

Abstrak

Penelitian ini bertujuan untuk menganalisis hubungan kinerja keuangan dan kinerja pelayanan dengan kemandirian keuangan pada Rumah Sakit Umum Daerah Karawang yang menerapkan Pengelolaan Keuangan Badan Layanan Umum Daerah. Penelitian ini termasuk penelitian kuantitatif dengan menggunakan data sekunder yang dikumpulkan melalui laporan keuangan dan data kinerja layanan rawat inap RSUD Karawang. Kinerja keuangan diukur dengan rasio keuangan yang meliputi *Cash Ratio*, *Current Ratio*, *Collection Period*, *Fixed Asset Turnover*, *Return on Equity*, *Return on Fixed Assets*, *Inventory Turnover*, dan rasio pendapatan PNB. Kinerja pelayanan diukur dengan enam indikator, yaitu *Bed Occupancy Rate* (BOR), *Turn Over Interval* (TOI), *Bed Turn Over* (BTO), *Average Length of Stay* (ALOS), *Gross Death Rate* (GDR), dan *Net Death Rate* (NDR). Sedangkan kemandirian keuangan diukur dengan dua indikator, yaitu *Cost Recovery Rate* (CRR) dan Tingkat Kemandirian. Hipotesis penelitian ini diuji menggunakan korelasi *pearson*. Hasil penelitian menunjukkan bahwa kinerja keuangan yang diukur dengan *Cash Ratio* secara statistik terbukti berkorelasi kuat dengan CRR dan Tingkat Kemandirian. Kinerja pelayanan yang diukur dengan BOR, BTO, dan TOI juga terbukti berkorelasi kuat dengan tingkat kemandirian.

Kata kunci: Kemandirian Keuangan, Kinerja Keuangan, Kinerja Pelayanan

Abstract

This study aims to analyze the relationship between financial performance and service performance with financial independence at the Regional General Hospital Karawang that implements the Financial Management of the Regional Public Service Agency. This research includes quantitative research using secondary data collected through financial reports and performance data of inpatient services at the Karawang Hospital. Financial performance is measured by financial ratios which include Cash Ratio, Current Ratio, Collection Period, Fixed Asset Turnover, Return on Equity, Return on Fixed Assets, Inventory Turnover, and the ratio of PNB. 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 Death Rate (GDR), and Net Death Rate (NDR). Meanwhile, financial independence is measured by two indicators, namely Cost Recovery Rate (CRR) and Independence Level. This research hypothesis was tested using Pearson correlation. The results showed that financial performance as measured by the Cash Ratio was statistically proven to be strongly correlated with CRR and the level of independence. Service performance as measured by BOR, BTO, and TOI has also been shown to be strongly correlated with the level of independence.

Keywords: Financial Independence, Financial Performance, Service Performance