

# AN ANALYSIS ON THE FACTORS WHICH INFLUENCE REVENUE OF HEALTH CARE RETRIBUTION BY APPLYING BLUD FINANCIAL MANAGEMENT PATTERN AS MODERATING VARIABLE AT RSUD KARIMUN REGENCY

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**Abstract :** *The purpose of this research is to analyze the influence of the quality of health services, human resource competence and the number of patient visits to the income levies health services at general hospital of Karimun Regency and to know and analyze the influence of the implementation of financial management pattern of public service agency. The type of this research is quantitative with associative causal method. This research was done using survey methods to disseminate the questionnaire and interview to all employees of general hospital of Karimun Regency. The population in this research is all employees at general hospital of Karimun Regency numbered as many as 472 people. The number of sample as many as 143 people. The data has been analyzed using multiple linear regression analysis and residual test. The results of this research showed that simultaneously the quality of health services, human resource competence and the number of patient visits significant effect against the acceptance of retribution health services. Partially the quality of health services, human resource competence and the number of patient visits have positive and significant impact on the income levies health services. financial management pattern of public service agency may moderate the relationship between the quality of health services, human resource competence and the number of visits patients with income levies health services at general hospital of Karimun Regency.*

**Keywords :** *The quality of health services, human resource competence, the number of patient visits, financial management pattern of public service agency, income levies health services*

## **I. PRELIMINARY**

Hospitals as one of the health service facilities to the public have a very strategic role in efforts to improve the health status of Indonesian society. The hospital is a health service institution for the community with its own characteristics influenced by the development of health science, technological progress and socio-economic life of the community which must still be able to improve the service of more quality and affordable by the community in order to realize the highest degree of health.

Regional public hospitals as one of the institutions of health services from time to time experienced a change in governance patterns. Changes in governance patterns within regional public hospitals are meant to be able to address various challenges related to the demand for quality improvement so that the expected regional public hospitals are able to survive and develop amidst global competition in the hospitals industry.

To be able to provide a good service, affordable and professional then in the management of local public hospitals required a flexible management and responsive management supported by proactive and sustainable planning. In order to manage the local public hospitals can be flexible and responsive then required a form of flexible financial management patterns as well.

To respond to the demand for quality improvement of services at regional public hospitals, the government has issued a Government Regulation Number 23 in year 2005 on

Financial Management of Public Service agency and regulations of the Minister of Home Affairs number 61 in year 2007 on Technical Guidelines for Financial Management of Regional Public Service agency

Regional work unit as regional public service agency may collect fees to the public in return for the goods and / or services rendered. Regional work unit as regional public service agency that earn revenue for services provided to the community, significantly afforded the flexibility in managing existing resources to improve the quality of service. For cases in regional public hospitals that have changed their governance into regional public service agency, income received from the community in the form of health service charges. Levy of health service is part of local retribution. Levy is local levies as payment for certain services or licenses specially provided or provided by the local government for the benefit of individuals or agency (constitution number 28 in year 2009)

Regional public hospitals already in the form of local public service agency, income on health service charges can be directly managed to finance hospital expenses in accordance with the Business Plan and Budget set.

The phenomenon that occurred in Karimun regency, that local governments have made a policy by reducing the allocation of operational expenditures sourced from the revenue and expenditure budget each year since the hospital has changed governance into regional public service agency, So implicitly local governments expect hospitals to increase revenues sourced from health service charges. The policy is not quite right, because governance local public service philosophically is to provide services to the community in the form of provision of goods / services sold without prioritizing for profit, and in conducting its activities based on the principle of efficiency and productivity. The responsibilities of local governments in terms of financing for hospitals that have become local public services remain as well as other offices, because the wealth of regional public service is a wealth of state / region that is not separated.

To continue to carry out operational activities for the sustainability of the organization of the hospital and with the fact that the regional government tends to reduce the allocation of expenditures sourced from the regional income and expenditure budgets for hospitals that have become local public service, the hospital must be able to increase the income of health service fees from year to year.

The problem formulation in this study is whether the quality of health services, human resources competence and number of patient visits affect simultaneously and partially to the acceptance of health service charges in Karimun District Hospital and whether the application of local public service Financial Management Pattern can moderate the relationship between the quality of health services, number of patient visits with acceptance of health service retribution at Karimun District Hospital?

The purpose of this research is to know and analyze the influence of health service quality, human resource competence, and number of patient visit to acceptance of income of levy on health service at Karimun District Hospital simultaneously and partially and utuk know and analyze influence of Financial Management pattern of regional public service in moderating quality relation health services, human resources competence and number of patient visits with acceptance of health service charges at Karimun District Hospital.

## **II. THE LITERATURE AND DEVELOPMENT OF HYPOTHESES**

### **Levy on Health Services**

Levy on health services are included in the general service levy group. The objects of health service charges are health services at community health centers, mobile health centers, health centers, medics, regional general hospitals, and other similar types of health services owned and / or managed by local governments, except registration service. Everyone who

wants to get medical care at a government hospital must pay a government-imposed fee for payment of health services at a government hospital. If not paying then the person will not get health care at the government hospital.

### **Quality of Health Services**

Quality according to Goetsh and Davis (1994) is a dynamic condition associated with products, services, people, processes, and environments that meet or exceed expectations. Quality or quality is highly subjective, depending on the perception, value system, social background, education, economy, culture, and many other factors in society or personally related to the service. Quality is the state of the product that always refers to customer satisfaction, because customer satisfaction is the main key that makes the organization able to compete and can maintain the organization's long-term survival. In the context of health services, the quality of health services is a determinant of the high level of satisfaction of patients / customers served. If the quality of health services is good, of course households and other members of the community served will feel satisfied with the service.

### **Competence of Human Resources**

Competence is a characteristic of a person who can be demonstrated, which includes knowledge, skills, and behavior, which can result in performance and achievement (Desller 2006). Wibowo (2008) states Competence is an ability to perform a job or task based on skills and knowledge and supported by the work attitude demanded by the work.

### **Number of Patient Visits**

Visits are utilization of the use of health facilities provided in the form of outpatient, inpatient, home visits by health workers and in the form of other activities of the utilization of health services. The rate of re-visitation in health care services is indicated by the behavior of patient visits to the health care unit as the level of patient satisfaction with the provision of health services. Visits also mean the patient's trust in the organization of health service providers to meet their needs. Idawani (2001) states the level of patient visits to health care facilities can be seen from the time dimensions of daily, weekly, monthly and yearly.

### **Financial management of Regional Public Service**

Regional Public Service is a Unit of Regional Device or Work Unit within the local government in Indonesia established to provide services to the public in the form of providing goods / services sold without prioritizing profit, and in carrying out its activities based on the principles of efficiency and productivity (Permendagri No. 61 Tahun 2007). Regional public service Financial Management Pattern is a financial management pattern that provides flexibility in the form of flexibility to apply sound business practices to improve services to the public in order to promote the general welfare and intellectual life of the nation, as an exception to the provisions of regional financial management in general (Permendagri No. 61 Tahun 2007).

The conceptual framework of this research model is shown in the following figure :

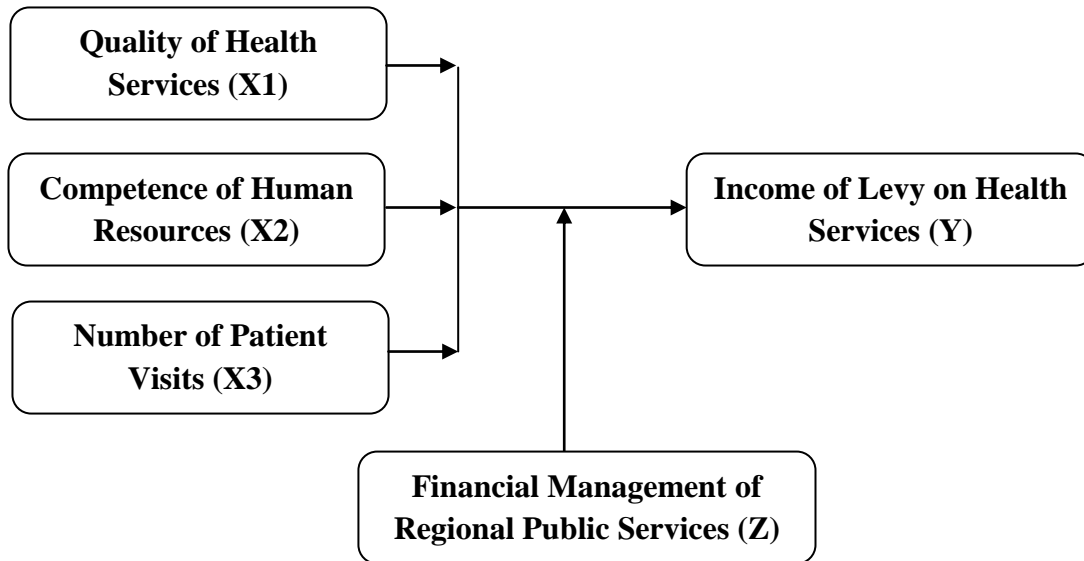


Figure 1 : Conceptual Framework

Based on the above description and conceptual framework, the hypothesis of this research are:  
 H1 : The quality of health services, human resources competence and number of patient visits affect the acceptance of levy on health service in public hospital of karimun district either simultaneously or partially.

H2 : Implementation of Financial Management Pattern of regional public service can moderate the relation between quality of health service, human resource competence and number of patient visit with acceptance of levy on health service retribution at public hospital of Karimun district.

### III. Research Methodology

This type of research is a causal analysis. The location of this research is the public hospital of Karimun District, the research period was conducted in February 2017 until April 2017.

Population in this research is all employees of public hospital of Karimun district that amounted to 472 people. Umar (2008) states that to determine how few samples are needed if population size is known, the Slovin formula can be used. By using Slovin formula is then obtained sample size as follows :

$$n = \frac{N}{1 + Ne^2}$$

If the population (N) is 472 people and the error rate (e) is 7%, then the sample size (n) is:

$$n = \frac{472}{1 + 472 (0,07^2)} = 142,5 \text{ people as sample / respondent}$$

Thus the number of samples in this study amounted to 142.5 and rounded to 143 people who are employees of public hospitals of Karimun District.

### Method of Collecting Data

In this study, researchers used primary data as a source of data. Indrianto and Supomo (1999) mentioned that the primary data is the source of research data obtained directly from

the original source not through intermediate media. Primary data in this study comes from the results of questionnaires and interviews with employees in the public hospitals Karimun District where the questionnaire submitted to the respondents to be filled in accordance with their respective perceptions.

## The Definition of Operational Variables

**Table 1 : Operational Definition and Variable Measurement**

<b>Research Variabel</b>	<b>Definition Operational</b>	<b>of Parameter</b>	<b>Measurement Scale</b>
<b>Independent Variables</b> Quality of Health Services (X1)	The quality of health services is defined as the subjective judgment of employees on the health services provided by the hospital.	-Timeliness of service -Access to Service information -Medical equipment facilities -Attitude and professionalism of officers	Interval
Competence of Human Resources (X2)	Human resource competencies are defined as the skills, knowledge and skills that employees have in carrying out their tasks in accordance with their respective duties and functions in their work units	-Education -Training -Skill -Attitude	Interval
Number of Patient Visits (X3)	Number of Patient Visits is defined as the level of utilization of health care facilities by the patient.	- Inpatient visit rate - Outpatient visit rate - Emergency visit rate - Patient reference number	Interval
<b>Moderation Variables</b> Financial Management of Regional Public Services (Z)	Pattern of Financial Management The regional public service agency is a pattern of financial management that provides flexibility of flexibility on : (1) revenue and cost management; (2) cash management; (3) debt management; (4) accounts receivable management; dan (5) investment management	-Revenue and cost management -Cash management -Debt management -Accounts receivable management -Investment management	Interval

<b>Dependent Variables</b> Income of Levy on Health Services (Y)	Penerimaan retribusi pelayanan kesehatan didefinisikan sebagai pendapatan dari pungutan atas jasa pelayanan kesehatan yang diberikan kepada pasien.	-The amount of levy on health service -The amount of health service charges -Current condition of health service retribution income -Time of receipt of retribution	Interval
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## Data Analysis Method

Methods of data analysis using multiple linear regression model. The regression equation model used to test the first hypothesis is :

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \epsilon$$

The regression equation model used to test the second hypothesis is :

$$Z = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \epsilon \quad (1)$$

$$|e| = \alpha + \beta_1 Y \quad (2)$$

In wich :

Z : Financial Management of Regional Public Services

$\alpha$  : Constants

$b^1..b^3$  : Regression Coefficient

$X^1$  : Quality of Health Services

$X^2$  : Competence of Human Resources

$X^3$  : Number of Patient Visits

Y : Income of Levy on Health Services

e : Error

|e| : Absolut residual

## IV. RESULTS AND DISCUSSION

### Test Data Quality

#### Validity and Reliability Test

Result of validity and reliability test to all item of question stated valid and reliabel reliability test stated reliable

### Classic Assumption Test

#### Normality Test

##### 1.Graph Analysis

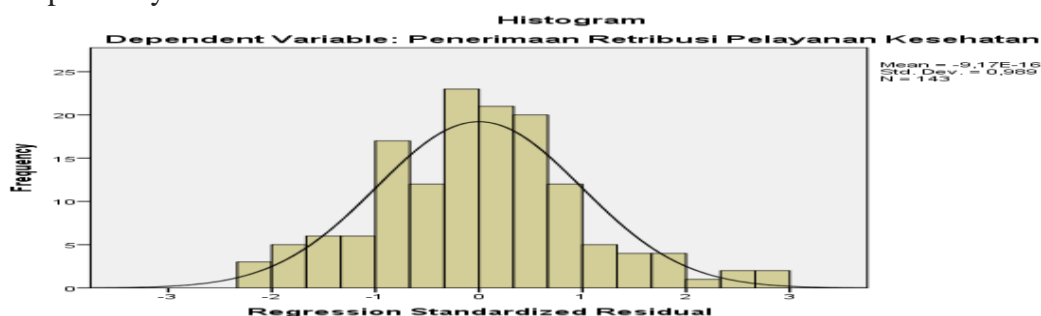


Figure 2 : Histogram Graph

The result of histogram graph test in Figure 2 shows that the data is normally distributed, it is seen from the normal bell-shaped distribution pattern, not deviated to the left and right.

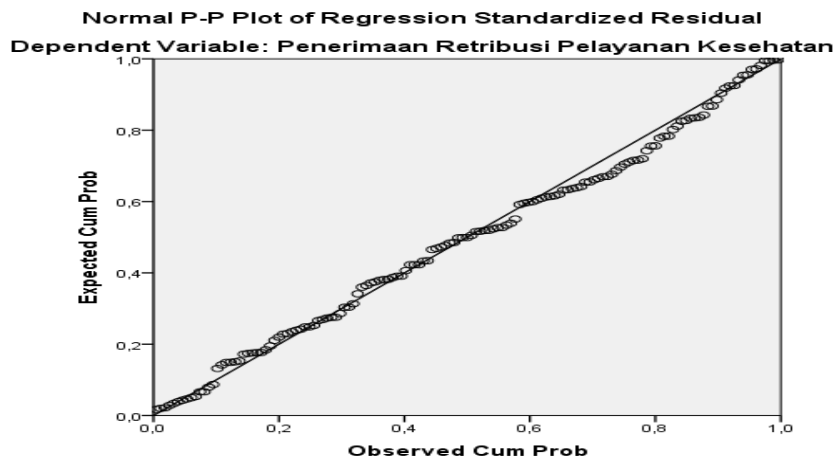


Figure 3 : Normal P-P Plot Graph

The Normal Graph of P-P The plot in Figure 3 also shows that the data is normally distributed, it is seen from the data spreading around the diagonal line and following the direction of the diagonal line.

## 2. Statistics

Test results with Kolmogorov-Smirnov test showed sig value. (2-tailed)  $> \alpha$  (0.20  $>$  0.05). Thus it can be concluded that through statistical tests proved residual data is normally distributed.

## Multicollinearity Test

**Table 2 : Multicollinearity Test Results**

Model		Collinearity Statistics		Keterangan
		Tolerance	VIF	
1	(Constant)			
	Kualitas Pelayanan Kesehatan	0,772	1,296	Non Multikolinieritas
	Kompetensi SDM	0,952	1,051	Non Multikolinieritas
	Jumlah Kunjungan Pasien	0,769	1,301	Non Multikolinieritas

a. *Dependent Variable* : Income of Levy on Health Service

Based on table 2 it is known that generally there is no correlation between independent variables, because Variance Inflation Factor (VIF) is less than 10 and Tolerance  $>$  0.10, so it

can be concluded that there are no symptoms of multicollinearity among independent variables.

## Heteroscedasticity Test

### 1. Graph Analysis

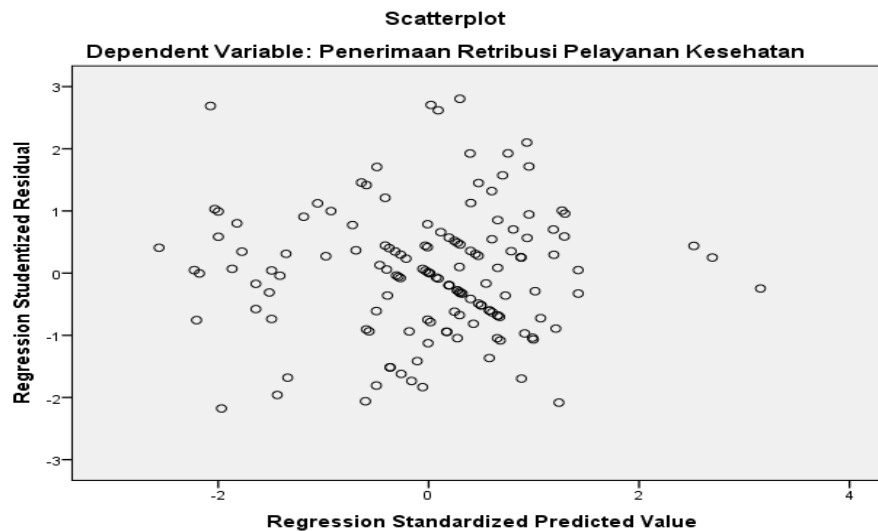


Figure 4 : Scatterplot Graph

In Figure 4 the spots are randomly distributed and do not form a clear specific pattern, as well as scattered either above or below the number 0 on the Y axis hence no heteroscedasticity occurs.

### 2. Glejser Analysis

**Table 3 : Result of Glejser Test**

		Coefficients <sup>a</sup>				
		Unstandardized Coefficients		Standardized		
		B	Std. Error	Coefficients	t	Sig.
1	(Constant)	,353	,207		1,708	,090
	X1	-,050	,040	-,120	-1,252	,213
	X2	,019	,039	,043	,503	,615
	X3	,002	,045	,005	,053	,958

a. Dependent Variable: ABSRES\_1

From Table 3, the significance values are in the range of 0.213 - 0.958 and > of the required significance value (0.05).

Results of First Hypothesis Testing

Coefficient of Determination (Adjusted R<sup>2</sup>)



**Table 4 : Coefficient of Determination Value (R<sup>2</sup>)  
Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,727 <sup>a</sup>	,528	,518	,32737

From Table 4, Adjusted R Square value of 0,518 means that the variable of Income of levy on health service acceptance as dependent variable can only be explained by the variable of health service quality, human resource competence and number of patient visit as independent variable equal to 51,8%, while the rest equal to 48,2% explained by other variables not included in the model.

**Test Statistic F (Simultaneous Test)**

**Table 5 : Statistical Test Results F**

**ANOVA<sup>a</sup>**

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	16,655	3	5,552	51,801	,000 <sup>b</sup>
Residual	14,897	139	,107		
Total	31,552	142			

Based on Table 5, the value of Fcount 51,801 > Ftable value is 2.43. and a significance value of 0.000 < 0.05 ( $\alpha = 0.05$ ) then H<sub>0</sub> is rejected or H<sub>1</sub> accepted. This means that the quality of health services, human resources competence and number of patient visits simultaneously affect the acceptance of income of levy on health service at the level of significance  $\alpha = 0.05$ .

**Test Statistic t (Partial Test)**

**Table 6 : Statistical Test Results t**

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	,009	,326		,026	,979
	Kualitas Pelayanan Kesehatan	,209	,062	,222	3,342	,001
	Kompetensi SDM	,525	,061	,514	8,603	,000
	Jumlah Kunjungan Pasien	,280	,072	,259	3,901	,000

a. Dependent Variable: Income of Levy on Health Services

From Table 6, it can be concluded that partially the variable of health service quality, human resource competence and number of patient visit have a significant positive effect on acceptance of income of levy on health service at Karimun District Hospital.

**Results of Second Hypothesis Testing  
Phase I**

**Tabel 7 : Hasil Uji Regresi Hipotesis 2  
Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	,045	,338		,133	,895
	Kualitas Pelayanan Kesehatan	,188	,065	,197	2,894	,004
	Kompetensi SDM	,557	,063	,539	8,798	,000
	Jumlah Kunjungan Pasien	,241	,074	,221	3,245	,001

a. *Dependent Variable:* Financial Management of Regional Public Services

From table 7 obtained the result of regression equation as follows :

$$Z = 0,45 + 0,188 X_1 + 0,557 X_2 + 0,241 X_3$$

It was concluded that the variables of health service quality, human resource competence and number of patient visits had a significant positive effect on Financial Management Pattern of regional public services.

**Phase II**

**Table 8 : Residual Test Results  
Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	,713	,159		4,498	,000
	Penerimaan Retribusi Pelayanan Kesehatan	-,117	,039	-,242	-2,963	,004

a. *Dependent Variable:* ABSRES\_2

From table 8 obtained the result of regression equation as follows :

$$|e| = 0,713 - 0,117 Y$$

The value of significance of acceptance of health service retribution is 0.004 smaller than  $\alpha = 0.05$  and the regression coefficient is valued - 0.117. so that it can be concluded that Financial Management Pattern of regional public service is a moderating variable that can moderate the relationship between health service quality, human resource competency, and number of patient visits with acceptance of health service charges.

**V. CONCLUSION AND RECOMMENDATIONS**

**Conclusions**

1. The quality of health services, human resources competence and number of patient visits simultaneously have a significant effect on the acceptance of income of levy on health service at general hospital of Karimun District. Partially, the quality of health service, human resource competence and number of patient visits have a significant positive effect on the income of levy on health service at general hospital of Karimun District.
2. Financial Management Patterns Regional public service agencies can moderate the relationship between quality of health services, human resource competencies and number of patient visits with acceptance of health service charges.

### **Limitations of Research**

1. This study does not consider other variables that may affect the acceptance of health service charges in Karimun District Public Hospital.
2. The respondents in this study are the employees in Karimun District Hospital, Therefore it is possible that the answers given questionnaire is subjective.

### **Recommendations**

1. Researchers are further suggested to add and consider other variables that are suspected to have an effect on the acceptance of health service retribution such as population, health BPJS program or Hospital Information System (SIRS).
2. Researchers can then also take samples from the community as users of health services in the hospital and increase the number of samples so that the results will be obtained more accurately.
3. For RSUD Karimun District, in order to increase the acceptance of health service charges, the management of the hospital is very necessary to give attention in terms of improving the quality of health services and increasing the competence of human resources. With the better service quality and human resource competence which is continually improved from time to time it is expected to increase the number of patient visits to Karimun District Hospital which will ultimately impact to the increase of health service fee retribution.

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