

**THE EFFECT OF SERVICE PERFORMANCE AND FINANCIAL
PERFORMANCE ON FINANCIAL INDEPENDENCE: A
QUANTITATIVE STUDY OF BLUD PUSKESMAS IN LAMONGAN
REGENCY, EAST JAVA OF THE PERIOD 2022-2023**

Fahri Ariq Muhammad
NIM. 21/472569/EK/23216
Accounting Study Program, Faculty of Economics and Business, Universitas
Gadjah Mada
fahri.ariq2603@mail.ugm.ac.id
Bachelor Thesis Supervisor: Rusdi Akbar, M.Sc., Ph.D., Ak., CA.

Abstract

This research aims to analyze the effects of service performance and financial performance on the financial independence of BLUD Puskesmas in Lamongan Regency for the 2022–2023 period. A quantitative, correlational approach was employed; the population included all 32 BLUD Puskesmas, with census sampling. Service performance was measured by Essential Medical Efforts (UKM Esensial), Development Medical Efforts (UKM Pengembangan), Individual Medical Efforts (UKP), and Quality (MUTU) indicators per Minister of Health Regulation 43/2019. Financial performance was assessed via cash ratio, current ratio, receivables collection period, fixed-asset turnover, return on fixed assets, return on equity, and inventory turnover according to Regulation PER-22/PB/2020. Data analysis comprised regression diagnostic tests, Pearson correlation, and multiple linear regression. The results show that both service performance and financial performance have significant effects on the financial independence (POBO ratio) of BLUD Puskesmas. These findings underscore the importance of enhancing both performance metrics to strengthen Puskesmas financial independence.

Keywords: Service Performance, Financial Performance, Financial Independence, BLUD Puskesmas, Lamongan Regency, Quantitative Correlational Study

*Pengaruh Kinerja Layanan dan Kinerja Keuangan terhadap Kemandirian
Keuangan: Studi Kuantitatif pada BLUD Puskesmas di Kabupaten Lamongan,
Jawa Timur Periode 2022–2023*

Fahri Ariq Muhammad
NIM. 21/472569/EK/23216
Program Studi Akuntansi, Fakultas Ekonomika dan Bisnis,
Universitas Gadjah Mada
fahri.ariq2603@mail.ugm.ac.id
Dosen Pembimbing: Rusdi Akbar, M.Sc., Ph.D., Ak., CA.

Intisari

Penelitian ini bertujuan untuk menganalisis pengaruh kinerja layanan dan kinerja keuangan terhadap kemandirian keuangan BLUD Puskesmas di Kabupaten Lamongan periode 2022–2023. Metode yang digunakan bersifat kuantitatif dengan pendekatan korelasional; populasi mencakup semua 32 Puskesmas BLUD, dan sampel diambil secara sensus. Variabel kinerja layanan diukur melalui indikator UKM Esensial, UKM Pengembangan, UKP, dan MUTU sesuai Permenkes 43/2019, sedangkan kinerja keuangan dinilai berdasarkan rasio kas, rasio lancar, periode penagihan, perputaran aset tetap, imbalan atas aset tetap, imbalan ekuitas, dan perputaran persediaan menurut PER-22/PB/2020. Analisis data meliputi uji diagnostik asumsi regresi, analisis korelasi Pearson, dan regresi linier berganda. Hasil penelitian menunjukkan bahwa baik kinerja pelayanan maupun kinerja keuangan berpengaruh positif dan signifikan terhadap kemandirian keuangan (rasio POBO) BLUD Puskesmas. Temuan ini menggarisbawahi pentingnya peningkatan kedua aspek kinerja untuk memperkuat kemandirian keuangan Puskesmas.

Kata Kunci: Kinerja Layanan, Kinerja Keuangan, Kemandirian Keuangan, BLUD Puskesmas, Kabupaten Lamongan, Studi Kuantitatif Korelasional