ANALYSIS OF FINANCIAL PERFORMANCE AND SERVICES PERFORMANCE BEFORE AND DURING THE COVID-19 PANDEMIC (CASE STUDY AT BAYU ASIH HOSPITAL PURWAKARTA)

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ABSTRACT
Bayu Asih Regional General Hospital Purwakarta is a regional public service agency since 2010. Currently, it serves as a referral hospital for COVID-19 patients. Indonesian economy is heavily affected by the COVID-19 pandemic, especially in industry sectors and health sectors such as hospitals. Therefore, it is interesting to analyze its impact to the hospital in independency of financial and services as the purpose of this qualitative research. The primary data are service independency and financial data of pre-pandemic of the COVID-19 in 2019 and during COVID-19 pandemic in 2020. These data will be compared using ratios such as financial performance analysis are liquidity, solvency, and profitability ratios. For measurement, four indicators used: Bed Occupancy Rate (BOR), Turn Over Interval (TOI), Bed Turn Over (BTO) dan Average of Stay (ALOS). This research shows service and financial performance increment in 2019. However, there is huge decrease in 2020 due to visit restriction and room conversion into COVID-19 isolation room to expand room and bed capacities. These changes affect the hospital's performance and independency of financial and services.

Keywords: Level of Independence, Financial Performance, Service Performance

I. INTRODUCTION

The Coronavirus, or COVID-19 is first identified in Wuhan, Province of Hubei, China. It is a new respiratory virus that cause illness to the common cold and more serious infections such as pneumonia, bronchitis, or severe acute respiratory syndrome (SARS) and Middle East Respiratory Syndrome (MERS) (Centre, 2020). The virus was announced and confirmed to have reached Indonesia in early of March 2020 (Gorbiano, 2020). Confirmed cases have been reported in all of Indonesia's provinces (Covid-19, 2020) and Indonesian government in April declares Covid-19 outbreak as 'national disaster' and began to make countermeasures to reduce the impact of COVID-19 pandemic (Times, 2020). Almost all sectors affected and economic growth since second quarter of August is -5.32% (Gusti, 2020). It proves strong influence of COVID-19 pandemic to Indonesian economic growth. It also affects organizations performance including public sector or government organization.

In Indonesia, the corona virus that causes COVID -19 began in March 2020, the government made countermeasures to reduce the impact of the covid-19 pandemic, not only health was affected by almost all sectors, all of which were affected, the economic sector certainly experienced significant impact. Seriously, mentioned by the Central Statistics Agency that economic growth since August 1st quarter 2020 was minus up to 5.32%, this proves the huge influence of Covid-19 on economic growth in Indonesia. In addition to having an impact on economic growth, Covid-19 also has a profound impact on the performance of organizations including public sector organizations (government agencies).

In these life and work changing in relation to COVID-19, a research is conducted by comparing data between pre-pandemic and during pandemic of the COVID-19 to assess the financial and service performance and independency of Bayu Asih Regional General Hospital Purwakarta. According to Purwakarta regent's decree number 445/kep.616-RSUD BA/2010 about Pattern Decision of Financial Management of Regional Public Service Agency (PPK - BLUD), The Bayu Asih Regional General Hospital Purwakarta is a hospital that implements the Financial Management Pattern of Regional Public Service Agency.
Law Number 44 of 2009 mandates that hospitals established by the central government and local governments must be managed in the form of public services (BLU) or the form of regional public services (BLUD), emphasized by the Minister of Health of the Republic of Indonesia since the beginning of 2012. Implementing the Regional Public Service Agency (PPK-BLUD) Financial Management Pattern. The service of the Bayu Asih Regional General Hospital in 2019 before the pandemic had increased but during the pandemic in 2020 it decreased due to restrictions on visits and the conversion of normal care rooms to Covid 19 isolation rooms, where the number of beds has decreased from a predetermined standard.

Masnah (2012) explains that the flexibility in the financial management of BLUDs at the RSUD is expected to improve service performance and financial performance so that hospitals can provide optimal health services and can compete with competitors. ThAbadie results of his research show that the trend of service performance is not following the standard type of hospital so that the financial performance is relatively stagnant. Majidj et al. (2009; Antoni et al., 2020; Abadia et al., 2020; Ablak & Yesiltas, 2020; Khvatskaya et al., 2020) examined the financial performance of 69 BLU central government hospitals and the results showed that in general the average current ratio, quick ratio, and debt ratio is quite good, but there are financial ratios below average. Hantoro (2010) reports that hospital service performance has a significant effect on patient loyalty, but patient satisfaction does not affect the relationship between service performance and patient loyalty. Susanto and Nandiarndhana (2005) assessed the quality of hospital services using the servquel model and the results showed that good service quality was able to improve the hospital's financial performance. Meanwhile, Handayani and Sriyanto (2015) aim to evaluate the service and financial performance of hospitals that have implemented PPK-BLUD since 2012. There are several research results including a negative correlation between TOI and CRR (if the TOI is higher, the CRR is lower, and vice versa).

Based on some of the research above, researchers are motivated to research analyzing financial performance and service performance with independence at the Bayu Asih Hospital in Purwakarta, because the world situation is currently in the covid-19 pandemic, the researchers interested in comparing the analysis of financial performance and service performance in the previous period, covid-19 and during the covid-19 period. The independence of the hospital in question is a description of the ability to pay for hospital obligations both in the short and long term. Measuring instruments used in assessing financial performance are liquidity ratios, solvency, and profitability. The service performance measurement tool uses four indicators, namely Bed Occupancy Rate (BOR), Turn Over Interval (TOI), Bed Turn Over (BTO), and Average Length of Stay (ALOS).

In assessing financial and service performance, a different test will be carried out, the independence of the hospital which is tested with financial and service performance before the covid-19 pandemic and during the covid-19 pandemic (2019 and 2020). Therefore, the formulation of the problem in this study is there a difference in independence as assessed from financial and service performance before the Covid-19 pandemic and during the Covid-19 pandemic? The purpose of this study was to analyze hospital independence as measured by financial performance and service performance in the situation before the Covid 19 pandemic and during the Covid-19 pandemic at the Bayu Asih Hospital Purwakarta.

II. LITERATURE REVIEW

2.1 Financial Autonomy
The independence of an agency, especially in this study, is a hospital. In measuring its financial management, the Cost Recovery Rate (CRR) indicator can be used. According to Gani (1996), CRR is an indicator of efficiency and is the level of ability to recover costs from a business unit within a certain period. According to Hartati (2012) CRR is the ability of revenue from services to finance expenses. Cost Recovery Rate (CRR) is a comparison between total revenue and total costs, directly from any changes in the income factor and cost factors that have an impact on the cost recovery rate. In the hospital, the level of independence is the ability to finance all expenditures from functional income, both operational and investment expenditures. Functional income is the total of subsidized functional income.

2.2 Financial Performance
The financial performance of a company such as a hospital is reflected in the financial reports that are prepared annually. If the hospital's financial management does not go well, the need for supporting health services will be disrupted. In fact, finance is one of the factors that influence the development of health services. Financial performance analysis in many ways can provide important indicators related to the financial condition of the hospital.
hospital, so that it can be used as a tool of consideration in decision making, especially for the director as the head of the hospital to establish policies, develop better plans, and determine better policies. Right so that health services will be better in the following years.

According to Jumingan (2006: 239), which follows the financial performance is a description of the hospital's financial condition in a certain period, both regarding the aspects of raising funds and channeling funds, which are usually measured by indicators of capital adequacy, liquidity, and profitability. Financial performance is an analysis carried out to determine the extent to which the company has implemented the rules that have been set regarding the proper and correct use of finance. Fahmi (2017: 2)

The definition of financial performance according to Sawir (2003) explains that: "Financial performance is a process or process tool to determine the company's financial condition, by making rational decisions using certain analytical tools." This financial performance analysis can be carried out both by external parties and internal parties of the company. Based on some of the above definitions, the authors conclude that financial performance is an achievement that is produced or achieved by a company in the financial sector in a certain period which reflects the health level of the company in that field. Opinion Fidhayatin (2012: 205) quoted by Aringga (2017) "a healthy company will be able to provide profits for the owners of capital, healthy companies can also pay debts on time". In addition, the financial performance of a company that has been achieved in one year or one period time is a picture of whether a company is healthy or not.

The financial performance of a BLUD can illustrate the level of financial health and dependence of the hospital on subsidized funds provided by the government. The indicator used to measure financial performance is the Hospital's Financial Independence Level. The greater the level of hospital financial independence, the better the financial performance of hospitals that implement PPK BLUD. Hospital is said to have the best performance of financial independence if it has a Financial Independence Level above 100%. The level of financial independence is a measure of how well the hospital can pay for its entire expenditure from functional income. A regional government hospital with a BLUD status, the assessment of its financial performance can be measured based on the BLUD's level of ability in: Obtain business results or work results from the services provided (profitability), fulfill short-term obligations (liquidity), fulfill all obligations (solvency) and the ability of revenue from services to finance expenses.

The independent variable in financial performance can be measured by the following indicators:

a) **Liquidity Ratio**

The liquidity ratio is used to determine the ability of the company/hospital to meet financial obligations when billed / short-term liabilities. The liquidity ratio that is often used is the current ratio. The Current ratio is a comparison between current assets and short-term liabilities, with the following formula:

\[
\text{Current ratio} = \frac{\text{Current asset}}{\text{Current liabilities}}
\]

The standard size of the current ratio per hospital is 1.75-2.75 (Syaf, AC, 2000)

b) **Solvency Ratio**

The solvency ratio can be used to assess the ability of a company/hospital to meet its financial obligations, both short and long-term. Munawair (2001), one of the ratios used in measuring hospital solvency is the ratio of own capital to total assets. This ratio explains the amount of total hospital wealth financing that is financed from its own capital, with the following formula:

\[
\text{Debt to total asset ratio} = \frac{\text{Total Debt}}{\text{Total Asset}}
\]

The standard size of the ratio of own capital to total hospital assets is 0.4-0.5 (Syaf, AC, 2000)

c) **Rentability Ratio**
According to Munawir (2001) the profitability ratio can be used to assess the ability of a company / organization to earn profits. According to this ratio for hospitals is used to assess the hospital's ability to obtain business results from the services provided. One of the profitability ratios used to measure the financial performance of the home is Return on Assets (ROA) or Return on Investment (ROI), with the following formula:

\[
\text{Return on Asset} = \frac{\text{Net income}}{\text{Total Asset}}
\]

The standard size of return on assembly assets is 0.025-0.15 (Syaf, AC, 2000).

2.3 Service Performance

Hospital is a health service institution that has been determined and regulated by the laws and regulations of the Republic of Indonesia. Types of Health Services Based on the level according to the Republic of Indonesia Law No. 36 of 2009 concerning health, providing good and quality service, the hospital must have some of adequate costs and this cost is a problem and challenge for the hospital that must be addressed carefully by the management to develop a business in the hospital.

The internal business process perspective is the process manager in identifying various important processes that the company must master well from the acquisition of raw materials to finished products to consumers in order to be able to meet the goals of both shareholders and target customer segments. Kaplan and Norton (2000: 80) In an internal business perspective, based on national health service measurement standards (MOH, 2005), hospital service indicators can be used to determine the level of utilization, quality, and efficiency of hospital services. Based on the Regulation of the Minister of Health (Permenkes) of the Republic of Indonesia Number 1171 of 2011, many indicators can be used to assess hospitals, the most frequently used are as follows:

a) Average Length of Stay (AvLOS)

Average Length of Stay (AvLOS) Based on Permenkes No.1171 of 2011, AvLOS is the average length of stay of a patient. This indicator provides an overview of the level of efficiency and can also provide an overview of the quality of service, if applied to certain diagnoses it can be used as things that need further observation. In general, the ideal AvLOS value is between 6-9 days (Permenkes No.1171 of 2011)

\[
\text{Avlos} = \frac{\text{Length of stay}}{\text{Inpatient Discharge}}
\]

b) Bed Occupancy Ratio (BOR)

Based on Permenkes No.1171 of 2011, BOR is the percentage of bed use in a certain time unit. This indicator provides an overview of the high and low level of utilization of hospital beds. The ideal BOR parameter value is between 60-85%. Formula:

\[
\text{BOR} = \frac{\text{Inpatient Service days}}{\text{Inpatient bed count days}}
\]

Bed Turn Over (BTO)

Bed turnover rate Based on Permenkes No.1171 of 2011, BTO is the frequency of using a bed in one period, the number of times the bed is used in a certain unit of time. Ideally in one year, one bed is on average used 40-50 times. Formula:

\[
\text{BTO} = \frac{\text{Inpatient Discharge}}{\text{Bed count}}
\]

c) Turn Over Interval (TOI)

Turnover Grace Based on Permenkes Number 1171 the year 2011, TOI is the average day that the bed is not occupied, from being filled to the next time it is filled. This indicator provides an overview of the level of efficiency of using a bed. Ideally, the bed is empty / unfilled in the 1-3 days range. Formula:
III. THEORETICAL FRAMEWORK AND HYPOTHESIS

The level of effectiveness and efficiency of financial and non-financial performance of PPK BLUD can be seen from the Cost Recovery Rate and the level of independence of a hospital. The measurement of financial and non-financial performance of PPK BLUD has been regulated by the Decree of the Minister of Health 1164 / MENKES / SK / X / 2007 which each performance measurement has different indicators. The overall performance of the hospital is the achievement of the level of effectiveness and efficiency in its management. Assessment of financial performance (financial) and service performance (non-financial) is helpful for a decision taken because it will show how well a company is doing running its business, in brief, we will discuss the relationship and influence of two different indicators between financial and non-financial as can see in Figure 1.

Hypothesis:

H$_1$: There is differences financial performance pre pandemic covid 19 between during pandemic covid 19.

H$_2$: There is differences service performance pre pandemic covid 19 between during pandemic covid 19.

IV. RESEARCH METHODOLOGY

4.1 Research design

This study uses quantitative analysis techniques, by collecting primary data through performance reports and hospital financial reports. The descriptive research describes the condition of the object of research more deeply, while hypothesis testing explains the general condition of the relationship between variables. Data collection was carried out from literature studies and literature reviews that support the research. Data analysis important part of the scientific method, the data can be given meaning and meaning that is useful in solving research problems.

4.2 Data types and sources

The type of data used is primary data, namely financial data from the management team of the Bayu Asih Hospital in Purwakarta, the period of financial data used is the period 2019 and 2020.

4.3 Population and sample

The population in this study is the financial work unit, medical record service unit, and hospital management information system work unit as an information center related to financial reports and service reports of the Bayu Asih Hospital, Purwakarta Regency. The research sample is all members of the population or census.
1.4 Operationalization of Variables

Table 1. Operationalization of Variables

<table>
<thead>
<tr>
<th>No</th>
<th>Variable</th>
<th>Indicator</th>
<th>Scale</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Financial Performance</td>
<td>Current Ratio</td>
<td>Ratio</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Debt to Total Assets Ratio</td>
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<tr>
<td></td>
<td></td>
<td>Return on Assets</td>
<td></td>
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<tr>
<td>2</td>
<td>Service Performance</td>
<td>Bed Occupancy Ratio (BOR)</td>
<td>Ratio</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Average Length of Stay (AvLOS)</td>
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<tr>
<td></td>
<td></td>
<td>Turn Over Interval (TOI)</td>
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<td></td>
<td></td>
<td>Bed Turn Over (BTO)</td>
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</tbody>
</table>

1.5 Data Analysis

Data analysis in this research used descriptive analysis and paired sample t-test. The calculation of paired sample t-test only carried out on the service performance variable, due to inadequate financial performance data (only 1 year before the pandemic and during the pandemic).

V. RESULTS AND DISCUSSION

5.1 Research Site Profile

RSUD Bayu Asih is the oldest hospital in the Purwakarta, Karawang, Bekasi, and Subang areas built to meet the needs of the residents of Purwakarta and its surroundings. Inaugurated on 18 October 1930 by the Governor-General of ACD de Graeff, Pastoor Van den Brug, dr. Dake and dr. Bosman. Standing on an area of 5 (five) hectares and a building area of 5000 m2, has a basic service component, namely: outpatient care, inpatient care consisting of 7 (seven) wards (not yet divided into specialties), workshop, pharmacy, school interpreter, health and boarding. Is a hospital that is proud of and made by Nederlandsch Zendings Vereeniging for the Government (Dutch East Indies), named: "Bajoe Asih" which means: "Maintenance in the power of charity". Bayu Asih Hospital located in the middle of the city of Purwakarta,

The main duties of the Bayu Asih Regional General Hospital are legally contained in the Regional Regulation of Purwakarta Regency Number 4 of 2016 concerning the Second Amendment to the Regional Regulation of Purwakarta Regency Number 11 of 2008 concerning the Establishment of Regional Technical Institutions. Based on this regulation, the Bayu Asih Regional General Hospital has the main task of assisting the Regent in administering the government in the field of effective plenary individual health services by prioritizing healing efforts, recovery carried out in harmony, integrated with efforts to prevent, and implement referrals as well as assistance tasks assigned to regional government.

5.2 Descriptive Analysis

5.2.1 Financial performance

Financial performance is a description or financial condition of the company, in this case, the hospital in a certain period, to assess the financial performance of 2019 and 2020 before and during the Covid-19 Pandemic, researchers used financial ratios. A financial ratio is an index that connects two accounting numbers and is obtained by dividing one number by another. This division can be made between one post and another in the financial statements, Van Home & John (quoted by Febriani, 2019, p. 28).

The results of these financial ratios are used to assess management performance in a period and assess management's ability to effectively empower hospital resources. The ratios used in this study are as follows: (1) The liquidity ratio used in this study measures the Current Ratio, namely how many current assets are available to cover short-term liabilities that are due within one year (2) Return on Assets (ROA) is the profitability ratio, namely the effectiveness of the company / hospital in generating profits by utilizing fixed assets used for operations (3) One of the ratios to measure solvency in hospitals is the Debt To Total Asset (DER) ratio, which is to measure how capable the company/company is. hospital in paying off its obligations.

Table 2. Financial Performance in 2019 and 2020 (before and during the covid-19 pandemic)

<table>
<thead>
<tr>
<th>No.</th>
<th>Financial Performance</th>
<th>Year</th>
<th>Year</th>
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<tbody>
<tr>
<td>1</td>
<td>Current ratio.</td>
<td>1.98</td>
<td>1.82</td>
</tr>
<tr>
<td>2</td>
<td>Return on Assets (ROA)</td>
<td>0.029</td>
<td>0.032</td>
</tr>
</tbody>
</table>
Based on the tables and chart above the value of financial performance in 2019 and 2020 using: (1) the current ratio in 2019 is 1.82 and 2020 is 1.98 which means that in 2019 and 2020, it means that hospital liquidity is in position. safe but management must intensify and extensify assets smoothly. (2) Ratio Return on Assets (ROA) is one of the parameters in the profitability ratio, which is to measure the extent to which the effectiveness of the entire management in creating profits for companies / hospitals in 2019 0.029 and in 2020 the ROA value is 0.032, which means hospital from 2019 to 2020 there has been an increase in using assets to achieve a surplus. The Solvency Ratio of Debt to Total Assets (Debt to Total Asset) in 2019 amounted to 0.148 and in 2020 amounted to 0.157 an increase occurred, which means that more debt is used by hospitals to acquire assets.

5.2.2 Service Performance

Quality of service in 2019 and 2020 in the period before and during the coronavirus pandemic outbreak (Covid-19), used indicators of hospital service quality as one form of improving the quality of hospital services, namely: (1) BOR (Bed Occupancy Ratio), namely the number of users of a bed, (2) AvLOS (Average Length of Stay), which is the average number of days of inpatients staying in hospital, (3) TOI (Turn Over Interval), which is the average place available sleep, (4) BTO (Bed Turn Over), namely the number of bed turns. The results of the study for each of the following indicators:

<table>
<thead>
<tr>
<th>Table 3. Service Performance Year 2019-2020</th>
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<tbody>
<tr>
<td>No</td>
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<td>Σ</td>
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</tbody>
</table>

Based on the table, in 2019 the number of beds that have been assigned is 225 beds, on the Regulation of the Minister of health number 171/MENKES/PER/VI/2011 concerning Hospital Information Systems, out of 4 (four) service indicators, the results of service performance each month fluctuate for AvLOS the average number of days inpatients at the hospital. The highest was in January, around 3.73, which means that the length of time the patient was treated at home for 3.73 days, decreased in December about 3.21 days. While the AvLOS value for 2019 is 3. For 40 days, this shows an improvement in the quality of service where the average length of time for patients to stay at the hospital is decreasing so that the quality of service, both care and treatment provided, makes the length of stay in the hospital decreasing. As for the standard in general, the ideal AvLOS value is between 6-9 days. In 2020, the number of beds that have been assigned as many as 149 beds have decreased from 2019 because the stimulation of the Covid -19 pandemic has an impact on the number of beds where some inpatient rooms have been converted into Covid-isolation rooms. 19, the results of service performance each month fluctuate for AvLOS, the highest average number of days of inpatients at the hospital is around 6.38, which means that the length of time the patient is hospitalized is 6 days.

BOR or bed turnover rate is the frequency of using the bed in one period, the number of times the bed is used in a certain time unit, the ideal parameter value is between 60-85%. From the results above, it shows that the BOR ratio starts from 75.86% to 82.79%, meaning that the rate of using a bed is at 75.86% to 82.79%. BOR in 2019 is 79.01%, which means that it will approach the standard limit set by the Ministry of Health, so that hospitals need
to make innovations, including developing hospitals to add beds and maximize treatment rooms. BOR ratio in 2020 starts from 46.33% to 89.84%, meaning that the rate of using beds is at 46.33% to 89.84%. In 2020, the BOR value was 64.80%, which means that the use of beds in 2020 was 64.80%, the lack of utilization of hospital beds due to reduced visits from patients being treated in the treatment room due to the Covid 19 pandemic.

In the BTO Indicator, Ideally, in one year, one bed is used on average 3-4 times per month, from data above the BTO value of 5.96 times, it means that the use of a bed for one year is more than the standard limit. In 2020 BTO value of 4.59 times, which means that the use of a bed for one year is more than the standard limit.

TOI or average bed available or vacant bed. Ideally the bed is empty/unfilled in the 1-3 days range. In the year 2019 period of 0.83 times, it means that it takes less than 1 day to wait for each bed to be refilled, the highest in 2019 is 1.28 days per month, this means that there is efficiency. In the year 2020 period of 0.46 times, it means that it takes less than 1 day to wait for each bed to be refilled. If seen from the data above, in 2020 the highest is 4.62 days per month.

The results of the research on service performance in 2019 and 2020 before and during the COVID-19 pandemic show that:

1. The AvLOS value below the standard means that the length of treatment is shortened, this can occur due high mortality or many cases being treated at the hospital with minor illnesses, so that they are quickly discharged because of the large queues of patients to enter the treatment room. days (Permenkes No. 1171 of 2011).

2. BOR or bed change rate is the frequency of bed use in one period, the results of the study show that the BOR ratio has decreased due to the available bed capacity being transferred to cases of COVID 19 disease. Overall number of beds assigned is less effective but still within normal limits, the ideal parameter value is between 60% - 85%.

3. BTO from 2019 to 2020 decreased, meaning that the use of beds for one year has not been fully utilized due to visit restrictions so that it has an impact on inpatient occupancy.

4. TOI or average bed available or empty bed. Ideally the bed is empty / not filled in the range of 1-3 days. In the period 2019 to 2020 it will take more than 1 day to wait for each bed to be refilled due to less than the maximum use of the bed

5.3 Paired sample t-test

Statistical significance of each of the independent variables tests whether the unstandardized or standardized coefficients are equal to 0 (zero) in the population (for each of the coefficients, H0: β = 0 versus Ha: β ≠ 0 is conducted). If p < .05, the coefficients are statistically significantly different to zero (0).

Table 4. Paired Samples Test AvLOS

<table>
<thead>
<tr>
<th>Paired Samples Test</th>
<th>95% Confidence Interval of the Difference</th>
</tr>
</thead>
<tbody>
<tr>
<td>Paired Differences</td>
<td>Mean</td>
</tr>
<tr>
<td>Pair 1 2019 - 2020</td>
<td>-.37667</td>
</tr>
</tbody>
</table>

Table 4 show that p (0.194) > 0.05, that means covid 19 does not affect to service performance with indicator AvLOS.

Table 5. Paired Samples Test BOR

<table>
<thead>
<tr>
<th>Paired Samples Test</th>
<th>t</th>
<th>df</th>
<th>Sig. (2-tailed)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Paired Differences</td>
<td></td>
<td></td>
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</tbody>
</table>

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Table 5 show that $p (0.008) < 0.05$, that means covid 19 affect to service performance with indicator BOR.

Table 6. Paired Samples Test BTO

<table>
<thead>
<tr>
<th>Paired Differences</th>
<th>Mean</th>
<th>Std. Deviation</th>
<th>Std. Error Mean</th>
<th>95% Confidence Interval of the Difference</th>
<th>t</th>
<th>df</th>
<th>Sig. (2-tailed)</th>
</tr>
</thead>
</table>

Table 6 show that $p (0.006) < 0.05$, that means covid 19 affect to service performance with indicator BTO.

Table 7. Paired Samples Test TOI

<table>
<thead>
<tr>
<th>Paired Differences</th>
<th>Mean</th>
<th>Std. Deviation</th>
<th>Std. Error Mean</th>
<th>95% Confidence Interval of the Difference</th>
<th>t</th>
<th>df</th>
<th>Sig. (2-tailed)</th>
</tr>
</thead>
</table>

Table 7 show that $p (0.004) < 0.05$, that means covid 19 affect to service performance with indicator TOI.

VI. CONCLUSION

The financial performance and service performance of the Bayu Asih Hospital in 2019 before the Covid-19 pandemic increased, but in 2020 entering the Covid-19 pandemic, financial performance and service performance of the Bayu Asih Hospital decreased, due to restrictions on patient services, especially in outpatient clinics. Roads which eventually impacted inpatient housing and converted normal treatment rooms into Covid-19 isolation treatment rooms, so that the use of the number of available beds became less effective and had an impact on hospital revenues.

Suggestion

To improve service performance and financial performance, hospitals should make efforts to increase revenue by innovating service innovations, namely (1) opening Home Care services, Telemedicine, collaborating with business entities and (2) making available beds more effective.

REFERENCES


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