Determinan Transparansi Informasi Keuangan Rumah Sakit Umum Daerah (RSUD) Di Indonesia

Fitria Andriyani

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh ukuran rumah sakit, tipe rumah sakit, manajemen rumah sakit, dan *Bed Occupancy Rate* (BOR) terhadap transparansi informasi keuangan Rumah Sakit Umum Daerah (RSUD) di Indonesia. Jumlah sampel yang digunakan dalam penelitian ini sebanyak 162 RSUD yang dihitung berdasarkan *purposive sampling*. Jenis data yang dikumpulkan merupakan data sekunder. Penelitian ini menggunakan pendekatan kuantitatif dengan metode analisis data dan pengujian hipotesis menggunakan analisis statistik deskriptif dan analisis regresi logistik. Hasil penelitian ini menunjukkan bahwa ukuran rumah sakit dan manajemen rumah sakit berpengaruh positif terhadap transparansi informasi keuangan Rumah Sakit Umum Daerah (RSUD). Sedangkan tipe rumah sakit dan *Bed Occupancy Rate* (BOR) tidak berpengaruh terhadap transparansi informasi keuangan Rumah Sakit Umum Daerah (RSUD).

Kata Kunci: transparansi, ukuran rumah sakit, tipe rumah sakit, manajemen rumah sakit, *Bed Occupancy Rate* (BOR)

Determinants of Financial Informasi Transparency in   Local Government Hospitals (RSUD) in Indonesia

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ABSTRACT

This study aimed to examine the effect of hospital size, hospital type, hospital management, and Bed Occupancy Rate (BOR) on the transparency of financial information of Local Government Hospitals in Indonesia. The number of samples used in this study was 162 Local Government Hospitals which were calculated based on purposive sampling. The type of data collected is secondary data. This research used quantitative approach with data analysis and also descriptive statistical analysis and logistic regression analysis as the hypothesis testing method. The results of this study indicate that hospital size and hospital management have a positive effect on the transparency of financial information in Local Government Hospitals. While the type of hospital and Bed Occupancy Rate (BOR) do not affect the transparency of financial information of Local Government Hospitals.

Keywords: *transparency, hospital size, hospital type, hospital management, Bed Occupancy Rate (BOR)*