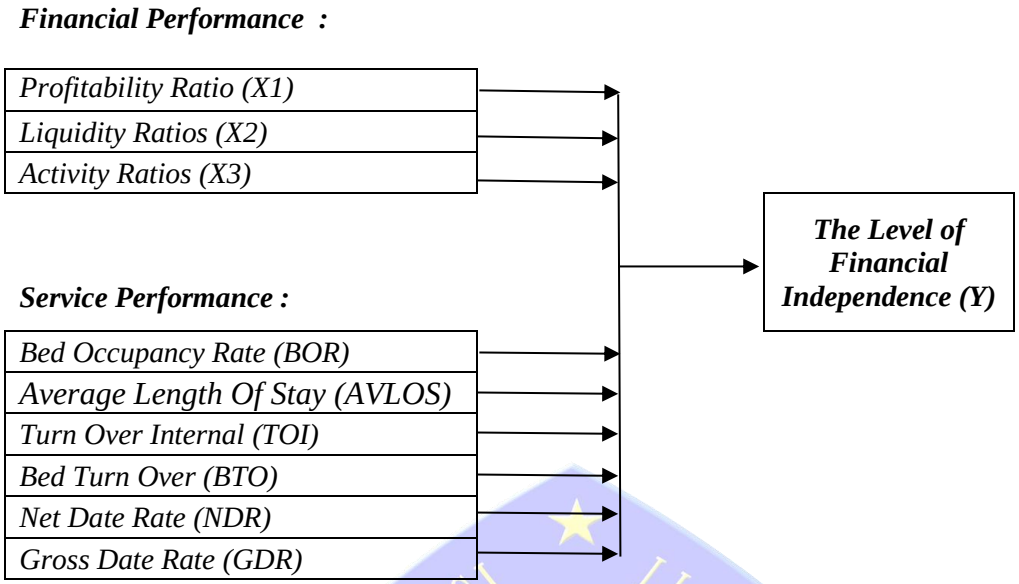
2.3.2. Relationship between Service Performance and Level of Financial Independence

Lestari, et al (2009) emphasized that the quality of service is directly proportional to the financial performance of the hospital and the level of satisfaction of inpatients and emergency departments, and that is no less important in achieving service and financial performance must be balanced with the level of effectiveness and efficiency of home operations. sick. Madjid (2009) explains that one of the measures for the level of effectiveness and efficiency of a hospital is the Cost Recovery Rate (CRR) and the Level of Kemadirian (TK) (Wijiyanti&Sriyanto, 2015: 30).

Hospital service indicators are useful for knowing the level of utilization of the quality and efficiency of hospital services. Several indicators of hospital services according to the Ministry of Health of the Republic of Indonesia Directorate General of Medical Services in 2005 are still in use today and are based on the Decree of the Minister of Health of the Republic of Indonesia Number 1164 / MENKES / SK / X / 2007 concerning Guidelines for Preparation of Business Plans and Budget for Agency Hospitals General Services. Based on the theoretical review, the review of previous research, the relationship with the background, the formulation of the problem and the research objectives, then the second hypothesis in this study is :

H2 = Service performance has a positive effect on the Level of Financial Independence in a vertical hospital under the Ministry of Health of the Republic of Indonesia which has the status of a BLU implementing PPK BLU.

2.4. Research Conceptual Framework



III. Research methodology

3.1. Research Strategy

This research is a quantitative research. Quantitative research is a method defined as a research method based on the philosophy of positivism, which is used to examine a specific population or sample. This research method uses sampling techniques on quantitative or statistical data analysis research instruments with the aim of testing the hypothesis that has been applied, Sugiyono (2018: 15).

3.2. Population and Sample

Population according to Sugiyono (2018: 81) is a generalization area consisting of objects / subjects that have certain qualities and characteristics that are determined by researchers to study and then draw conclusions. The population in this study were all vertical hospitals under the Ministry of Health of the Republic of Indonesia which have the status of Public Service Bodies, which are registered with the Directorate General of Treasury for BLU Financial Management, Ministry of Finance of the Republic of Indonesia, totaling 32 hospitals during the period 2015 to 2018.

The sample is part of the number and characteristics of the population, Sugiyono (2018: 81). Researchers used a purposive sampling technique where the definition of purposive sampling according to Sugiyono (2018: 138) is a sampling technique with certain considerations. Purposive sampling is a type of non-probability sampling, which is a sampling technique not randomly selected.

The reason for selecting the sample using purposive sampling is because not all samples have the criteria that the authors have specified. The selected sample is determined based on certain criteria determined by the author in order to obtain a representative sample. The sample selection provisions in this study are: 1. The research year starts from 2015 to 2018, 2. There is the required reporting data, namely the Accountability and Performance Report of Government Agencies (LAKIP) and the Annual Report for the period 2015 to 2018. 3 The quality indicators used are indicators that already exist in LAKIP, so the researchers chose 10 vertical hospitals under the Ministry of Health of the Republic of Indonesia which have the status of Public Service Bodies as samples in this study. This research has a span of 4 years, namely 2015 to 2018.

3.3. Method of collecting data

The data collection technique is a strategic step used by researchers who aim to obtain data in research. According to Sugiyono (2018: 224) that data collection is obtained from observation, interviews, documentation and triangulation. The data collection techniques used in this study were interviews and documentation. Data collection techniques in this study are to use:

1. *Documentation Method*

Sugiyono (2018: 240) documentation is a record of past events in the form of pictures, photos, sketches and others. Documentation is a complement to the users of the observation and interview methods. Documentation is used to collect data and then it is reviewed. In this study, the documentation method used was by collecting notes or reports obtained from the Directorate General of Treasury for BLU Financial Management, Ministry of Finance of the Republic of Indonesia, in the form of Government Performance Accountability Reports (LAKIP) and Annual Reports from each Hospital. The data period used is from 2015 to 2018.

3.4. Variable Definitions

This study consists of two variables, namely the independent variable (independent variable) and the dependent variable (dependent variable). The following is an explanation of each of these variables.

1. *Independent Variable*

The independent variable is a variable that is often referred to as the stimulus, predictor, and antecedent variable. In Indonesian it is often referred to as an independent variable. Independent variables are variables that affect or cause changes or the emergence of the dependent variable (dependent) (Sugiyono, 2018: 39). In this study the independent variables are as follows:

a. *Financial Performance*

*Measurement of the financial aspects in this study as stated in Article 4 (3) of the Regulation of the Director General of Treasury Number Per34 / PB / 2014 concerning Guidelines for Performance Assessment of Public Service Bodies in the Health Service Sector, is carried out using 9 financial ratios, namely: 1. Ratio Cash, which is defined as a ratio to measure the ability of cash to guarantee short-term liabilities. 2. Current Ratio, is a ratio used to measure the ability to pay short-term liabilities using current assets owned. 3. Receivables Collection Period, is the ratio used to measure the company's ability to collect receivables in a certain period of time. 4. Fixed Asset Turnover, shows the level of efficiency in the use of all company assets in generating revenue in a certain period. 5. Return on Fixed Assets, is the ratio used to assess the use of fixed assets in operating activities to generate profits. 6. Return on Equity, is a ratio used to measure the level of ability to benefit from existing capital (equity). 7. Inventory Turnover, is the ratio used to assess the use of inventory held in obtaining income. 8. Ratio of PNBP Income to Operational Costs, is a ratio used to measure the level of use of non-tax revenue compared to costs incurred for operational activities. 9. Patient Cost Subsidy Ratio, is the ratio used to assess the level of income obtained from subsidies received for patients served,*Winarso (2018: 291).

b. *Service Performance*

Performance indicators of services in hospitals according to the Ministry of Health of the Republic of Indonesia Directorate General of Medical Services in 2005 which are still in use today and based on the Decree of the Minister of Health of the Republic of Indonesia Number 1164 / MENKES / SK / X / 2007 concerning Guidelines for Preparation of Business Plans and Budget for Agency Hospitals General Services. Measurement of the level of service quality is very important, especially to improve service quality and improve financial performance (Tama, 2018: 17). *The performance of hospital services, in this case a government hospital, is a work performance or the result of work implementation at a government hospital.*

2. *Dependent Variable*

Sugiyono (2018: 39) *the dependent variable is often referred to as the output variable, criteria, consequences. In Indonesian it is often referred to as the dependent variable. The dependent variable is the variable that is affected or that is the result, because of the independent variable. In this study, the dependent variable is the level of financial independence (Y). According to Government Accounting Standard Statement No. 13 concerning the Presentation of Public Service Agency Financial Statements states that one of the objectives of Public Service Agency Financial Statements is to provide useful information to evaluate the ability of BLU independent funds to fund their activities.*

3.5. Operationalization of Variables

Variable operationalization describes the variables under study, concepts, indicators, unit of measure, and measurement scale that will be understood in the operationalization of research variables. In accordance with the selected title, in this study there are three variables:

1. *Financial Peformance*

   Article 4 (3) Regulation of the Director General of Treasury Number Per34 / PB / 2014 concerning Guidelines for Performance Assessment of Public Service Bodies in the Health Service Sector, carried out with 9 financial ratios, namely: Cash Ratio, Current Ratio, Collection Period, Fixed Asset Turnover, Return on Fixed Asset, Return on Equity, Inventory Turnover, PNBP Revenue Ratio to Operational Costs , Patient Cost Subsidy Ratio. Based on the explanation above, the financial performance variables in this study consist of:

   a. *Profitability Ratios (X1)*

      In this case, the researcher uses the Return On Assets (ROA) formula, which is the ratio used to calculate the hospital's asset capacity to generate a surplus. Rentability ratio is formulated as follows:

$$\text{Profitability Ratios} = \frac{\text{Surplus}}{\text{Total Assets}}$$

   b. *Liquidity Ratios (X2)*

      In this study using the Current Ratio.

      Current ratio is a ratio that shows the ability of the hospital to pay off its short-term liabilities with current hospital assets or current assets as measured by current assets divided by current liabilities, the liquidity ratio is formulated as follows:

$$\text{Liquidity Ratios} = \frac{\text{Current Assets}}{\text{Current Liabilities}}$$

   c. *Activity Ratios (X3)*

      This research uses Fixed Asset Turnover, which is a financial ratio that measures productivity and asset efficiency in generating income. According to the Decree of the Minister of Health Number 1164 / MENKES SK / X / 2007 concerning Guidelines for Preparation of Business Plans and Hospitals for Public Service Bodies, the formula is:

$$\text{Fixed Asset Turn Over} = \frac{\text{Gross Income}}{\text{Fixed Assets}}$$

2. *Service Performance*

   Performance indicators of services in hospitals according to the Ministry of Health of the Republic of Indonesia Directorate General of Medical Services in 2005 which are still in use today and based on the Decree of the Minister of Health of the Republic of Indonesia Number

1164 / MENKES / SK / X / 2007 concerning Guidelines for Preparation of Business Plans and Budget for Agency Hospitals Public Services, in this study consisted of:

a. *Bed Occupancy Rate (BOR) (X4)*
   BOR is the percentage of bed usage in a certain time unit. According to the Decree of the Minister of Health Number 1164 / MENKES SK / X / 2007 concerning Guidelines for Preparation of Business Plans and Hospitals for Public Service Bodies, the formula is :

$$BOR = \frac{\text{Number of days of treatment in hospital / year}}{\text{Number of days (365) X Number of beds}} \times 100\%$$

b. *Average Length Of Stay (AVLOS) (X5)*
   AVLOS is the average length of stay for a patient. According to the Decree of the Minister of Health Number 1164 / MENKES SK / X / 2007 concerning Guidelines for Preparation of Business Plans and Hospitals for Public Service Bodies, the formula is:

$$AVLOS = \frac{\text{Number of patient care days out / year}}{\text{Number of discharged patients}}$$

c. *Turn Over Internal (TOI) (X6)*
   TOI is the average number of days the bed is unoccupied from being filled to when it is next filled. According to the Decree of the Minister of Health Number 1164 / MENKES SK / X / 2007 concerning Guidelines for Preparation of Business Plans and Hospitals for Public Service Bodies, the formulation is :

$$TOI = \frac{\text{(365 X Number of beds) - Real treatment days / year}}{\text{Number of discharged patients}}$$

d. *Bed Turn Over (BTO) (X7)*
   BTO is the frequency of using a bed in one period, the number of times the bed is used in a certain time unit. Ideally, in one year, one bed is used on average 40-50 times. According to the Decree of the Minister of Health Number 1164 / MENKES SK / X / 2007 concerning Guidelines for Preparation of Business Plans and Hospitals for Public Service Bodies, the formula is :

$$BTO = \frac{\text{Number of hospitalized patients discharged (life + death) / year}}{\text{Number of beds}}$$

e. *Net Date Rate (NDR) (X8)*
   NDR is the mortality rate 48 hours after being treated for every 1,000 patients discharged. The NDR value that is considered tolerable is less than 25 per 1,000 (Ministry of Health 2011). The formula is :

$$NDR = \frac{\text{Number of patient deaths} \geq \text{48 hours}}{\text{Number of discharged patients (alive + dead)}} \times 1.000‰$$

f. *Gross Date Rate (GDR) (X9)*
   GDR is the general mortality rate for every 1,000 patients who come out. The GDR value should not be more than 45 per 1000 patients discharged (Ministry of Health 2011). The formula is :

$$GDR = \frac{\text{The total number of patients died}}{\text{Number of discharged patients (alive + dead)}} \quad x\ 1.000‰$$

3. *Level of Financial Independence (Y)*

Governmental Accounting Standard Statement No. 13 concerning the Presentation of Public Service Agency Financial Statements states that one of the objectives of Public Service Agency Financial Statements is to provide useful information to evaluate the ability of BLU independent funds to fund their activities. Siringoringo (2017) states that the development of the BLU scheme should also prioritize how the principles of good governance can be implemented. The development of governance is based on the BLU governance system as outlined in the relevant regulations, such as Law No. 17 of 2003 concerning State Finance, Law No. 1 of 2004 concerning State Treasury and Government Regulation No. 23 of 2005 concerning BLU Financial Management.

The level of financial independence (TKK) is a ratio that shows how well a hospital can pay for all expenditure from its functional income, both operational and investment expenditures. The formula is :

$$TKK/POBO = \frac{\text{Operating Income}}{\text{Operational Costs + Investment Spending}}$$

IV. Results and Discussion

4.1. Descriptive statistics

Descriptive statistical analysis is intended to provide a general description or explanation of data from a variable studied which includes independent variables, namely financial performance (ROA, CR and FAT) and service performance (BOR, AVLOS, TOI, BTO, NDR, GDR). While the dependent variable includes the level of independence (POBO). The results of descriptive statistics from this study are shown in the following table :

Tabel 1. Descriptive statistics

	Mean	*Median*	*Maximum*	*Minimum*	*Std. Deviasi*
POBO	77.19	74.13	109.21	33.32	28.01
ROA	2.64	2.51	11.06	-19.33	5.82
CR	72.40	64.71	135.71	37.57	25.52
FAT	50.55	53.17	96.45	20.15	17.07
BOR	63.15	65.40	92.02	35.00	12.48
AVLOS	5.17	5.09	7.00	3.00	1.084
TOI	4.00	4.00	7.89	1.00	1.72
BTO	41.02	38.49	74.00	23.67	9.93
NDR	20.54	21.59	27.00	14.82	3.45
GDR	37.46	37.77	43.67	24.60	3.99

Source: Data processed with Eviews10

Based on the results of descriptive statistics in table 1, it shows the hospital's ability to finance its operational costs with an operating income of 77.19. POBO (Operational Income, Operational Cost) is the ratio of the Level of Financial Independence (TKK) which shows how well the hospital is able to finance all expenditures from its functional income, both operational and investment expenditures. In addition, financial performance as measured by financial ratios shows an average result of 2.64 for the ROA profitability ratio which indicates the hospital's ability to generate a surplus of its operating results from total assets, 72.40 for the CR liquidity ratio which indicates the ability of the hospital. in paying off short-term liabilities with hospital assets that are currently liquid or current assets and 50.55 for the FAT activity ratio which shows the hospital's

ability to measure its productivity based on its income and fixed assets. Service performance as measured by 6 indicators shows an average of 63.15 for BOR which indicates that the average percentage of hospital bed use is 5.17 for AVLOS which indicates that the average length of stay of inpatients at the hospital, 4 , 00 for TOI which indicates that the average day the bed is not occupied from the day after it is filled to the next day it is filled at the hospital, 41.02 for BTO which indicates the average frequency of using the hospital bed, 20.54 for NDR which indicates the mean mortality rate for patients 48 hours after admission and 37.46 for GDR which indicates the mean general mortality rate for hospital patients.

Tabel 2 Panel Data Regression Results

Dependent Variable: POBO
Method: Panel Least Squares
Date: 09/13/20 Time: 00:53
Sample: 2015 2018
Periods included: 4
Cross-sections included: 10
Total panel (balanced) observations: 40

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	-126.0243	40.25258	-3.130839	0.0051
ROA	-0.839602	0.468008	-1.793991	0.0872
CR	0.677043	0.242436	2.792673	0.0109
FAT	-0.945708	0.227673	-4.153807	0.0004
BOR	0.333086	0.343862	0.968661	0.3437
AVLOS	0.923175	0.649484	2.180301	0.0408
TOI	0.739556	0.373392	1.216752	0.2372
BTO	0.915684	0.431494	2.122121	0.0459
NDR	-0.231545	0.898684	-0.257649	0.7992
GDR	0.915172	0.928549	2.062542	0.0517

Effects Specification

Cross-section fixed (dummy variables)

R-squared	0.939603	Mean dependent var	77.189
Adjusted R-squared	0.887835	S.D. dependent var	28.00542
S.E. of regression	9.379326	Akaike info criterion	7.620536
Sum squared resid	1847.407	Schwarz criterion	8.422754
Log likelihood	-133.4107	Hannan-Quinn criter.	7.910592
F-statistic	18.15004	Durbin-Watson stat	2.258341
Prob(F-statistic)	0.000000		

Source: Researcher processed data with Eviews10

a. Partial Test Results (t test)

Based on the results of the significance test, it can be explained as follows:

H0 = Has no positive effect

H1 = Has a positive effect

The hypothesis to be tested is the null hypothesis (H0). In principle, inferential statistics only test whether H0 is accepted or to what extent the research results can be generalized. Rejecting H0 means accepting H1 based on a significance level of 5% (0.05).

1. *The significance value for CR is 0.0109 which is smaller than α = 0.05 or 0.0109 <0.05, so H0 cannot be accepted (rejected), so it is concluded that CR has a positive effect on POBO.*
2. *The significance value for FAT is 0.0004 which is smaller than α = 0.05 or 0.0004 <0.05, so H0 cannot be accepted (rejected), so it is concluded that FAT has a negative effect on POBO.*
3. *The significance value for BOR is 0.3437 greater than α = 0.05 or 0.3437> 0.05, so H0 is accepted, so it is concluded that BOR has no effect on POBO.*
4. *The significance value for AVLOS is 0.0408 which is smaller than α = 0.05 or 0.0408 <0.05, so H0 cannot be accepted (rejected), so it is concluded that AVLOS has a positive effect on POBO.*
5. *The significance value for TOI is 0.2372 greater than α = 0.05 or 0.2372> 0.05, so H0 is accepted, so it is concluded that TOI has no effect on POBO.*
6. *The significance value for BTO is 0.0459 which is smaller than α = 0.05 or 0.0459 <0.05, so H0 cannot be accepted (rejected), so it is concluded that BTO has a positive effect on POBO.*
7. *The significance value for NDR is 0.7992 which is greater than α = 0.05 or 0.7992> 0.05, so H0 is accepted, so it is concluded that NDR has no effect on POBO.*
8. *The significance value for GDR is 0.0517, which is greater than α = 0.05 or 0.0517> 0.05, so H0 is accepted, so it is concluded that GDR has no effect on POBO.*

b. Simultaneous Testing Results / Anova Test (Test F)

Based on the results of the regression equation generated from the Fixed Effect Model, the p-value prob (F-statistic) is 0.000000 or 0.000000 <0.05, so H0 cannot be accepted (rejected), and H1 is accepted. This means that Return On Asset (X1), Current Ratio (X2), Fixed Asset Turnover (X3), Bed Occupancy Rate (X4), Average Length Of Stay (X5), Turn Over Interval (X6), Bed Turn Over (X7), Net Death Rate (X8) and Gross Death Rate (X9) simultaneously have an effect on Operating Income, Operating Costs / Level of Financial Independence (Y).

c. Determinant Coefficient TestR^2 (R square)

Based on the results of the regression equation generated from the Fixed Effect Model, the value of R Square is 0.939603. This shows that the variables Return On Asset (X1), Current Ratio (X2), Fixed Asset Turnover (X3), Bed Occupancy Rate (X4), Average Length Of Stay (X5), Turn Over Interval (X6), Bed Turn Over (X7), Net Death Rate (X8) and Gross Death Rate (X9) simultaneously have a significant effect on Operating Income Operating Costs / Level of Financial Independence (Y) amounting to 93.96%, while the remaining 6.04% is influenced by other factors.

Based on the results of the regression equation generated from the Fixed Effect Model, the p-value prob (F-statistic) is 0.000000 or 0.000000 <0.05, so H0 cannot be accepted (rejected), and H1 is accepted. This means that Return On Asset (X1), Current Ratio (X2), Fixed Asset Turnover (X3), Bed Occupancy Rate (X4), Average Length Of Stay (X5), Turn Over Interval (X6), Bed Turn Over (X7), Net Death Rate (X8) and Gross Death Rate (X9) simultaneously have an effect on Operating Income, Operating Costs / Level of Financial Independence (Y).

4.2. Discussion

Table 3 Financial Performance Testing Results

Variable	*Correlation coefficient*	*Sign*	*Prob.*	*Conclusion*
ROA	0,84	(-)	0,09	*The correlation is very strong, inversely proportional, has no effect*
CR	0,68	(+)	0,01	*Strong correlation, directly proportional, has a positive effect*
FAT	0,95	(-)	0,00	*The correlation is very strong, inversely, has a negative effect.*

Source: Data processed with Eviews10

The discussion of financial performance variables based on the results of the t test in this study is as follows:

1. The Effect of ROA Profitability Ratio on the Level of Independence of POBO

Based on the significance test of ROA on POBO, the results show that there is no effect or H0 is accepted. The probability value of 0.09 is greater than α 0.05 or 0.09> 0.05. The results of this study are in accordance with the research of Tama (2018: 21) and Candrasari (2018: 97), which means that there is no significant correlation between financial performance and the level of financial independence.

The profitability ratio is used to measure the ability of an agency to generate a surplus with total assets. Surplus is the sum of the excess difference between the surplus / deficit in operational activities, non-operational activities, and extraordinary events. Based on the results of the research, it can be seen that hospitals with Public Service Agency Financial Management Patterns have not been able to fulfill the main tasks and functions stipulated in Law Number 1 of 2004 concerning State Treasury Article 68 and Article 69 government agencies whose main duties and functions are providing services to The community can apply flexible financial management patterns by highlighting productivity, efficiency and effectiveness. The results of this study are not in accordance with the research of Wijayanti&Sriyanto (2015: 35) which states that the profitability ratio shows a positive sign, which means that the higher the profitability, the more effective and efficient the hospital's performance is.

2. The Effect of CR Liquidity Ratio on the Level of Independence of POBO

Based on the CR significance test on POBO, the results show that there is a positive and significant effect or H0 is rejected. The probability value of 0.01 is smaller than α 0.05 or 0.01 <0.05. A positive sign indicates that the correlation coefficient of CR with the level of POBO independence is directly proportional. This means that if CR increases, the level of hospital independence will be higher.

Current Ratio (CR) is a ratio that shows the hospital's ability to pay off its short-term liabilities with current liquid hospital assets or current assets as measured by current assets divided by current liabilities. The results of this study are not in accordance with the research of Wijayanti&Sriyanto (2015: 35), which states that the liquidity ratio (Current Ratio) has a weak correlation with the level of financial independence.

3. The Effect of FAT Activity Ratio on the Level of Independence of POBO

Based on the FAT significance test on POBO, the results show that there is a positive and significant effect or H0 is rejected. The probability value seen from the significance value of 0.00 is smaller than α 0.05 or 0.00 <0.05. The negative sign indicates that the FAT correlation coefficient with the level of POBO independence is inversely related. This means that if FAT increases, the level of hospital independence will be lower. This is in accordance with Winarso's research (2018: 295),

where the ratio of fixed asset turnover shows fluctuating results. Activity Ratio - Fixed Asset Turover (FAT) is a financial ratio that measures the productivity and efficiency of assets in generating income, which can be obtained by comparing gross income with fixed assets.

Table 4 Service Performance Testing Results

Variable	*Correlation coefficient*	*Sign*	*Prob.*	*Conclusion*
BOR	0,33	(+)	0,34	*Low correlation, directly proportional, has no effect*
AVLOS	0,92	(+)	0,04	*The correlation is very strong, directly proportional, has a positive effect*
TOI	0,73	(+)	0,24	*Strong correlation, directly proportional, has no effect*
BTO	0,92	(+)	0,04	*The correlation is very strong, directly proportional, has a positive effect*
NDR	0,23	(-)	0,80	*Low correlation, inversely, has no effect*
GDR	0,91	(+)	0,052	*The correlation is very strong, directly proportional, has no effect*

The discussion of service performance variables based on the results of the t test in this study is as follows:

1. The Effect of BOR Service Performance on the Level of Independence of POBO

Based on the significance test of BOR on POBO, the results show that there is a positive effect or H0 is accepted. The probability value of 0.34 is greater than α 0.05 or 0.34> 0.05. This is in accordance with the research of Wijayanti&Sriyanto (2015: 34) and Candrasari (2018: 98), which state that BOR and NDR have a strong correlation, but not significant.

BOR according to the Indonesian Ministry of Health (2005) can be interpreted as the percentage of the use of a bed in a certain time unit. This indicator provides an overview of the high and low level of utilization of hospital beds. BOR can be determined by comparing the number of days hospitalized in a period multiplied by 100% divided by the number of days hospitalized in the same period times the number of beds available. So, according to theory, an increase in BOR will result in an increase in income from services for inpatients. The higher the BOR, the better the *impact on the level of financial independence, namely to increase hospital income which can be used to finance hospital operational expenses.*

However, the research results state the opposite, the correlation between BOR and the level of independence is inversely related. This can be possible because as a government hospital, the hospital is of course not allowed to send the patient home before the patient has recovered. This of course will increase the time to use the bed. While inpatients at government-owned hospitals are more dominated by patients using the Health Insurance Implementing Agency (BPJS) health insurance facility, where the cost of patient care is billed first to BPJS (claimed) and then reimbursed by BPJS after verification by the party. BPJS. Thus causing delays in the achievement of hospital income. This is in accordance with Sirait's research (2017: 2) which states that the implementation of the National Health Insurance (JKN) program through the Social Security Implementing Agency (BPJS) since 2014 has influenced hospital income which in turn has a direct effect on hospital financial independence. Most of the hospital's income comes from BPJS patients where the payment of patient fees is based on disease diagnosis, and here the service providers, especially doctors, must provide appropriate action and therapy so as not to spend high service fees.

2. The Effect of AVLOS Service Performance on the Level of Independence of POBO

Based on the AVLOS significance test on POBO, the results show that there is a positive influence or H0 is rejected. The probability value of 0.04 is smaller than α 0.05 or 0.04 <0.05. This is in accordance with the research of Wijayanti&Sriyanto (2015: 34) which states that service performance that has a strong correlation to the level of hospital effectiveness as measured by the level of independence is BOR and AVLOS. A positive sign indicates that the correlation between AVLOS and the level of independence is directly proportional. This means that if AVLOS increases, the level of hospital financial independence will also be higher.

According to the Indonesian Ministry of Health (2005) AVLOS is the average length of stay of a patient. This indicator in addition to providing an overview of the level of efficiency, can also provide an overview of the quality of service, if applied to certain diagnoses it can be used as things that need further observation. Based on the research results, it can be seen that the test results for the AVLOS variable have a positive and significant effect. This means that the hospital has been able to provide services to patients well and will have a good effect on the level of hospital financial independence, in this case the hospital's income to finance its operational expenses.

3. The Effect of TOI Service Performance on the Level of Independence of POBO

Based on the TOI significance test on POBO, it was found that there was no positive influence or H0 was accepted. The probability value of 0.24 is greater than α 0.05 or 0.24> 0.05. This is in accordance with Wijayanti&Sriyanto's (2015: 34) research which states that service performance as measured by TOI has a weak correlation with the level of hospital independence..

TOI according to the Indonesian Ministry of Health (2005) is the average day where the bed is not occupied from being filled to the next time it is filled. This indicator provides an overview of the level of efficiency of using a bed. The number of beds times the number of days in the same period minus the number of days of care divided by the number of patients discharged during that period. The lower the TOI value, the better the hospital income, because the more often the bed is occupied by inpatients, it will increase income and have a good impact on the financial independence of the hospital..

4. The Effect of BTO Service Performance on the Level of POBO Independence

Based on the BTO significance test on POBO, the results show that there is a positive influence or H0 is rejected. The probability value of 0.04 is smaller than α 0.05 or 0.04 <0.05. A positive sign indicates unidirectional correlation between BTO and level of independence. In other words, the higher the BTO, the higher the level of independence. This is in accordance with Candrasari's research (2018: 98) which states that the test results show a very strong and significant correlation between BTO and the level of hospital independence.

BTO according to the Indonesian Ministry of Health (2005) is the frequency of using a bed in a period, how many times the bed is used in a certain time unit. BTO is obtained based on the ratio of the number of hospitalized patients who are discharged (alive and dead) per year divided by the number of beds. Based on the results of the research on the correlation between BTO and the level of financial independence which is unidirectional, the higher the BTO, the higher the level of independence. Thus the higher the frequency of using a bed in a period, the higher the hospital income, so that it will have a good impact on the hospital's ability to finance its operating expenses and investments from its operating income..

5. The Effect of NDR Service Performance on the Level of Independence of POBO

Based on the NDR significance test on POBO, it was found that there was no positive effect or H0 was accepted. The probability value of 0.80 is greater than α 0.05 or 0.80> 0.05. This is in accordance with the research of Wijayanti&Sriyanto (2015: 34) which states that service performance as measured by NDR has a weak correlation with the level of hospital independence.

6. The Effect of GDR Service Performance on the Level of POBO Independence

Based on the NDR significance test on POBO, it was found that there was no positive effect or H0 was accepted. The probability value of 0.052 is greater than α 0.05 or 0.052> 0.05. This is in accordance with Candrasari's (2018: 98) research which states that the insignificant results are also described by TOI, ALOS and GDR on hospital independence.

V. Conclusions and Suggestions

5.1. Conclusions

Based on the research results, the following conclusions can be drawn :

1. *Based on the results of simultaneous testing, financial performance is measured by profitability ratio (ROA), liquidity ratio (CR) and activity ratio (FAT), and service performance as measured by six indicators, namely Bed Occupancy Rate (BOR), Average Length Of Stay (AVLOS), Turn Over Interval (TOI), Bed Turn Over (BTO), Net Death Rate (NDR) and Gross Death Rate (GDR) simultaneously have a significant effect on the level of financial independence (POBO).*
2. *Based on the partial test results for testing hypothesis 1 shows that financial performance as measured by the liquidity ratio (CR) has a positive effect, the activity ratio (FAT) has a negative effect on the level of financial independence, while the profitability ratio (ROA) shows that the results have no effect on the level of financial independence. financial independence (POBO). A positive sign on the liquidity ratio shows that the correlation between the liquidity ratio and the level of financial independence is directly proportional. If the liquidity ratio is higher, the level of financial independence will also increase and vice versa. Meanwhile, the negative sign on the activity ratio shows the correlation between the activity ratio and the level of financial independence is inversely related. If the activity ratio is higher, the level of financial independence will be lower, and vice versa.*
3. *Based on the partial test results for testing hypothesis 2 it shows that service performance is measured by six indicators, namely Bed Occupancy Rate (BOR), Average Length Of Stay (AVLOS), Turn Over Interval (TOI), Bed Turn Over (BTO), Net Death Rate (NDR) and Gross Death Rate (GDR), only two indicators have a strong correlation to the level of financial independence (POBO), namely the AVLOS and BTO variables. A positive sign on AVLOS and BTO shows the correlation between AVLOS and BTO with the level of financial independence being directly proportional. If AVLOS and BTO are getting higher, the level of financial independence will also increase and vice versa. Meanwhile, the variables BOR, TOI, NDR and GDR have a weak correlation with the level of financial independence.*

5.2. Suggestion

Based on the research results, the suggestions that can be given are as follows:

1. *For BLU hospitals to always improve the quality of services provided to the community so that it will have a good impact on the level of financial independence of the hospital.*
2. *Further research samples can use government-owned hospitals either general or special hospitals such as mental hospitals, pulmonary hospitals, and others.*

5.3. Research Limitations

The limitations in this study and the development of further research are as follows:

1. *This study only uses a sample of 10 vertical hospitals under the Ministry of Health that use the Public Service Agency Financial Management Pattern (PKBLU), for further researchers it is hoped that they can carry out research elsewhere or by using other variables.*
2. *This study only has a span of 4 years, for future researchers it is hoped that it can increase the time span of the study.*

3. *This study only uses financial performance and service performance variables as independent variables. For further researchers, it is hoped that they can add other independent variables that can affect the level of financial independence such as the customer satisfaction index, remuneration, or adding a moderating variable*.

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