

ABSTRACT

The objective of this research was to determine influence Of Tariff Policy Implementation Indonesia Case Base Groups (INA-CBGs) Pattern As a National Health Insurance Payment (JKN) toward liquidity ratio (cash ratio and current ratio) and activity ratio (receivable turnover, inventory turnover and collection period) both partial and that simultaneous. This research was conducted at Dr. Hasan Sadikin General Hospital period from 2008 to 2014. The research used a descriptive verificative analytical method by using secondary data, that is financial statements of Dr. Hasan Sadikin General Hospital for a time period of 2008-2014, where as the data analysis method used was a multivariate manova analysis and hypothesis test used multivariate tests and tests of between-subjects effects at level of significance 5% by using SPSS 21 program.

The result of partial test showed that Indonesia Case Base Groups (INA-CBGs) Tariff significant influence to cash ratio. Meanwhile on the other partial test results show that Indonesia Case Base Groups (INA-CBGs) Tariff has not influence to current ratio, receivable turnover, inventory turnover and collection period on Dr. Hasan Sadikin General Hospital period from 2008 to 2014.

Keywords: *Indonesia Case Base Groups (INA-CBGs) Tariff, Financial performance (cash ratio, current ratio, receivable turnover, inventory turnover and collection period).*

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh implementasi kebijakan tarif *Indonesia Case Base Groups* (INA-CBGs) sebagai pola pembayaran Jaminan Kesehatan Nasional (JKN) terhadap *liquidity ratio* (*cash ratio* dan *current ratio*) dan *activity ratio* (*receivable turnover*, *inventory turnover* dan *collection period*) secara parsial dan simultan. Penelitian ini dilakukan pada RSUP. Dr. Hasan Sadikin Bandung periode tahun 2008 sampai dengan 2014. Penelitian ini menggunakan metode analisis deskriptif verifikatif dengan menggunakan data sekunder yaitu laporan keuangan tahunan RSUP. Dr. Hasan Sadikin Bandung periode 2008-2014, sedangkan metode analisis data yang digunakan yaitu analisis multivariat manova dan hipotesis diuji dengan uji manova yaitu *multivariate tests* dan *tests of between-subjects effects*, tingkat signifikansi sebesar 5% dengan menggunakan program SPSS 21.

Berdasarkan hasil pengujian secara parsial menunjukkan bahwa Tarif *Indonesia Case Base Groups* (INA-CBGs) memiliki pengaruh dan signifikan terhadap *cash ratio*. Sedangkan pada hasil pengujian parsial lainnya menunjukkan bahwa Tarif *Indonesia Case Base Groups* (INA-CBGs) tidak berpengaruh terhadap *current ratio*, *receivable turnover*, *inventory turnover* dan *collection period* RSUP. Dr. Hasan Sadikin Periode tahun 2008-2014.

Kata kunci: Tarif *Indonesia Case Base Groups* (INA-CBGs), Kinerja keuangan (*cash ratio*, *current ratio*, *receivable turnover*, *inventory turnover* dan *collection period*)