

THE INFLUENCE OF INCOME RATIO ON INDEPENDENCE RATIO DURING COVID-19 AT LANGSA GENERAL HOSPITAL BLU

Maimun¹, Muammar Khaddafi², Naz'aina³

^{1,2,3} Program Studi Magister Manajemen, Universitas Malikussaleh

Correspondence Address:

E-mail: ¹⁾ khaddafi@unimal.ac.id

Abstract

The Regional Public Service Agency (BLUD) is a regional work unit and has a legal status that is not separate from the regional government. BLUD is formed to provide services to the community in the form of providing goods and services that are sold without prioritizing seeking profit. The population to be studied in this study is the Total Revenue of BLUDs until 2021 (during the COVID-19 pandemic). Annual BLUD income which describes its ability to cover operational expenditures for one year so that the hospital's financial independence can be seen clearly. The sample of this study uses data from the Langsa Hospital BLUD Revenue report for the period January 2019 to June 2021. GPM has a positive and significant effect on financial independence. The positive coefficient means that if the GPM increases, financial independence during the Covid-19 BLU of the Langsa Regional General Hospital will also increase. NPM has a positive and insignificant effect on financial independence. A negative coefficient means that if the NPM increases, financial independence during the Covid-19 BLU of the Langsa Regional General Hospital will decrease, and vice versa. ROI has a positive and significant effect on financial independence, a positive coefficient means that if the ROI increases, financial independence during the Covid-19 BLU of the Langsa Regional General Hospital will also increase. ROE has a negative and insignificant effect on financial independence, a negative coefficient means that if ROE increases, financial independence during Covid-19 BLU Langsa Regional General Hospital will decrease.

Keywords: Financial independence, Gross profit margin, Net profit margin, return on investment and return on equity

1. INTRODUCTION

The hospital as one of the health care facilities has a very strategic role in the effort to accelerate the health status of the Indonesian people. Therefore, the hospital must be professional in providing health services to the community. However, it is undeniable 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).

Regional Public Service Agency, hereinafter abbreviated as BLUD, is a Regional Apparatus Work Unit or Work Unit at a City Apparatus Work Unit within the city government which is formed to provide services to the community in the form of providing goods and/or services that are sold without prioritizing profit seeking, and in carrying out its activities. based on the principles of efficiency and productivity. Regional General Hospital, hereinafter abbreviated as RSUD, is the Langsa City Regional General Hospital and as a health service institution that provides complete individual health services that provide inpatient, outpatient and emergency services.

Based on the regulations and provisions as mentioned above, the Regional General Hospital Public Service Agency or abbreviated as BLUD Langsa Hospital since 2014 has implemented an independent financial management pattern by referring to the provisions of the BLUD management pattern, Lastly the rules that guide the Minister of Home Affairs Regulation Number 79 2018 concerning Regional Public Service Bodies and Minister of Finance Regulation No.129/PMK.05/2020 concerning Guidelines for Management of Public Service Bodies.

THE INFLUENCE OF INCOME RATIO ON INDEPENDENCE RATIO DURING COVID-19 AT LANGSA GENERAL HOSPITAL BLU

Maimun, Muammar Khaddafi, Naz'aina

Hospital as a health service institution that provides complete individual health services that provide inpatient, outpatient, and emergency services. Regional hospitals are Technical Implementing Units (UPT) from institutions in charge of health or certain agencies with BLUD management in accordance with applicable laws. BLUD Langsa Hospital as one of the Regional Public Service Bodies in Langsa City is one of the public service providers who play an important role in providing services to the community.

Financial independence is the ability of an institution to fund all of its expenditures with its own operating income sources without interference from other parties. This study evaluates and assesses the financial condition of the BLUD in the health sector during the COVID-19 pandemic, considering that the COVID-19 pandemic has had a very great impact on all sectors of life so that it can change the order of human life.

Gross profit margin is the ratio of net sales minus cost of goods sold with net sales or the ratio between gross revenue and net sales. This ratio is useful for knowing the company's gross profit from each item sold (Sugiono, 2018). Net profit margin or net income margin is the sales profit after calculating all expenses and income taxes. This margin shows the comparison of net income after EAT tax with sales of net income divided by net sales.

Return on investment is the ability that will be used to cover the investment issued. The income used to measure the ratio is net income after tax. In addition, return on investment can also be referred to as a comparison of after-tax income with total assets (Sugiono, 2018). Return on equity ROE or often called Profitability of Own Capital is intended to measure how much profit is the right of the owner of his own capital.

In 2020 Langsa Hospital's income decreased by 32% this was due to the drastic decrease in the number of patient visits during the COVID-19 pandemic, as well as the independence ratio which also decreased by 16%. This is due to the government's policy of refocusing and reallocating the budget, which causes the budget from the center to be trimmed, resulting in an impact on the financial independence ratio of Langsa Hospital. Meanwhile, although the number of patient visits at the Langsa General Hospital decreased sharply during the COVID-19 pandemic in 2019 and 2020, income again increased sharply in 2021, which was 42%. This is due to the large number of COVID-19 patients treated by Langsa Hospital in 2021 compared to the previous year.

The increase in revenue and the decrease in the budget due to the policy of refocusing and reallocating the budget caused the Langsa Hospital's financial independence ratio to rise sharply by 300%. This situation was caused, among other things, because during the pandemic some hospitals in Langsa City were partially type D hospitals, so they were still very limited in the completeness of facilities and infrastructure for handling COVID-19, for example, the limited number of isolation rooms and ventilators so that they could not treat many COVID-19 patients. 19 and eventually had to refer to a type B hospital such as RSUD Langsa. Langsa Hospital as a type B hospital which is very ready both for its human resources and facilities and infrastructure so that it is able to treat more COVID-19 patients and results in an increase in the number of COVID-19 patient claims.

2. IMPLEMENTATION METHOD

The population to be studied in this study is the Total Revenue of BLUDs until 2021 (during the COVID-19 pandemic). Annual BLUD income which describes its ability to cover operational expenditures for one year so that the hospital's financial independence can be seen clearly. The sample of this study uses data from the Langsa Hospital BLUD Revenue report for the period January 2019 to June 2021. The data used in this study are the income ratio and independence ratio from 2019 (before the COVID-19 pandemic) and the income ratio and independence ratio in 2021 (after the COVID-19 pandemic).

3. RESULTS AND DISCUSSION

Descriptive Statistics Table

Variable	mean	median	Max	Min	Std. Dev.	Obs.
INDEPENDENCE	0.2200	0.1497	0.5752	0.0379	0.1659	36
GPM	1.0059	1.0055	1.0116	1.0029	0.0018	36
NPM	-0.8308	0.0292	0.9565	-20.9031	3.5606	36
ROI	1.4985	1.3939	2.4621	1.0315	0.3524	36
ROE	-0.0130	0.0018	0.1009	-0.4324	0.0829	36

Based on the table above, it can be seen that the number of observations made for income in this study were 36 observations. The minimum (lowest) score for financial independence in this study was 0.0379 and the highest score was 0.5752. The average value (mean) in this study is 0.2200 with a standard deviation of 0.1659. The standard deviation value is smaller than the average value. This shows that the movement of financial independence is low in the sample in this study.

Furthermore, the observations made for the Gross profit margin in this study were 36 observations. The lowest value of Gross profit margin in this study is 1.0029 and the highest value is 1.0116. The average value of income is 1.0059 with a standard deviation of 0.0018. The standard deviation value is smaller than the average value. This shows the movement of the Gross profit margin is low in the sample in this study.

The observations made for the net profit margin in this study were 36 observations. The lowest value of Net profit margin in this study is -20.9031 and the highest value is 0.9565. The average value of the Net profit margin is -0.8308 with a standard deviation of 3.5606. The standard deviation value is greater than the average value.

The observations made for Return on investment in this study were 36 observations. The lowest number of transactions in this study was 1.0315 and the highest number was 2.4621. The average number of transactions on Return on investment is 1.4985 with a standard deviation of 0.3524. The standard deviation value is smaller than the average value. This shows that the movement of the low return on investment in the sample will affect this research.

The observations made for Return On Equity in this study were 36 observations. The lowest number of transactions in this study was -0.4324 and the highest number was 0.1009. The average number of transactions on Return On Equity is -0.0130 with a standard deviation of 0.0829.

3.1 Correlation Analysis

Correlation Analysis Table

Correlation	INDEPENDENCE	GPM	NPM	ROI	ROE
INDEPENDENCE	1.0000 -----				
GPM	0.2656 (1.606559) *	1.000 0 -----			
NPM	0.2296	0.131 7	1.0000		
	1.3753	0.774 8 -----			
ROI	0.8437	0.041 9	0.2372	1.0000	

THE INFLUENCE OF INCOME RATIO ON INDEPENDENCE RATIO DURING COVID-19
AT LANGSA GENERAL HOSPITAL BLU
Maimun, Muammar Khaddafi, Naz'aina

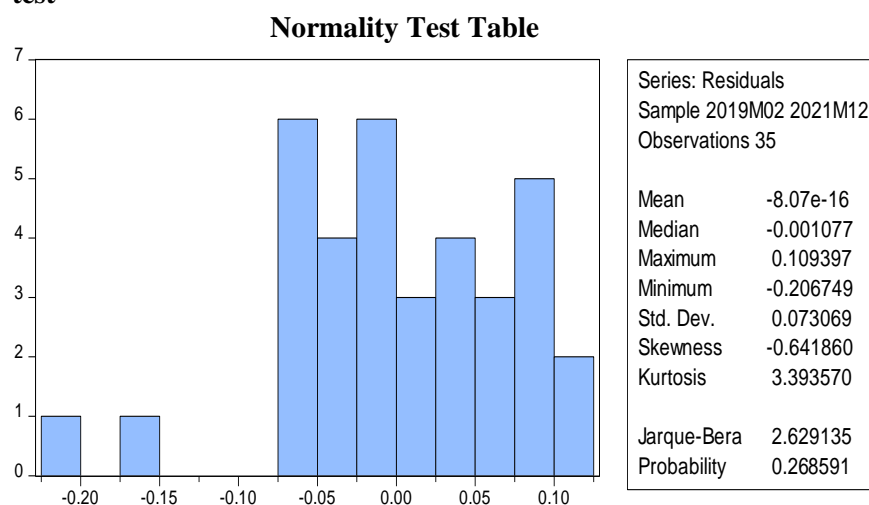
		0.244			
	(9.162545) ***	3	1.4239	-----	
		0.177			
ROE	0.3303	9	0.9475	0.3727	1.0000
		1.053	(17.27216)	(2.341985)	
	(2.040176) **	9	***	***	-----

Based on the table above, it can be seen that the correlation value of each variable used in this study. It can be seen that the Gross profit margin is positively correlated to financial independence of 0.2656 at the level of 10%. Meanwhile, the net profit margin has a positive correlation with financial independence of 0.2296. Meanwhile, the net profit margin has a positive correlation with the gross profit margin of 0.1317.

Meanwhile, Return on investment has a positive correlation with financial independence of 0.8437 at the level of 1%. The Return on investment is positively correlated to the Gross profit margin of 0.0419 and the Return on investment is positively correlated to the Net profit margin of 0.2372.

Meanwhile, Return On Equity has a positive correlation with financial independence of 0.3303 at the 5% level. The Return On Equity has a positive correlation with the Gross profit margin of 0.1779 and the Return On Equity has a positive correlation with the Net profit margin of 0.9475 at the level of 1%. Return On Equity has a positive correlation with Return On Investment of 0.3727 at the level of 1%.

3.2 Normality test



Based on the picture above, it can be seen that the probability value in the Jarque-Bera test is 0.268591 where the value is above the standard error tolerance value (5%). Therefore, it can be concluded that in this study normally distributed.

3.3 Heteroscedasticity Test

Heteroscedasticity Test Table

F-statistics	2.2282	Prob. F (6.36)	0.0698
Obs*R-squared	11.3109	Prob. Chi-Square (6)	0.0792
Scaled explained SS	8.6635	Prob. Chi-Square (6)	0.1934

Based on Table 5.3 above, it is known that the Prob Obs*R-Square value is $0.0792 < 0.05$, which means there is heteroscedasticity.

3.4 Multicollinearity Test

Multicollinearity Test Table

VARIABLE	INDEPENDENCE	GPM	NPM	ROI	ROE
INDEPENDENCE	1.0000	0.2656	0.2296	0.8437	0.3303
GPM	0.2656	1.0000	0.1317	0.0419	0.1779
NPM	0.2296	0.1317	1.0000	0.2372	0.9475
ROI	0.8437	0.0419	0.2372	1.0000	0.3727
ROE	0.3303	0.1779	0.9475	0.3727	1.0000

Based on the table above, it shows that between the NPM and ROE variables there is multicollinearity because the correlation value is above 0.80.

3.5 Autocorrelation Test

One of them with *Serial Correlation LM test* by using the value *Durbin Watson* (Ghozali, 2007). The Durbin-Watson value in this study was 1.8913, $dl = 1.2358$, $du = 1.7245$ for $k=4$; $n=36$; $\alpha=0.05$. So, there is no autocorrelation because $Durbin\ Watson > du$ or $1.8913 > 1.7245$.

3.6 Stationarity Test

Table 5.5 ADF Unit Root Test

Variables	Level	Decision	First Difference	Decision	Order of integration
<i>independence</i>	-1.5417	Not Stationary	(-8.7499)***	stationary	$I(1)$
<i>GPM_t</i>	(-3.4266)***	Stationary	(-6.4737)***	stationary	$I(1)$
<i>NPM_t</i>	(-5.3705)***	Stationary	(-9.7385)***	stationary	$I(1)$
<i>ROIT</i>	-1.1959	Not Stationary	(-8.2781)***	stationary	$I(1)$
<i>ROET</i>	(-5.7009)***	Stationary	(-11.1428)***	stationary	$I(1)$

In Table 5.5 above, it can be seen that based on the unit root test, with ADF there are two variables that are not stationary at level level. Shown with a probability greater than 5%, but when carried out a unit root test at the first difference level, from the probability significance, the five variables are stationary. Therefore, the suitable model to use is ARDL (Autoregressive Distributed Lag).

3.7 ARDL Panjang Long-Term Coefficient

Table 5.6 Long-Term ARDL Estimation Results

Variable	Coefficient	t-Statistic
C	- 35.24762	(2.087631) **
GPM	34.6695	(2.062522) **
NPM	0.027201	1.044064 (3.38132)
ROI	0.395948	***
ROE	-1.327478	-1.1061

THE INFLUENCE OF INCOME RATIO ON INDEPENDENCE RATIO DURING COVID-19
AT LANGSA GENERAL HOSPITAL BLU
Maimun, Muammar Khaddafi, Naz'aina

F-Bounds Test				
Null Hypothesis: No levels relationship				
Test Statistics	Value	Significant	I(0)	I(1)
Asymptotic: n=1000				
F-statistics	2.6033	10%	2.2	3.09
k	4	5%	2.5	3.49
		2.50%	2.8	3.87
		1%	3.2	4.37

Based on Table 5.6 above, the long-term equation for ARDL results is mathematically as follows:

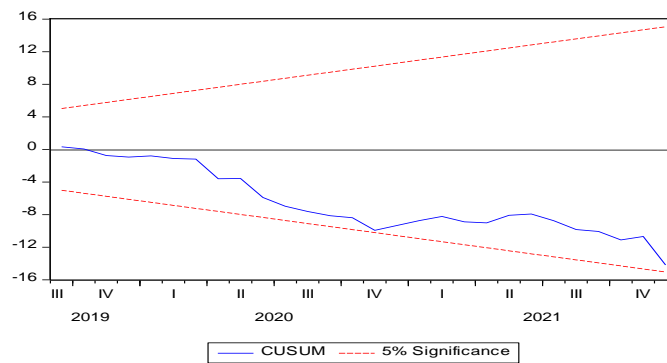
$$\text{INDEPENDENCE} = -35.2476 + 34.6695 \cdot \text{GPM} + 0.0272 \cdot \text{NPM} + 0.395948 \cdot \text{ROI} - 1.327478 \cdot \text{ROE}$$

The estimation results above show that the constant value of -35.2476, this shows that if all the independent variables in this study which consist of GPM, NPM, ROI, and ROE are 0 then Financing will remain constant with a value of 0.-35.2476. In the table it can also be seen that the bound test statistic F value is 2.6033 and the significant level is at 10% with the I(0) Bound value of 2.2 and the I(1) Bound value of 3.09. The results of the ARDL cointegration test or Bound Testing Cointegration show that the F statistic value is not between the I(0) Bound value and the I(1) Bound value. So it can be said that there is no cointegration between research variables and it can also be said that there is no long-term relationship between research variables

Variable	Coefficient	Std. Error	t-Statistic	Prob.
D(ROI)	0.417587	0.026142	15.97354	0.0000
CointEq(-1)*	-0.565865	0.131885	-4.290603	0.0002

In Table 5.7 it can be seen that the value of CointEq(-1) = -0.565865 and significant at the 5% level, which means it occurs short-run cointegration in this model. The next CointEq coefficient will be used to measure the speed of adjustment which is the speed of adjustment in response to changes. CointEq value is valid if the coefficient is negative with a significant probability at the 5% level.

3.8 Stability Test



Based on Figure 5.3 it can be seen that the cointegration results are significant and stable, because CUSUM is within the critical limit of 5%.

3.9 Partial Test (t Test)

1. Effect of Gross Profit Margin on Financial Independence (H1)

The GPM variable partially has a positive effect on Independence. This is because the value of $t_{count} > t_{table}$ where the value is $34.6695 > 1.6955$ with a probability value of 0.0485. Thus, the data support the hypothesis or H1 is accepted where $GPM \text{ affect } Independence$

2. Effect of Net Profit Margin on Financial Independence (H2)

The NPM variable partially has a positive effect on Independence. This is because the value of $t_{count} < t_{table}$ where the value is $0.0272 < 1.6955$ with a probability value of 0.3054. Thus, the data do not support the hypothesis or H2 is accepted where $NPM \text{ affect } Independence$

3. Effect of Return on Investment on Financial Independence (H3)

The ROI variable partially has a positive effect on Independence. This is because the value of $t_{count} < t_{table}$ where the value is $0.3959 < 1.6955$ with a probability value of 0.0021. Thus, the data supports the hypothesis or H3 is accepted where $ROI \text{ affect } Independence$

4. Influence Return on equity Against Financial Independence (H4)

ROE variable partially has a negative effect on Independence. This is because the value of $t_{count} < t_{table}$ where the value is $-1.3274 < 1.6955$ with a probability value of 0.2781. Thus, the data do not support the hypothesis or H4 is rejected where $ROE \text{ no affect } Independence$

3.10 Simultaneous Test (F Test)

The results showed that the variables Gross profit margin, Net profit margin, Return on investment and Return on equity simultaneously on financial independence. This is based on the results of F_{count} of 2.603331 with a significant level of 0.05 and the value of F_{table} in this study calculated by $df = nk$ is 2.68 with a significance of 0.05. Because the value of F_{count} is equal to $2.603331 < F_{table}$ value of 2.68. So it can be concluded that together the independent variables Gross profit margin, Net profit margin, Return on investment and Return on equity affect the dependent variable, namely financial independence.

4. CONCLUSION

Based on the results of research and discussion, some conclusions can be drawn as follows.

1. GPM has a positive and significant effect on financial independence. The positive coefficient means that if the GPM increases, financial independence during the Covid-19 BLU of the Langsa Regional General Hospital will also increase.
2. NPM has a positive and insignificant effect on financial independence. A negative coefficient means that if the NPM increases, financial independence during the Covid-19 BLU of the Langsa Regional General Hospital will decrease, and vice versa.
3. ROI has a positive and significant effect on financial independence, a positive coefficient means that if the ROI increases, financial independence during the Covid-19 BLU of the Langsa Regional General Hospital will also increase.

ROE has a negative and insignificant effect on financial independence, a negative coefficient means that if ROE increases, financial independence during Covid-19 BLU Langsa Regional General Hospital will decrease

THE INFLUENCE OF INCOME RATIO ON INDEPENDENCE RATIO DURING COVID-19
AT LANGSA GENERAL HOSPITAL BLU
Maimun, Muammar Khaddafi, Naz'aina

REFERENCES

- Adi Wijayanti, R., Health, J., & Jember, P. (2020). J-REMI: Journal of Medical Records and Health Information Analysis of the Causes of the Low Bed Occupancy Rate (BOR) at Mitra Medika Hospital, Bondowoso Regency. Publication. Polije.ac.id, 1(4), 529–536.<https://publikasi.polije.ac.id/index.php/j-remi/article/view/2060>.
- Amalia, F., & Purbadharmaja, I. (2014). the effect of regional financial independence and the compatibility of expenditure allocation on the human development index. e-journal of Development economics at Udayana University.
- Afrida Ariyani (2021). A study of the financial independence of regional public service agencies in the health sector during the COVID-19 pandemic <https://jst.publikasiindonesia.id/index.php/jst/article/view/108>
- Bustani, B., Khaddafi, M. ., & Nur Ilham, R. (2022). REGIONAL FINANCIAL MANAGEMENT SYSTEM OF REGENCY/CITY REGIONAL ORIGINAL INCOME IN ACEH PROVINCE PERIOD YEAR 2016-2020. International Journal of Educational Review, Law And Social Sciences (IJERLAS), 2(3), 459–468. <https://doi.org/10.54443/ijerlas.v2i3.277>
- Deva Sari Violandani (2021). Comparative analysis of financial ratios before and during the COVID-19 pandemic on public companies listed on the lq45 index <https://jimfeb.ub.ac.id/index.php/jimfeb/article/view/7248>
- Falahuddin, F., Fuadi, . F., Munandar, M., Juanda, R. ., & Nur Ilham, R. . (2022). INCREASING BUSINESS SUPPORTING CAPACITY IN MSMES BUSINESS GROUP TEMPE BUNGONG NANGGROE KERUPUK IN SYAMTALIRA ARON DISTRICT, UTARA ACEH REGENCY. IRPITAGE JOURNAL, 2(2), 65–68. <https://doi.org/10.54443/irpitage.v2i2.313>
- Geovani, I. ., Nurkhotijah, S. ., Kurniawan, H. ., Milanie, F., & Nur Ilham, R. . (2021). JURIDICAL ANALYSIS OF VICTIMS OF THE ECONOMIC EXPLOITATION OF CHILDREN UNDER THE AGE TO REALIZE LEGAL PROTECTION FROM HUMAN RIGHTS ASPECTS: RESEARCH STUDY AT THE OFFICE OF SOCIAL AND COMMUNITY EMPOWERMENT IN BATAM CITY. International Journal of Educational Review, Law And Social Sciences (IJERLAS), 1(1), 45–52. <https://doi.org/10.54443/ijerlas.v1i1.10>
- Goodell, JW (2020). COVID-19 and finance: Agendas for future research. Finance Research Letters, 35. <https://doi.org/10.1016/j.frl.2020.101512>
- Lasta Irawan, A. ., Briggs, D. ., Muhammad Azami, T. ., & Nurfaliza, N. (2021). THE EFFECT OF POSITION PROMOTION ON EMPLOYEE SATISFACTION WITH COMPENSATION AS INTERVENING VARIABLES: (Case Study on Harvesting Employees of PT. Karya Hevea Indonesia). International Journal of Social Science, Educational, Economics, Agriculture Research, and Technology (IJSET), 1(1), 11–20. <https://doi.org/10.54443/ijset.v1i1.2>
- Irwandy, I., & Sjaaf, AC (2018). Impact of National Health Insurance Policy on Hospital Efficiency: A Case Study in South Sulawesi Province. Indonesian Public Health Media. <https://doi.org/10.30597/mkmi.v14i4.5144>
- Indrayathi, PA, Listyowati, R., Nopiyan, NMS, & Ulandari, IDIC (2014). Quality of Services for Nursing Health Centers with Regional Public Service Agency status. Public Health: National Public Health Journal, 9(2). <https://doi.org/10.21109/kesmas.v9i2.519>
- Ilham, Rico Nur. et all (2019). Investigation of the Bitcoin Effects on the Country Revenues via Virtual Tax Transactions for Purchasing Management. International Journal of Suplly Management. Volume 8 No.6 December 2019.

- Ilham, Rico Nur. et all (2019).. Comparative of the Supply Chain and Block Chains to Increase the Country Revenues via Virtual Tax Transactions and Replacing Future of Money. International Journal of Supply Management. Volume 8 No.5 August 2019.
- likdanawati, likdanawati, Yanita, Y., Hamdiah, H., Nur Ilham, R., & Sinta, I. (2022). EFFECT OF ORGANIZATIONAL COMMITMENT, WORK MOTIVATION AND LEADERSHIP STYLE ON EMPLOYEE PERFORMANCE OF PT. ACEH DISTRIBUS INDO RAYA. International Journal of Social Science, Educational, Economics, Agriculture Research, and Technology (IJSET), 1(8), 377–382. <https://doi.org/10.54443/ijset.v1i8.41>
- Liawan, C. (2018). Analysis of the use of funds from the Regional Public Service Agency (BLUD) at the Sele Be Solu Regional General Hospital, Sorong City. Journal of Pitis AKP, 2(1). <https://doi.org/10.32531/jakp.v3i1.89>
- Majied Sumatrani Saragih, M. ., Hikmah Saragih, U. ., & Nur Ilham, R. . (2021). RELATIONSHIP BETWEEN MOTIVATION AND EXTRINSIC MOTIVATION TO ICREASING ENTREPRENEURSHIP IMPLEMENTATION FROM SPP AL-FALAH GROUP AT BLOK 10 VILLAGE DOLOK MASIHUL. MORFAI JOURNAL, 1(1), 1–12. <https://doi.org/10.54443/morfai.v1i1.11>
- Mentari Candrasari, Taufik Kurrohman, Nining Ika Wahyuni (2018). Analysis of Financial Performance and Services with Hospital Independence at Dr. Abdoer Rahem Hospital Situbondo <https://jurnal.unej.ac.id/index.php/e-JEBAUJ/article/view/7744>
- Nur Ilham, R. ., Arliansyah, A., Juanda, R., Multazam, M. ., & Saifanur, A. . (2021). RELATHIONSIP BETWEEN MONEY VELOCITY AND INFLATION TO INCREASING STOCK INVESTMENT RETURN: EFFECTIVE STRATEGIC BY JAKARTA AUTOMATED TRADING SYSTEM NEXT GENERATION (JATS-NG) PLATFORM. International Journal of Economic, Business, Accounting, Agriculture Management and Sharia Administration (IJEBA), 1(1), 87–92. <https://doi.org/10.54443/ijebas.v1i1.27>
- Nur Ilham, R., Heikal, M. ., Khaddafi, M. ., F, F., Ichsan, I., F, F., Abbas, D. ., Fauzul Hakim Hasibuan, A. ., Munandar, M., & Chalirafi, C. (2021). Survey of Leading Commodities Of Aceh Province As Academic Effort To Join And Build The Country. IRPITAGE JOURNAL, 1(1), 13–18. <https://doi.org/10.54443/irpitage.v1i1.19>
- Nur ilham, R., Likdanawati, L., Hamdiah, H., Adnan, A., & Sinta, I. . (2022). COMMUNITY SERVICE ACTIVITIES “SOCIALIZATION AVOID STUDY INVESTMENT” TO THE STUDENT BOND OF SERDANG BEDAGAI. IRPITAGE JOURNAL, 2(2), 61–64. <https://doi.org/10.54443/irpitage.v2i2.312>
- Nugroho, B. (2012). Institutional Patterns of Financial Management of Regional Public Service Agencies: Towards FMU Independence. Final Report.
- Puspitawati, DI, & Ratnawati, T. (2014). Analysis of Financial Independence Performance and Main Inpatient Service Activities at Regional Public Service Agency Menur Mental Hospital with Activity Based Costing Method. January Journal of Economics & Management.
- Rahmaniar, R., Subhan, S., Saharuddin, S., Nur Ilham, R. ., & Anwar, K. . (2022). THE INFLUENCE OF ENTREPRENEURSHIP ASPECTS ON THE SUCCESS OF THE CHIPS INDUSTRY IN MATANG GLUMPANG DUA AND PANTON PUMP. International Journal of Social Science, Educational, Economics, Agriculture Research, and Technology (IJSET), 1(7), 337–348. <https://doi.org/10.54443/ijset.v1i7.36>
- Retnaningsih, E., Misnaniarti, & Ainy, A. (2012). Feasibility Study of Public Service Agencies and Alternative Forms of Implementation of the Universal South Sumatra Social Security in accordance with the Law on the National Social Security System. Journal of Health Services Management.
- Sandi, H. ., Afni Yunita, N. ., Heikal, M. ., Nur Ilham, R. ., & Sinta, I. . (2021). RELATIONSHIP BETWEEN BUDGET PARTICIPATION, JOB CHARACTERISTICS, EMOTIONAL INTELLIGENCE AND WORK MOTIVATION AS MEDIATOR VARIABLES TO STRENGTHENING USER POWER PERFORMANCE: AN EMPIRICAL EVIDENCE

THE INFLUENCE OF INCOME RATIO ON INDEPENDENCE RATIO DURING COVID-19
AT LANGSA GENERAL HOSPITAL BLU

Maimun, Muammar Khaddafi, Naz'aina

- FROM INDONESIA GOVERNMENT. MORFAI JOURNAL, 1(1), 36–48. <https://doi.org/10.54443/morfai.v1i1.14>
- Sinta, I. ., Nur Ilham, R., Kumala Sari, D. ., M, M., Khaidir, K., & Ekamaida, E. (2021). Training The Processing Of Tomato Sauce For A Home-Based Business The Scale Of SMES. IRPITAGE JOURNAL, 1(1), 26–28. <https://doi.org/10.54443/irpitage.v1i1.24>
- Sinurat, M. ., Heikal, M. ., Simanjuntak, A. ., Siahaan, R. ., & Nur Ilham, R. . (2021). PRODUCT QUALITY ON CONSUMER PURCHASE INTEREST WITH CUSTOMER SATISFACTION AS A VARIABLE INTERVENING IN BLACK ONLINE STORE HIGH CLICK MARKET: Case Study on Customers of the Tebing Tinggi Black Market Online Store. MORFAI JOURNAL, 1(1), 13–21. <https://doi.org/10.54443/morfai.v1i1.12>
- Sugiyono. (2009). Statistics for Research. Bandung: Alfabeta. (2010). Educational Research Methods: Quantitative, Qualitative, and R&D Approaches. Bandung: Alfabeta.. (2010). Statistics for Research. Bandung: Alfabeta
- Tama, AI (2019). Study of Financial Independence of Regional General Hospitals as Regional Public Service Agencies. Optimal: Journal of Economics and Entrepreneurship, 12(2). <https://doi.org/10.33558/optimal.v12i2.1686>
- Yusuf Iis, E., Wahyuddin, W., Thoyib, A., Nur Ilham, R., & Sinta, I. (2022). THE EFFECT OF CAREER DEVELOPMENT AND WORK ENVIRONMENT ON EMPLOYEE PERFORMANCE WITH WORK MOTIVATION AS INTERVENING VARIABLE AT THE OFFICE OF AGRICULTURE AND LIVESTOCK IN ACEH. International Journal of Economic, Business, Accounting, Agriculture Management and Sharia Administration (IJEBA), 2(2), 227–236. <https://doi.org/10.54443/ijevas.v2i2.191>
- Wafumilena, ER, Soakakone, M., & Nugraheni, SAN (2019). Study of the Financial Management Pattern of the Pekalongan Health Center Regional Public Service Agency with the Holding System. Indonesian Journal of Health Policy: JKKI.
- Waluyo. 2018. The Effect of Addition of Taxpayers Number, Tax Audit, Tax Billing, and Taxpayers Compliance Toward Tax Revenue. The Accounting Journal of Business Development, 1(1).
- Widianto, KP, Trisnantoro, L., & Padmawati, RS (2015). Application of Financial Management Patterns for Public Service Agencies (PPK-BLU) in Community Mental Health Programs at Community Health Centers in Sleman Regency. Indonesian Journal of Health Policy.
- Wafumilena, ER, Soakakone, M., & Nugraheni, SAN (2019). Study of the Financial Management Pattern of the Pekalongan Health Center Regional Public Service Agency with the Holding System. Indonesian Journal of Health Policy: JKKI, 8(1).
- Wilda, & Sari, RN (2018). Performance Assessment Analysis of Dumai City General Hospital as a Regional Public Service Agency. Journal of Economics, 26.