

## **ABSTRACT**

*This study aims to determine the effect of service performance and financial performance on independence ratios, effectiveness ratios and efficiency ratios both partially and simultaneously at Bogor City Hospital that has been implementing a Regional Public Service Agency (BLUD) since 2004. The independent variables used are service performance (Bed Occupancy Rate (BOR), Average Length of Stay (ALOS), Turn Over Interval (TOI)) and financial performance (Current Ratio (CR), Quick Ratio (QR), Debt Ratio (DR), Return On Asset (ROA)). The dependent variable is the Independence Ratio, Effectiveness Ratio and Efficiency Ratio. The research sample was conducted on the service performance and financial performance of Bogor City Hospital in the period 2016 to 2018. The method of analysis used descriptive analysis and hypothesis testing used regression analysis. The results showed that the variables that partially had a positive and significant effect on independence are BOR, CR, QR while AVLOS had a negative and significant effect. Variables that partially have a positive and significant effect on effectiveness are CR, QR and ROA while AVLOS has a negative and significant effect is AVLOS. There are no variables that are partially have a positive and significant effect on efficiency, BOR variable has a negative and significant effect on efficiency.*

**Keywords:** *Service Performance, Financial Performance, BOR, AVLOS, TOI, Current, Quick Ratio, Debt Ratio, Return On Assets, Independence, Effectiveness, Efficiency.*

## ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh kinerja pelayanan dan kinerja keuangan terhadap rasio kemandirian, rasio efektivitas dan rasio efisiensi baik secara parsial maupun secara simultan di RSUD Kota Bogor yang menerapkan Badan Layanan Umum Daerah (BLUD) sejak tahun 2004. Variabel *independent*/bebas yang digunakan adalah kinerja pelayanan (*Bed Occupancy Rate* (BOR), *Average Length of Stay* (ALOS), *Turn Over Interval* (TOI)) dan variabel kinerja keuangan (*Current Ratio* (CR), *Quick Ratio* (QR), *Debt Ratio* (DR), *Return On Asset* (ROA)). Variable *dependent*/terikat adalah Rasio Kemandirian, Rasio Efektivitas dan Rasio Efisiensi. Sampel penelitian dilakukan terhadap kinerja pelayanan dan kinerja keuangan RSUD Kota Bogor periode tahun 2016 s/d 2018. Metode analisis menggunakan analisis Deskriptif dan uji hipotesis menggunakan analisis regresi. Hasil penelitian menunjukkan bahwa Variabel yang secara parsial berpengaruh positif dan signifikan terhadap kemandirian adalah BOR, CR, QR sedangkan AVLOS berpengaruh negatif dan signifikan adalah. Variabel yang secara parsial berpengaruh positif dan signifikan terhadap efektivitas adalah CR, QR dan ROA sedangkan AVLOS berpengaruh negatif dan signifikan adalah AVLOS. Tidak ditemukan Variabel yang secara parsial berpengaruh positif dan signifikan terhadap Efisiensi, Variabel BOR berpengaruh negatif dan signifikan terhadap efisiensi.

**Kata Kunci:** Kinerja Pelayanan, Kinerja Keuangan, BOR, AVLOS, TOI, *Current*, *Quick Ratio*, *Debt Ratio*, *Return On Asset*, Kemandirian, Efektivitas, Efisiensi.