

Problem-Solving Cycle Analysis in Finance Department of Hospital

^{1*}Meirina Darmastuti, ²Budi Hartono

¹Program Studi Magister Kesehatan Masyarakat, Universitas Muhammadiyah Jakarta, Indonesia

²Universitas Hang Tuah Pekanbaru, Indonesia

Corresponding author: Meirina Darmastuti, e-mail: bundafizi.md@gmail.com

Co-author: Budi Hartono e-mail: coachbuton@gmail.com

Submitted: 15/11/2022 **Revised:** 16/12/2022 **Accepted:** 19/02/2023 **Published online:** 20/04/2023

doi: <https://doi.org/10.35308/j-kesmas.v7i2.6936>. **How to cite this article:** Darmastuti, M & Hartono, B. (2023). Problem-Solving Cycle Analysis in Finance Department of Hospital. *J-Kesmas: Jurnal Fakultas Kesehatan Masyarakat (The Indonesian Journal of Public Health)*. 10(1): 20-29

Abstract

One of the factors in the success of a hospital is the extent to which the finance department can effectively manage funds. Financial reports prepared by applicable regulations can evaluate the hospital's financial performance and become a tool in strategic decision-making. This research is a qualitative descriptive study using action research, the method, and problem-solving cycle analysis, which consists of five steps: situation analysis and problem identification, prioritization of problems and goals, analysis of the causes of problems, determination of alternative problem-solving, and plans of action. Research data were taken from interviews, review of annual financial reports, and minimum financial service standard reports: cost recovery, speed of information about hospitalization bills, and timeliness of preparing financial reports. This study aims to identify and solve problems in the finance department of the Bogor Islamic Hospital so that it can improve the performance and competitiveness of the hospital in a timely and cost-effective manner. Through the analysis of the problem-solving cycle, it was found that the priority problem was the analysis of incomplete financial statements. Then found the causes and alternative solutions to problems from human factors, money, materials, machines, methods, markets, and the environment. A plan of action has been made to resolve the finance department's priority problem, including creating a guidebook of financial reports, counseling to increase motivation to learn, and training for finance department employees. These solutions are expected to be promptly implemented and beneficial for the growth and development of the Bogor Islamic Hospital, especially the hospital's finance department.

Keywords: Analysis; Problem Solving Cycle; Financial; Hospital

Introduction

Effective financial management is crucial for the success of hospitals, and financial reports can provide important insights for strategic decision-making. The success of a hospital can generally be achieved because of its management's ability to supervise, control, and predict several short- and long-term possibilities and opportunities. One of the factors is the extent to which financial management can control available and estimated funds effectively and efficiently (Yaman, 2022). Every hospital has its problems in managing hospitals, but every problem requires a logical problem-solving path. Therefore, determining the solution to the problem requires a flow of thinking that is easy to understand and a clear concept of the process and its stages. Even though there are many problem-solving models, all have the same logical thinking that problem-solving begins with identifying the problem. Problem-Solving Cycle is a mental and intellectual process of finding and solving problems based on accurate data and information to draw appropriate conclusions and interventions. There are several steps in the problem-

solving cycle, including situation analysis, problem identification, prioritization of problems and goals, analysis of the causes of problems, determination of alternative problem-solving, and plans of action (Hunsaker, 2005).

Hospitals as health service and social organizations must improve their performance to provide quality health services efficiently per applied standards and reach all levels of society (Hasrianti et al., 2019). Management can analyze hospital performance from the hospital's financial reports. Financial reports are one tool for analyzing hospital performance. Management can analyze hospital performance from the hospital's financial reports. The condition of the hospital can be reflected in the financial reports. To assist the company's strategic decision-making, financial reports must be prepared correctly and by applicable regulations. According to KMK RI No. 1981 of 2010 concerning Accounting Guidelines Hospital Public Service Agency, the complete financial report consists of (1) The balance sheet; (2) The activity report; (3) The cash flow statement; and (4) The notes to the financial

statements. An appendix to analyze the liquidity, activity, solvency, and rentability ratios must also accompany the hospital financial reports. The finance department is an essential part of the hospital, which has three minimum service standards to assess its quality, referring to KMK RI No. 129 of 2008 concerning Hospital Minimum Service Standards, namely: (1) Cost Recovery; (2) Speed of Providing Information About Hospitalization Bills; and (3) Timeliness of Preparation of Financial Reports. The finance department in the hospital is responsible for making financial reports is the finance department. The finance department has three minimum service standards to assess its quality, referring to the KMK RI No. 129 of 2008 concerning Hospital Minimum Service Standards, namely: (1) Cost Recovery; (2) Speed of Provision of Information About Hospitalization Bills; and (3) Timeliness of Preparation of Financial Statements.

From a review of reports on minimum service standards at Bogor Islamic Hospital for the last two quarters, it is known that the quality indicators of cost recovery and the timeliness of preparing financial reports are by the standards. However, the speed of delivery of information on inpatient bills still needs to improve. Furthermore, a review of the financial reports of Bogor Islamic Hospital found that although the preparation of accounts is always on time, the analysis of financial statements needs to be completed because they do not include activity ratios and profitability ratios. The finance department of the Bogor Islamic Hospital has a large and loyal number of employees, with an average working period of finance staff over six years. Still, only 31% of employees have an economics/accounting degree. Internal and external education and training programs on finance are rarely carried out, so the knowledge of employees in the finance department needs to be developed. Bogor Islamic Hospital is a private, public hospital with the oldest Islamic nuances in Bogor. This type C hospital stood on May 12, 1991, at the initiation of KH: Sholeh Iskandar, clerics, and Muslim scholars in Bogor (Arifin & Supyatman, 2019). The location of the Bogor Islamic Hospital is very strategic in the middle of the city and surrounded by large housing in the town of Bogor, which has excellent potential for the growth and development of the hospital. The competitors are also aware of this, so many new hospitals have sprung up around the Bogor Islamic Hospital. Bogor Islamic Hospital must improve its quality and performance, including its financial performance, to compete with other hospitals.

This study aims to identify the root causes of problems in the finance department of the Bogor Islamic Hospital, especially the causes of incomplete financial statement analysis, and obtain alternative solutions to problems in a timely and cost-effective

manner. This qualitative descriptive research was conducted using the action research method and problem-solving cycle analysis by taking data from interviews and reviews of financial reports and reports on minimum service standards. The research results are expected to help improve the performance and competitiveness of hospitals.

Methods

This research was conducted at the Bogor Islamic Hospital with a focus on the finance department because the finance department is an integral part of the hospital tasked with making financial reports. Hence, it plays a major significant in improving hospital performance. This research is a qualitative descriptive study using action research methods and data collection techniques through observation, in-depth interviews with leaders in the finance department, literature review, minimum service standard reports, and annual financial reports from 2019 to 2021. The data is then analyzed using the problem-solving cycle method, where there are several steps in the problem-solving cycle: situation analysis, problem identification, prioritization of problem and goal, analysis of the causes of problems, determination of alternative problem solving, and plans of action.

The SWOT (Strengths, Weaknesses, Opportunities, Threats) method analyzes and identifies problems. SWOT analysis is a form of situational analysis that systematically identifies various factors against an organization's strengths and weaknesses and opportunities and threats from the environment to formulate organizational strategy (Istiqomah. & Andriyanto, 2018).

Prioritizations of problems and goals are prioritized using the USG (Urgency, Severity, and Growth) method. USG is a method for prioritizing problems by determining the urgency, severity, and growth of the problem on a scale of 1 – 5, where 1 means the urgency, severity, or growth level is very low and five means very high. The urgency, severity, and growth score of each problem are then added up to a total score. The problem with the highest total score is the priority problem. For more details, the meaning of urgency, seriousness, and growth can be described as follows: (1) Urgency is how urgent the issue must be discussed related to the time available and how hard the time pressure is to solve the problem that caused the issue ; (2) Severity is how serious the issue needs to be discussed is related to the consequences that arise with delays in solving the problem that raises the issue or the consequences that cause other problems if the problem that causes the issue is not resolved ; (3) Growth is how likely is the issue to develop related to the possibility that the problem causing the issue will get worse if left unchecked (Rahmawati & Hartono, 2021).

Analysis of the causes of problems and alternative problem-solving is then carried out using the Fishbone method. Fishbone or Ishikawa method is a detailed analytical method in finding the causes of a problem, discrepancies, and existing gaps (Gaspers, 2002). Fishbone analysis is carried out using diagrams that form the branches of factors that are the source of the problem (Sugiyono, 2015). In this case, we chose seven factors as the cause of the problem and alternative problem solving, abbreviated as 6 M + 1E, namely: (1) Man; (2) Money; (3) Materials; (4) Machines; (5) Method ; (6) Market; and (7) Environment.

Results

Situation Analysis and Problem Identification

Competition in today's business world is increasing. Every hospital must be ready to face the challenges of competitors. The state of the business world changes as tastes change customers and changes that occur in the surrounding environment. That's why analyzing a situation using the SWOT method is essential to evaluate a company's strengths, Weaknesses, Opportunities, and threats or conducting business speculation (Putra, 2019). SWOT analysis was carried out together with the leaders of the finance department, and the results of the internal and external situation of the Bogor Islamic Hospital were obtained as listed in the following figure:

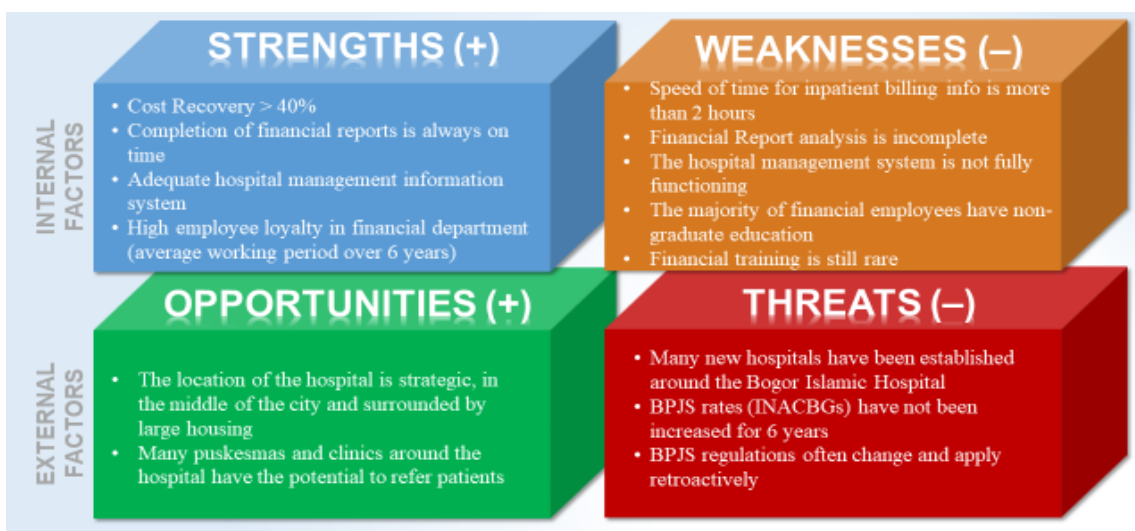


Figure 1. SWOT

Based on the results of the SWOT analysis above, the following problem list is obtained: (1) Speed of time for inpatient billing info is more than 2 hours; (2) Financial Report analysis is incomplete; (3) The hospital management system does not fully function; (4) The majority of financial employees have non-graduate education; (5) Financial training are still rare; (6) Many new hospitals have been establishing around the hospital; (7) There is no increase in BPJS rates for six

years; and (8) BPJS regulations often change and apply retroactively.

Prioritization of Problems and Goals

From the list of problems that have been identified, prioritization of problems is carried out using the Urgency, Severity, and Growth method (USG); the results are as shown in the table below :

Table 1. Skoring USG

Problems	Urgency	Severity	Growth	Total Score	Level of Priority
The speed of time for inpatient billing info is more than 2 hours	5	3	4	12	2
The hospital management system is not fully functioning	4	3	4	11	3
The majority of financial employees have non-graduate education	3	3	4	10	4
The financial report analysis is incomplete	5	4	5	14	1
Financial education dan training are still lacking	3	3	4	10	4

(Source: Research data, 2022)



Based on the priority problem scoring results using the USG method, the highest level value of problem priority is an incomplete analysis of the financial report so that it can be drawn that the goal of solving the problem is to improve the financial reports of the Bogor Islamic Hospital to be more a complete analysis so that it helps make strategic hospital decisions.

Analysis The Causes of Problems

The causes of the problem from the incomplete report analysis are described using the fishbone method.

We chose seven aspects of factors as the cause of the problem as explained as follows: (1) Humans are employees who work in the finance department; (2) Money is the funds used for the development of the financial department; (3) Materials are tools or guidelines that support the finance department; (4) Machines are technologies that support the development of the financial department; (5) The method is a technique or way to improve the performance of the financial section; (6) Markets are customers; and (7) Environment is the condition of the environment, for example, regulations or government policies. Based on these seven factors, the Fish Bone diagram can be obtained as follows:

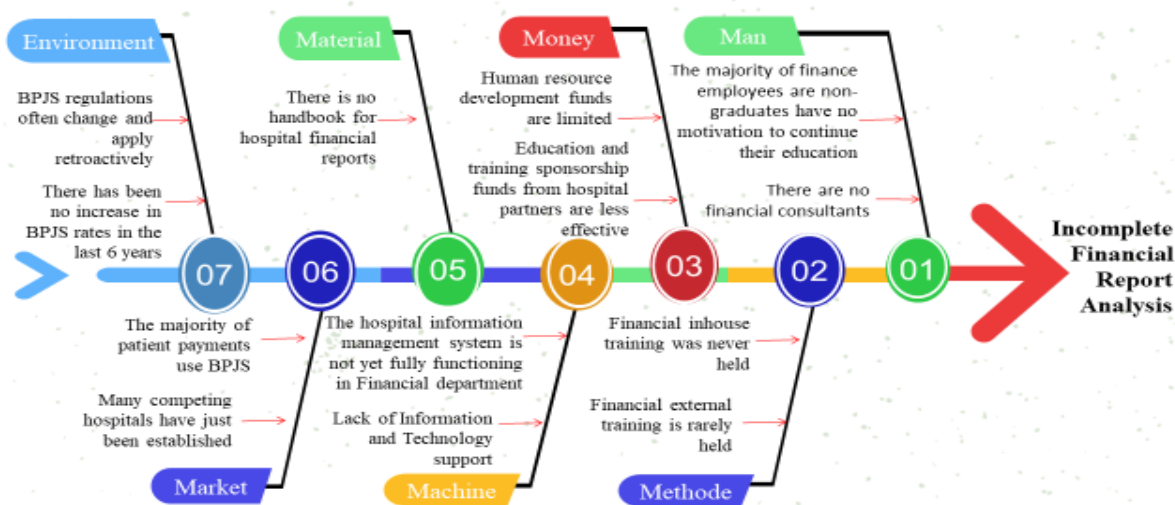


Figure 2. Diagram Fishbone

Determination of Alternative Problem Solving

From the results of the analysis of the causes of problems with the Fishbone method, alternative

solutions to problems can be developed as shown in the table below:

Table 2. Alternative Problem Solving

No.	Factors	Cause of Problem	Alternative Problem Solving
1	Man	Most finance employees are non-graduates and need more motivation to continue their education. There are no financial consultants.	Increasing the motivation of finance department employees to continue their education by providing counseling, facilitating study permits, and optimizing loan funds for continuing education Additional financial consultant staff
2	Method	Financial inhouse training was never held Financial external training is rarely held.	Conduct in-house financial training so that the performance of finance department employees increases. Schedule regular external financial training at least once a year.
3	Money	Human resource development funds are limited Education and training sponsorship funds from hospital partners are less effective.	Socialization to leaders about the importance of financial report analysis for strategic decision-making, so they want to allocate more funds for economic human resource development. Optimizing education and training sponsorship funds from pharmaceutical and logistics partners

4	Machine	The hospital information management system still needs to function in the Finance department fully. Lack of Information and Technology support	Make a strict policy regarding the use of the hospital information management system so that it can function immediately in its entirety, not only in the finance department but also in another department/unit. Add additional IT facilities and IT personnel to support the overall implementation of the hospital management system.
5	Material	There is no handbook for hospital financial reports	Create a guidebook for writing financial statements and the meaning and benefits of financial report analysis for strategic policy decisions.
6	Market	The majority of patient payments use BPJS Many competing hospitals have just been established	Improving marketing performance so that the number of general patients and insurance increases and hospital finances does not depend on BPJS Improving service quality to be able to compete with newly established hospitals
7	Environment	BPJS regulations often change and apply retroactively There has been no increase in BPJS rates in the last six years	Service cost efficiency by tightening services according to the Clinical Practice Guidelines - Clinical Pathway Develop a remuneration system for doctor services

(Source: Research data, 2022)

Plan of Action (POA)

Based on the alternative problem-solving that has

been obtained above, a Plan of Action (POA) can be prepared as follows:

Table 3. POA

No	Factor	Activity	Goal	Target	Method	Time	Vol	PIC	Success Indicator
1	Man	Increased motivation of finance employees to continue their education	Increase the basis of finance employees to continue their education	Finance employee	Counseling	February 1, 2023	3 time	Head of HR Dept	There is at least one financial employee who wants to continue studying
		Providing accessible study permits and optimizing college loan funds for financial employees	Increase the motivation of finance employees to continue their education	Finance employee	Socialization	February 1, 2023	2 time	Head of HR Dept	There is at least 1 financial employee who wants to continue studying
		Submission of financial consultants	So that there are financial experts who are competent and can adequately analyze the hospital's financial reports	Directors	Submission letter	January 1, 2023	1 time	Head Finance Dept	There was an addition of 1 financial consultant staff
2	Method	Implementation of internal training in the finance department	Train financial and human resources so they can be more skilled at compiling reports and presenting hospitalization bills < 2 hours. It	Finance employee	Inhouse training	March 1, 2023	2 time	Head of HR Dept	We are increasing the speed of the time when reporting on draft bills and the time for

			is hoped that the reporting time will be faster and there will be enough time to analyze the financial statements in more detail.						preparing reports.
		Submission of routine financial external training agendas at least once a year	To increase the knowledge and performance of the financial employee	Directors	Submission letter	January 1, 2023	1 time	Head Finance Dept	Financial external training is included in the 2023 education and training program.
3	Money	Dissemination of financial report analysis and its benefits for strategic decision making	Motivating hospital leaders to allocate more funds for development of financial, and human resources	Directors	Meeting	January 1, 2023	1 time	Head Finance Dept	More HR development funds are given in the 2023 Hospital Budget Plan
		Optimizing education and training sponsorship funds from pharmaceutical and logistics partners	To reduce the burden of hospital training costs	Hospital Pharmacy and Logistics Partner	Sponsorship application letter	February 1, 2023	2 time	Head of HR Dept	There is a sponsorship fund for financial training from the logistics pharmacy every year.
4	Machine	Suggest a firm policy regarding the use of the system information management hospital	So that the Hospital Management Information System can be used as a whole immediately, not only in the finance department but also in other parts	Directors	Meeting	January 1, 2023	1 time	Head Finance Dept	There is punishment for those who do not use the hospital management information system.
		Periodic meetings discuss the use of the system information management hospital and obstacles in the field	So that the barriers to the implementation of the Hospital Management Information System are resolved immediately	All heads of units that use the Hospital Management Information System	Meeting	January 1, 2023	1-time /month	Director of general administration Dept	The hospital management information system can function fully in the finance department.
		Proposal to improve the quality of IT facilities and IT	So that the obstacles to the performance of the Hospital	Directors	Submission letter	January 1, 2023	1-time	Head of general adminis	The quality of IT facilities has

		personnel to support the implementation of the Hospital SIM as a whole	Management Information System are resolved immediately					tration Dept	increased, and there have been additional IT personnel
5	Material	Preparation of a guidebook for writing financial reports along with the meaning and benefits of financial report analysis for strategic policy decisions	So that financial reports are uniform according to applicable regulations and according to the needs of the hospital	Directors and all head dept	Meeting	February - March 2023	8-time	Head of Finance dept	There is a guidebook for financial reports of the Bogor Islamic Hospital
6	Market	Discussion of strategies so that hospital finances do not depend on BPJS	So that the majority of hospital patients are not only BPJS users and the financial condition of the hospital is better	Directors and all head dept	Meeting	Jan – Dec 2023	1-time /mont h	Head of finance dept	Increase in the number of general patient visits and insurance
		Discussion of strategies to improve the quality of patient care	To be able to compete with the newly established RS	Directors and all head dept	Meeting	Jan – Dec 2023	1-time /mont h	Head of medical service dept	Customer satisfaction increases, the number of complaints decreases
7	Environ ment	Propose the formation of a quality and cost control team, which verifies BPJS patient financing	So that BPJS patient financing can benefit hospitals and minimize hospital losses per case	Directors and all head dept	Meeting	January 1, 2023	1-time	Head of finance dept	A team was formed with job descriptions to verify BPJS patient financing
		Propose a doctor's fee remuneration system	For the cost efficiency of doctor services from BPJS patients	Directors and all head dept	Meeting	January 1, 2023	1-time	Head of finance dept	There is a remuneration system agreed upon by management and doctors

(Source: Research data, 2022)

Discussion

Financial Ratio Analysis Ratio

Financial performance is assessed based on the financial capability owned by an organization. The financial capability is calculated using financial ratios, which are obtained from comparing post-in financial reports by post other financial reports with a relevant and significant relationship (Harahap, 2009). So the ratio calculation results finance can be used as (1) A tool for assessing performance and achievements achieved

by the organization; (2) As a reference in doing planning to be carried out by the organization's management; (3) A tool for evaluating the condition or deep financial perspective organization; (4) Estimate potential risks to be faced associated with guarantees continuity of interest payments and repayment of principal for the loan creditors; and (5) Assessment for organizational stakeholders (Fahmi, 2012).

Based on the Regulations Director General of Treasury Directorate General of the Ministry of Treasury Finance of the Republic of Indonesia Number Per36/PB/2012 dated 25 October 2012 includes seven



indicators that are measured in the financial performance of the hospital, namely the ratio of cash position (cash ratio), current ratio, period ratio receivable collection (collection period), ratio fixed asset turnover, a ratio of return on fixed assets (return on assets), return on equity ratio, and the ratio of GNPB revenue to costs operational. With financial ratio analysis, we can then know the financial performance of hospitals or companies in general. Financial ratio analysis is an index linking two accounting numbers and is obtained by dividing one number by other numbers. Financial Ratio Analysis involves two types of comparison: (1) Analysts can compare current ratios with the ratio of past and future within the same company. If Ratio Finances are sorted over several periods of the year, the analyst can determine if there is any improvement or decline in financial condition and company performance. ; (2) Involves a ratio comparison of one company with similar companies or, on average, industry simultaneously (Susandra et al., n.d.).

Financial ratios are generally grouped into five types: short-term solvency ratios or liquidity ratios, long-term solvency ratios or financial leverage ratios, asset management ratios or turnover ratios, profitability ratios, and market value ratios. Each ratio shows the financial performance owned by the organization. Short-term solvency ratio, or what is known as the ratio liquidity, is a ratio that assesses organizational capabilities in paying off term debt short (less than one year), including debt salaries, payable medical services, and electricity. The long-term solvency ratio, financial leverage ratio, or the solvency ratio, is the rate ratio internal organizational capabilities pay term debt (has a debt age of more than one year). Asset management or turnover ratio is the ratio financial assessment of the organization's ability to manage owned assets or resources efficiently. Profitability ratios or ratio profitability is a financial ratio assessing the ability production corporate profits. Market value ratios or market value ratios assess internal organizational capabilities to compete with that market indicated by the share price owned in the capital market. This ratio is used in existing organizations that go public (Suhartiyas, 2017).

Increasing Motivation by Counseling

Increasing the motivation of financial and human resources to continue education is the most effective and efficient solution in the cost of the Man factor. Motivation is an impulse that arises from stimuli from inside and outside so that a person wants to change certain behaviors/activities that are better than the actual situation. Two factors can affect motivation, namely intrinsic factors and extrinsic factors. Intrinsic factors are factors that originate from each individual.

Furthermore, extrinsic factors are factors originating from outside. Factors originating from outside are the environment, family, friends, and companies. This extrinsic factor only a maid encourages each individual so that they can do something as desired. These two factors are very influential in doing something, namely intrinsic factors. If there is no will to carry out something in the individual, the goal to be achieved will be maximized and not as expected. Intrinsic motivation identifies the behavior of someone who feels happy about something if he likes the activity, then is motivated to carry out these activities. Providing ease of lecture permits in terms of time and tuition fees from the hospital is one form of effort to encourage extrinsic motivation. While counseling is a form of effort to encourage intrinsic motivation to emerge (Taufiqul, 2016).

Counseling that focuses on setting goals is a crucial motivating strategy in efforts to increase productivity and, at the same time, motivate employees to achieve company goals. Through counseling, employees can improve and increase motivation and produce satisfying jobs for the company. Counseling is also essential to do by the company to facilitate the increase in motivation of its employees so that it can positively influence the company. Counseling focuses on setting this goal and can be held in three meetings, with each counseling meeting divided into three sessions. The first meeting recognizes the situation with three sessions: the story of weaknesses, strengths, and influence. The second meeting changed the picture with three sessions: possibilities, agenda, and commitment. The third meeting implements actions with three sessions: strategy, the best choices, and action plans. In the final session of this meeting, the counselor and the counselee made conclusions regarding the results of the counseling process, preparing an action plan that would be carried out based on the agreement that had been built from the previous counseling process and evaluated the way the process and the results of the counseling as a whole (Paramita & Fahmie, 2014).

Training and Sosialization

House Training is an effective and efficient solution to the Methode factor. Training is a tool to match responsibilities and jobs with employees' abilities, skills and abilities and expertise. Training is an integral part of personnel policy in the framework of employee development and a means of coaching aimed at improving technical capabilities and strengthening employees' mental attitudes. Increasing employees' knowledge and skills will ultimately improve employee performance (Meitaningrum et al., 2013).

The steps for an effective training program are 1) Planning phase. This phase begins with determining

essential training objectives, meaning compiling a curriculum that contains "what workers need to learn," which cannot be separated from behavior in carrying out work. 2) Training design phase. Because the learning process is an interaction between humans and the environment, in the second step/phase, it is necessary to design a training environment. 3) Evaluation phase of training activities. The intended evaluation phase is assessing the training activities carried out, and this phase is not an evaluation of the trainee's achievements. The aspects that are evaluated in the implementation of the training are regarding changes, improvements, and increased ability to carry out work after the training activities are completed (Wiliandari, 2018).

Socializing the importance of a complete financial report analysis to hospital management is also an effective and efficient solution. Like training, socialization is a way to instill understanding and change attitudes. In the socialization process, some messages will be conveyed to people with the hope that these people will understand the message and usually aim to influence and even change attitudes. Before carrying out socialization activities, it is better to know and understand the character and culture of the target people who will be socialized. This can be done by taking an approach first to understand the character of these people, as well as in anticipation that in the future there will be no misunderstandings about the meaning of the information conveyed, as well as a form of effort to create effective communication considering that one of the functions of communication is to influence and change attitudes. The choice of place is one of the supporting factors for the success of a socialization activity, so the place chosen to carry out the socialization should be a strategic and comfortable place (Nurdianti, 2014).

Conclusion

From the problem-solving cycle analysis in the finance department of the Bogor Islamic Hospital, it was found that the main problem is incomplete analysis of financial reports. Financial reports are very important to prepare properly and entirely because they are a tool for analyzing hospital performance, especially in making strategic hospital decisions. Several solutions were found, including creating a guidebook of financial reports, and counseling to increase motivation to learn and increase training for finance department employees. And the plan of action has been made to resolve problems are expected to be promptly implemented and beneficial for the growth and development of the Bogor Islamic Hospital.

Acknowledgment

The author's thanks go to the Director of the Bogor Islamic Hospital, Dr.H.M. Djunaidi Ilyas Sp—PD, who has allowed the Islamic Hospital as a place for clerkship and research. The author also thanks Dr. Budi Hartono, SE, MARS, ACC as a lecturer in the Kepaniteraan course at the Public Health Masters Study Program at Muhammadiyah University Jakarta, and Drg. Hj. Dewi Wiyana, M.Kes, as Deputy Director of the Bogor Islamic Hospital is also a field supervisor who has provided support for this research activity.

Author Contribution and Competing Interest

This research is a big challenge for the authors to complete because the authors need an educational background in accounting and finance. But this research can be completed smoothly thanks to the directions from the s and field supervisor. The author got a lot of experience and new knowledge during the research process, which aroused the writer's passion for studying hospital management.

References

- Anggraini, F. D. P., & Tiara, R. (2022). Penentuan Prioritas Masalah Kesehatan terkait Covid-19 dan Intervensinya dengan Pendekatan Problem Solving Cycle. *Jurnal Pengabdian Kepada Masyarakat Indonesia*, 2(1), 38–47.
- Arifin, H., & Supyatman, D. (2019). *Sejarah Berdiri dan Perkembangan Yayasan Islam Bogor YARSIB dan Rumah Sakit Islam Bogor (RSIB)*. RS Islam Bogor.
- Fahmi, I. (2012). *Analisis Kinerja Keuangan : Panduan bagi Akademisi, Manager, dan Investor Untuk Menilai Dan Menganalisis Bisnis Dari Aspek Keuangan*. CV. Alfabeta.
- Harahap, S. S. 2009. (2009). *Analisis Kritis Atas Laporan Keuangan*. Raja Grafindo Persada.
- Hasrianti, Amril, & Zulaeha, S. (2019). Pelayanan Pada Rumah Sakit Umum Daerah (Rsud) Pangkep. *Jurnal Ekonomi Invoice*, 1(2), 79–99.
- Hunsaker, A. (2005). *Community Work & Problem-Solving*. McMillan.
- Istiqomah., & Andriyanto, I. (2018). Analisis SWOT dalam Pengembangan Bisnis (Studi pada Sentra Jenang di Desa Wisata Kaliputu Kudus). *Jurnal Bisnis Dan Manajemen Islam*, 5(2), 55–104. https://doi.org/10.1007/978-3-319-68198-6_3
- Meitaningrum, D. A., Hardjanto, I., & Siswidiyanto. (2013). Efektivitas Pendidikan Dan Pelatihan Dalam Meningkatkan Kinerja Pegawai (Studi Pada Badan Kepegawaian Daerah Kabupaten Malang). *Administrasi Publik*, 1(3), 192–199.
- Nurdianti, S. R. (2014). Analisis faktor-faktor hambatan komunikasi dalam sosialisasi program keluarga



- berencana pada masyarakat. *Jurnal Ilmu Komunikasi*, 2(2), 149. [http://ejournal.ilkom.fisip-unmul.ac.id/site/wp-content/uploads/2014/05/ejournal_rahmanew_word\(05-19-14-05-58-25\).pdf](http://ejournal.ilkom.fisip-unmul.ac.id/site/wp-content/uploads/2014/05/ejournal_rahmanew_word(05-19-14-05-58-25).pdf)
- Paramita, N., & Fahmie, A. (2014). Pengaruh Konseling Goal Setting Terhadap Peningkatan Motivasi Karyawan. *Jurnal Intervensi Psikologi (JIP)*, 6(1), 51–68. <https://doi.org/10.20885/intervensipsikologi.vol6.iss1.art4>
- Putra, I. G. N. A. B. (2019). Analisis Swot Sebagai Strategi Meningkatkan Keunggulan Pada Ud. Kacang Sari Di Desa Tamblang. *Jurnal Pendidikan Ekonomi Undiksha*, 9(2), 397. <https://doi.org/10.23887/jjpe.v9i2.20106>
- Rahmawati, H., & Hartono, B. (2021). Kepaniteraan di Instalasi Radiologi Rumah Sakit. *Muhammadiyah Public Health Journal*, 1(2), 139–154. <https://doi.org/E-ISSN:2723-4266>
- Ramdany, R., Saleh, R., Samukri, S., Abdulah, B., Darda, A., & Ibrahim, L. (2022). Analisa Laporan Keuangan Di Rumah Sakit Islam Sukapura Jakarta Utara. *Dikmas: Jurnal Pendidikan Masyarakat Dan Pengabdian*, 2(1), 13. <https://doi.org/10.37905/dikmas.2.1.13-22.2022>
- Suhartiyas, Y. (2017). Analisis Kesehatan Keuangan Berdasarkan Rasio Likuiditas dan Rasio Profitabilitas Dalam Implementasi Jaminan Kesehatan Nasional Pada RS.X Mojokerto. *The Indonesian Journal Of Health Science*.
- Susandra, F., Gandara, I., Keputusan, P., Dengan, K., & Analisis, P. (n.d.). *Pengambilan Keputusan Keuangan Dengan Pendekatan Analisis*. 71–81.
- Taufiqul, H. (2016). Penerapan Pendekatan Andragogi Dalam Meningkatkan Motivasi Belajar Peserta Didik Paket C Di Pkbn Al-Hikmah Sukodono Kabupaten Sidoarjo. *J+Plus Unesa*, 5(2), 1–7.
- Wiliandari, Y. (2018). Rancangan Pelatihan Dan Pengembangan Sdm Yang Efektif. *Society*, 5(2), 93–110. <https://doi.org/10.20414/society.v5i2.1460>
- Yaman, A. (2022). Analisis Kinerja Keuangan pada Rumah Sakit PKU Muhammadiyah Yogyakarta: Pendekatan Value for Money dan Rasio Keuangan. *AMAL: Journal of Islamic Economic and Business (JIEB)*, 04(01), 50–66.