

The Impact Of Changing Work Units Into Public Service Agencies On The Financial Performance Of Public Health Centers

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Abstract – This study aims to measure and analyze the effect of BLU financial management and human resource quality on financial performance and the effect of BLU financial management and human resource quality on financial performance moderated by the internal control system. The research method used is quantitative research. The objects of this study were all BLU community health centers in Soppeng Regency, South Sulawesi Province, with a total of 102 respondents consisting of the Head of the Health Center, Head of Administration, BLU Finance Officer, Recipient Treasurer, BLU Spending Treasurer, and Accounting System Operator. Data collection was carried out by distributing questionnaires and testing the research hypothesis using the IBM Statistical Package for Social Sciences (SPSS) analysis tool with the Moderate Regression Analysis (MRA) technique. The results of the study show that BLU financial management and the quality of human resources have a positive and significant effect on financial performance. In addition, it was found that the internal control system can strengthen the moderating effect of BLU financial management and the quality of human resources on financial performance.

Keywords – BLU Financial Management, Quality of Human Resources, Financial Performance, Internal Control System.

I. INTRODUCTION

The Public Service Agency (BLU) is an agency within the Government that was formed to provide services to the community in the form of supplying goods and/or services that are sold without prioritizing profit and in carrying out its activities based on the principles of efficiency and productivity. BLU aims to improve services to the community to promote general welfare and educate the nation's life by providing flexibility in financial management based on economic and productivity principles, and implementing sound business practices.

With flexibility in managing the finances of the Public Service Agency (BLU), it is hoped that regional agencies can improve their financial performance in addition to service performance while remaining not profit oriented. This is based on the Regulation of the Minister of Home Affairs of the Republic of Indonesia Number 79 of 2018 which is an SKPD within the government whose job is to provide services that are not profit-oriented. In the regional planning process, it is necessary to balance the availability of several things, such as the capacity of the government apparatus, its resources, and both human resources and financial resources. In this regard, to measure the level of achievement of the plans set with the targets to be achieved, it is necessary to evaluate performance. The success of a government agency cannot be measured solely from its financial perspective. Surpluses or deficits in the financial statements cannot be used as a measure of success, because in essence, they are not looking for profit, the success of a government agency must also be measured by its performance.

Measuring financial performance is a form of implementation of health agency accountability from the application of the new public management concept in the context of bureaucratic reform in Indonesia. Measurement of financial performance provides activity results that can describe what has been done and achieved to identify opportunities and challenges for agency

development (Shaw 2004).

The community health center (Puskesmas) is one of the health agencies owned by a region. Puskesmas is an institution that in its implementation provides first-level health services. Apart from being a business unit, the Puskesmas business management also has a social mission.

The Regional Government of Soppeng Regency, South Sulawesi Province, is trying to improve health services by making institutional improvements and the management of health institutions. Thus, one of the ways that the regional government has done this is to change the status of the puskesmas to become a Regional Public Service Agency (BLUD). In Government Regulation Number 23 of 2005, BLUD which is implemented in a health agency can provide benefits, namely better and transparent financial governance because it has used Financial Accounting Standards (SAK) reporting which provides information about activity reports, financial position reports, cash flow reports and notes to financial statements.

The Puskesmas in Soppeng Regency, in their status as BLUDs, are divided into 2 stages. Where in the first stage, namely in 2019 6 health centers that changed their status to BLUDs including the Tanjonge, Takalala, Pacongkang, Cangadi, Cabbenge, and Batu-batu health centers. Then the second stage will be carried out in 2020 by converting 11 puskesmas into BLUDs so that a total of 17 puskesmas will become BLUDs in 2020.

The following is an illustration of the cash ratio of public service agencies in the Soppeng District Community Health Center in 2019:

Public health center	Cash Ratio	Evaluation	Score	Score Max
Stones	45,66	0 <RK ≤ 60	0.25	2
Cabenge	113.85	60 <RK ≤ 120	0.5	2
Cangadi	113.57	60 <RK ≤ 120	0.5	2
Pacongkang	51,39	0 <RK ≤ 60	0.25	2
Takalala	63,49	60 <RK ≤ 120	0.5	2
Tanjonge	207,60	180 <RK ≤ 240	1.5	2

The table above shows the cash ratio of puskesmas in Soppeng Regency in 2019. The highest cash ratio is owned by the Tanjonge puskesmas with a ratio value of 207.60 and gets a score of 1.5 out of a maximum score of 2 and the lowest cash ratio is owned by the Batubatu puskesmas with a ratio value of 45.66 and received a score of 0.25 out of a maximum score of 2. From the ratio achievement obtained by the puskesmas in Soppeng Regency, this is still not optimal. This can be seen in the scores obtained by each puskesmas in 2019.

Research on performance in the health sector is mostly carried out in hospitals, and only a few are conducted in health centers, especially in health centers that already have the title of Public Service Agency. The Public Service Agency (BLU) is a public organization that has semi-autonomy in financial management to provide to quality public services prioritizing performance through implementing sound business practices in its financial management.

BLU/BLUD financial management is one of the factors that determine the achievement of performance in organizations implementing BLU. This is to research conducted by (Siska, Sari, and Basri 2021). According to (Anggraini and Puranto 2010) Apart from financial management, other instruments need to be considered in implementing policies, namely the quality of human resources. The role of human resources in agencies is very important because it is the prime mover of all organizational activities or activities in achieving its goals both to gain profits and to maintain the survival of the organization. The success or failure of an organization in maintaining its existence of the organization starts from the human effort itself in increasing maximum effectiveness and efficiency. In other words, organizational performance is greatly influenced and even depends on the quality and competitive ability of its human resources.

This is in line with the opinion expressed (Rahayu, Sulindawati, and Sinarwati 2014)that the quality of human resources in an organization is very important for its meaning and existence in increasing work productivity, as well as determining success or failure in achieving goals and developing the organization's mission. A study (NOOR 2015) states that the quality of human resources has a positive and the most dominant effect on the performance of the BLUD Puskesmas. But research (Fahdi, Sari, and Apostle 2015) HR quality has no effect.

In this study, the researchers proposed the internal control system as a variable that moderated the relationship between BLUD financial management, the quality of human resources, and the financial performance of BLU health centers. The use of the internal control system as a moderating variable for the influence of BLU financial management and the quality of human resources on financial performance refers to the research results (Siska et al. 2021) believe that the internal control system can strengthen the moderating effect of BLU financial management and the quality of human resources on performance achievement.

New Performance Management (NPM)

New Public Management (NPM) is a shift in the budgeting system from traditional to performance-based (Grosso and Van Ryzin 2012) NPM is a decentralized organization so services provided will get better results because they are more flexible and personal. Indonesia has adopted the concept of NPM by carrying out state financial reforms which started in late 2003, with the issuance of three new packages of state financial regulations, namely Law no. 17 of 2003 concerning State Finance, Law No. 1 of 2004 concerning the State Treasury, and Law no. 15 of 2005 concerning State Financial Audit. Based on this Law, government agencies whose main tasks and functions provide services to the community can apply a flexible financial management pattern, in the form of the freedom to implement sound business practices to maximize service to the community while still highlighting productivity, efficiency, and effectiveness through the Public Service Agency (BLU). BLU is a tool to improve the performance of public services through the implementation of financial management based on results, professionalism, accountability, and transparency

Goal Setting Theory

The goal-setting theory developed by Locke in 1968 has started to attract interest in various organizational problems and issues. According to goal setting theory, individuals have several goals, choose goals, and are motivated to achieve these goals (Srimindarti 2012). This theory assumes that the main factor influencing the choices that individuals make is the goals they have. Goal-setting theory has shown a significant influence on goal formulation (Arsanti 2010). Specificity and difficulty are attributes of goal setting. Generally, the more difficult and specific the goals are set, the higher the achievement level will be.

BLU Financial Management

Government Regulation Number 23 of 2005 concerning the Pattern of Financial Management of Public Service Bodies explains that the Pattern of Financial Management of Public Service Bodies, hereinafter referred to as PPK-BLU, is a pattern of financial management that provides flexibility in the form of latitude to establish sound business practices to improve services to society to advance the general welfare and educate the life of the nation. The indicators for this variable are (Pemandagri No. 79 of 2018): budget planning, budget execution, employees and remuneration, reporting and accountability, supervision, and coaching.

Quality of Human Resources

Human resources (HR) are the people who are ready, willing, and able to contribute to organizational goals (Werther and Davis, 1996 in (Ardinisari 2019). deep nogi(Ardinisari 2019) argues that the quality of human resources is a very important element in improving organizational services to public needs. Therefore, there are two fundamental elements related to human resource development, namely the level of education and skills possessed by employees/workers. According to (Matutina 2001) HR quality can be seen knowledge, skills, and abilities.

Financial performance

According to (Fahmi 2012) Financial performance is an analysis carried out to see how far the company has carried out by using the rules properly and correctly. According to (Mahsun 2006)"Performance is an Indonesian word from a root word that translates words from a foreign language, achievement. The word performance (performance) in the context of the task, is the same as work performance. The definition of performance in the organization is the answer to the success or failure of a predetermined organizational goal. Performance can be known only if the individual or group has these success criteria in the form of certain goals or targets to be achieved. Without goals and targets, it is impossible to know the performance of a person or organization because there are no benchmarks. The indicator for this variable is the Regulation of the Director General of Treasury Number PER-36/PB/2016: cash ratio, current ratio, receivables collection period, fixed asset turnover, fixed asset return, equity return,

Internal Control System

According to (Mahmudi 2015)The internal control system is an integral process of actions and activities carried out by management (executive) and its staff to provide adequate guarantees or assurance for the achievement of organizational goals through effective and efficient activities, reliability of financial reports, safeguarding state assets, and compliance with regulations. Indicators of internal control according to (Coso 2013) are control environment, risk assessment, control activities, information and communication, and monitoring.

II. METHOD

A. Population, Sample, and Sampling Technique

The population in this study were all community health centers in Soppeng District, South Sulawesi Province. The sampling method used in this study uses a saturated sampling technique. Sugiyono (2021) explains that "saturation sampling is a sampling technique when all members of the population are used as samples. The entire population was used as a sample in this study and the sample studied was a structural official of the BLUD Public Health Center in Soppeng Regency, South Sulawesi Province. The source of data used in this research is primary data. Primary data is information collected by researchers who aim for the research process (Sugiyono 2021).

B. Data analysis technique

The data analysis technique used in this study is a statistical analysis method using SPSS 25.0. The data analysis method used in this study is multiple linear regression analysis and moderated regression analysis (MRA). In this study, several stages of testing were carried out, namely data validity testing, reliability testing, classical assumption testing, and hypothesis testing (Sekaran and Bougie, 2020).

C. Regression Analysis of Research Data

Multiple Regression Analysis (Multiple Regression Analysis)

Hypothesis 1 and hypothesis 2

Table 1. Results of Multiple Linear Regression Analysis (Before Moderation)

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	std. Error	Betas		
1	(Constant)	5,089	2,648		1,922	,057
	PKBLU	,099	.038	,202	2,614	,010
	KSDM	,526	.065	,626	8,119	,000

a. Dependent Variable: FINANCIAL PERFORMANCE

Source: Primary Data Processed, 2023

Table 2. R test

Summary models				
Mode	R	R Square	Adjusted R Square	std. Error of the Estimate
1				
1	,748a	,560	,551	1,590

a. Predictors: (Constant), KSDM, PKBLU

Source: Primary Data Processed, 2023

The value of the determinant coefficient R square in the test results above shows a value of 0.560 or 56.0%. These results indicate that the financial performance variable is influenced by the BLU Financial Management variable (X1) and the Quality of Human Resources (X2), amounting to 56.0%. The remaining 44.0% is influenced by other variables outside the independent

variables examined in this study. Based on the results of the regression test above, a mathematical equation can be arranged as follows.

$$Y = 5.089 + 0.99 X1 + 0.526 X2$$

Hypothesis testing in this study was carried out partially by using the t-test which can be seen as follows.

1. A constant value of 5.089 indicates that if BLU's financial management and human resource quality are 0, then the resulting financial performance capability is 5.089.
2. The influence of BLU financial management (X1) on financial performance (Y). In the BLU financial management variable (X1) a probability value of 0.010 is obtained. Because the probability value is less than 5% (0.001<0.050), partially the BLU financial management variable (X1) has a significant effect on the financial performance variable (Y). Based on the coefficient value of 0.99, it is positive, indicating a positive influence. This can be interpreted that every time there is an increase in BLU financial management by 1 time, the financial performance will increase by 0.99. This means that the higher the financial management of BLU (X1), the higher the financial performance (Y).
3. In the variable quality of human resources (X2) on financial performance (Y). In the human resource quality management variable (X2) a probability value of 0.000 is obtained. Because the probability value is less than 5% (0.001<0.050), partially the quality of the human resource variable (X2) has a significant effect on the financial performance variable (Y). Based on the coefficient value of 0.526, it is positive, indicating a positive influence. This can be interpreted that every time there is an increase in the quality of human resources by 1 time, financial performance will increase by 0.526. This means that the higher the quality of human resources owned (X1), the higher the financial performance (Y).

Moderation Regression Analysis(Moderated Regression Analysis)

Table 3. Moderation Regression Analysis Results

Coefficientsa						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	std. Error	Betas		
1	(Constant)	149,371	23,489		6,359	,000
	PKBLU	-,660	,301	-,1348	-2.195	.031
	KSDM	-1,787	,583	-2.126	-3,063	,003
	SPI	-3,634	,584	-5,736	-6,218	,000
	X1*Z	,020	,008	3,174	2,632	,010
	X2*Z	,057	,014	5,159	4,065	,000

a. Dependent Variable: Financial Performance

Source: Primary Data Processed, 2023

Table 4. R test

Summary models				
Model	R	R Square	Adjusted R Square	std. Error of the Estimate
1	,838a	,702	,687	1.328
a. Predictors: (Constant), X2*Z, PKBLU, KSDM, TotalSPI, X1*Z				

Source: Primary Data Processed, 2023

The value of the determinant coefficient R square in the test results above shows a value of 0.702 or 70.2%. These results indicate that the financial performance variable (Y) is influenced by 70.2% by BLU financial management (X1) and the quality of human resources (X2) after interacting with the internal control system variable (Z). The remaining 29.8% is influenced by other variables outside the independent variables examined in this study. Based on the results of the moderation regression test, the following mathematical equations can be arranged.

$$Y = 149.371 - 0.660 X1 - 1.787 X2 - 3.634 Z + 0.020 X1.Z + 0.057 X2.Z$$

Hypothesis testing in this study was carried out partially by using the t-test which can be seen as follows.

1. The internal control system (Z) moderates the influence of BLU financial management (X1) on financial performance (Y). In the BLU financial management variable (X1*Z) a probability value of 0.010 is obtained, which is less than the standard significance value of 0.050. This shows that the internal control system moderates the influence of BLU financial management on financial performance. The coefficient for the interaction of BLU financial management variables and the internal control system is 0.020 with a positive value, which means that the internal control system variable (Z) strengthens the influence of BLU financial management (X1) on financial performance (Y). This means that the higher the internal control system owned by the health center,
2. The internal control system (Z) moderates the effect of the quality of human resources (X2) on financial performance (Y). In the human resource quality variable (X2*Z) a probability value of 0.000 is obtained, which is less than the standard significance value of 0.050. This shows that the internal control system moderates the influence of the quality of human resources on financial performance. The coefficient for the interaction of the variable quality of human resources and the internal control system is 0.057 with a positive value, which means that the variable of the internal control system (Z) strengthens the effect of the quality of human resources (X2) on financial performance (Y). This means that the higher the internal control system owned by the health center,

III. DISCUSSION

A. Public Service Agency Financial Management Has a Positive Influence on Financial Performance

The results of hypothesis testing show that the proposed first hypothesis is accepted. Thus the hypothesis states that financial management of public service agencies has a positive and significant effect on financial performance empirically can be proven at the public health center (Puskesmas) in Soppeng Regency. This means that the better the implementation of BLU financial management is carried out, this will be followed by increase in the financial performance of the Puskesmas. On the other hand, if the implementation of BLU financial management is not well carried out by the Puskesmas, the resulting lower level of financial performance will be.

(Restianto and Bawono 2015) stated that public sector organizations that implement BLUD financial management make performance agreements, can provide rewards to employees in the form of remuneration based on performance indicators, as well as procurement of goods and services that do not follow Presidential Regulations (Perpres), namely based on the policies of the BLUD leadership. This can affect the leadership or employees in improving their performance. So with this BLUD, financial management at the puskesmas can be carried out independently so that the puskesmas can prepare its budget according to needs.

The results of this study support the theory of goal setting which assumes that the main factor influencing the choices that individuals make are the goals they have. Goal setting theory is stated(Locke and Latham 2012) explains that an employee who is committed to high goals will affect managerial performance. Setting goals or targets carried out by management is important to be implemented to achieve performance. The theory of goal setting explains the relationship between goals and performance, the higher the commitment to serve one's organization to achieve goals, the higher one's effort or performance can affect performance. (Locke and Latham 2012) states that when achievement goals are easy to achieve, less effort is expended. BLU financial management enters into the business issued in the theory of goal setting. The applied financial management will have an impact on the resulting financial performance. The results of this study support research conducted by (Siska et al. 2021) and (Jahra 2013) which revealed the results that BLUD financial management has a positive influence on the financial performance of BLUD health centers.

B. The Quality of Human Resources Has a Positive Influence on Financial Performance

The results of hypothesis testing show that the second hypothesis proposed is accepted. Thus the hypothesis states that the quality of human resources has a positive and significant effect on financial performance. This means that the better the quality of human resources owned by the puskesmas, the better the financial performance of the BLU puskesmas in Soppeng Regency.

According to (Matutina 2001) Good quality human resources are needed where qualified employees, namely employees who have knowledge, skills, and abilities can complete their work properly so that it will have implications for improving performance.

The results of this study support the theory of goal setting which assumes that the main factor influencing the choices that individuals make are the goals they have. Goal setting theory is stated by (Locke and Latham 2012) explains that an employee who is committed to high goals will affect managerial performance. One characteristic of goal setting is the difficulty level of the goal. Different levels of goal difficulty will provide different motivations for individuals to achieve a certain performance. A low level of difficulty in goals will make individuals view goals as routine achievements that are easy to achieve so will reduce individual motivation to be creative and develop their abilities. Whereas at a higher level of goal difficulty but possible to achieve, individuals will be motivated to think about how to achieve these goals. This process will be a means of developing individual creativity and ability to achieve these goals.

The results of this study support research conducted by (Priandari, Riyandi, and Ingga 2019) which states that the effect of the quality of human resources on financial performance is proven to have a significant effect and gain support with a unidirectional influence. As well as research (Sewang 2021) found that the quality of human resources who are competent in the financial sector will be able to influence the improvement of financial performance.

C. Internal Control System Moderation on the Relationship Between BLU Financial Management and Financial Performance

The results of the study show that the internal control system can strengthen the effect of public service agency financial management on the financial performance of the Community Health Centers in Soppeng Regency. This means that the interaction between public service agency financial management and the internal control system can increase the positive relationship between public service agency financial management and financial performance. public service agency financial management.

The findings of this study are consistent with the opinion (Restianto and Bawono 2015) which explains that BLUD financial management explains flexibility in the form of discretion in managing income and expenditure. The Puskesmas can freely or directly use its income according to the needs at that time, still based on the Budget Plan. Therefore, the granting of authority and flexibility in managing finances, to prevent irregularities and fraud, it must be followed by supervision and strong internal controls.

The findings of this study are confirmed by research conducted by (Siska et al. 2021) revealed that the existence of internal control can improve BLUD management and have an impact on improving the performance of BLUD Health Centers and (Misfekar 2018) which revealed the results that internal control was able to become a moderating variable between the relationship between BLUD financial management and puskesmas performance. This can be interpreted that the better the internal control system owned by the Puskesmas, the better the implementation of financial management used to produce the expected financial performance.

D. Moderation of the Internal Control System on the Relationship Between the Quality of Human Resources and Financial Performance.

The results of the study show that the internal control system can strengthen the influence of the quality of human resources on the financial performance capabilities of the Community Health Centers in Soppeng Regency. This means that the internal control system can improve individual competency in carrying out their duties to improve the financial performance of the puskesmas.

Explained by (NOOR 2015) that human resources are the main supporting pillar as well as the driving force of the organization to realize the vision and mission and goals of the organization. Therefore, it is very important in selecting the quality of human resources to be recruited to manage finances, so determining and selecting the quality of these human resources must be followed by strong internal controls. The strengthening of the control function is carried out by establishing an internal control system regarding the selection of quality human resources.

The findings of this study are confirmed by research conducted by (Siska et al. 2021) which states that internal control can moderate the relationship between the quality of human resources and the performance of puskesmas can be tested and does not

need to be eliminated. Based on the results of the research that has been done, it is explained that the internal control system can improve the quality of individuals in carrying out their duties to improve the financial performance of the Puskesmas.

IV. CONCLUSION

Based on the results of hypothesis testing and discussion regarding the influence of BLU financial management and the quality of human resources on financial performance with the internal control system as a moderating variable, the following conclusions can be drawn:

1. Public service agency financial management (BLU) has a positive effect on financial performance empirically. The results of this study support goal setting theory which assumes that the main factor influencing the choices made by individuals is the goals they have. also high one's effort or performance so that it can affect performance. In this study, BLU's financial management is included in the business issue in the theory of goal setting. This proves that the better the BLU financial management implemented in public health centers will have a positive effect on its financial performance.
2. The quality of human resources has a positive effect on financial performance empirically. The results of this study support the theory of goal setting which assumes that the main factor influencing the choices that individuals make are the goals they have. One characteristic of goal setting is the difficulty level of the goal. Different levels of goal difficulty will provide different motivations for individuals to a achieve certain performance. A low level of difficulty with goals will make individuals view goals as routine achievements that are easy to achieve so will reduce individual motivation to be creative and develop their abilities. Creativity and ability development are a reflection of the qualities possessed by individuals. This proves that a better quality of human resources owned by a public health center will have a positive effect on the resulting financial performance.
3. The internal control system strengthens in moderating the influence of BLU financial management on financial performance. These findings indicate that the internal control system has a significant positive effect on strengthening the influence of BLU financial management on financial performance. When there is a grant of authority and flexibility in managing finances, this must be followed by strong internal supervision and control to prevent irregularities and fraud. The results of this study prove that public health centers that have a high internal control system will support the implementation of BLU financial management to produce good financial performance.
4. The internal control system strengthens in moderating the influence of the quality of human resources on financial performance. These findings indicate that the internal control system has a significantly positive effect on strengthening the effectiveness of the quality of human resources on financial performance. This means that the internal control system can improve individual competency in carrying out their duties so as to improve the financial performance of the puskesmas. The results of this study prove that a public health center that has a high internal control system will be able to improve the quality of individuals in carrying out their duties to improve the financial performance of the health center.

V. SUGGESTION

Based on th²e research conclusions, several suggestions for further research related to financial performance are recommended as follows:

1. For further research, you can also try to do this research with different research methods, for example, qualitative research methods or mixed methods between qualitative and quantitative.
2. Future research is expected to be able to test other variables such as service base rates, leadership, organizational culture and other variables related to financial performance so that more specific results can be found regarding what and how these factors influence financial performance.
3. This study uses instruments based on questionnaires distributed to respondents so that for further research it can be examined with other research instruments.

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