

Internal Control, Fraud Prevention, Organizational Culture at RSPR on BLU'S Financial Performance

Windiani Setyowati Zufni Rosa¹, Suratminingsih², Bayu Pruyudo³

¹Master of Accounting, Sangga Buana University

²Accounting, STEBIS Bina Mandiri Bogor

³Postgraduate of Accounting, Sultan Ageng Tirtayasa University

Corresponding Author: ¹windiaz18.si@gmail.com, ²mimin.campus@gmail.com,
³7783220025@untirta.ac.id

ABSTRACT

This research aims to determine the influence of internal control, fraud prevention, and organizational culture on the financial performance of BLU at the lung hospital Dr. H. A. Rotinsulu Bandung. The data source uses primary data and secondary data. Primary data collection uses the result of respondent's answer from distributing questionnaires. Secondary data uses financial reports audited and performance report for the 2018-2022 period. The sampling technique uses non probability sampling with purposive sampling according to the characteristics of the respondents based on the phenomenon being studied. The population is all employees of the lung hospital Dr. H. A. Rotinsulu Bandung, totaling 389 employees. Meanwhile, the samples taken were 80 respondents. The questionnaire has been tested for validity and reliability, as well as tested for classical assumptions consisting of normality assumptions, multicollinearity assumptions, autocorrelation assumptions, and heteroscedasticity assumptions. The data analysis method uses panel data regression analysis. The research results simultaneously state that internal control, fraud prevention, and organizational culture have a significant and positive effect on BLU's financial performance. Meanwhile, partial research result state that internal control does not have a significant and strong effect on BLU's financial performance. On the other hand, fraud prevention has a significant and strong effect on BLU's financial performance.

Keywords: internal control, fraud prevention, organizational culture, financial Performance of BLU.

INTRODUCTION

The Public Service Agency (BLU) in the health sector stands as the most significant contributor to state revenue. In 2020, revenue from the Health Sector BLU witnessed a notable surge of 11.4 percent. The income generated by BLU in the health sector accounted for the majority, comprising 69.68 percent of the total national BLU income. Overall, BLU's revenue in 2020 exceeded expectations, marking a remarkable 139 percent increase from the initial target of IDR 50 trillion. This substantial growth in income was primarily attributed to the Health Sector BLU, playing a pivotal role in addressing the

challenges posed by the Covid-19 pandemic (1).

BLU revenue serves as a key indicator of financial performance, holding significant importance for BLU work units in the health sector as they prepare contracts based on selected performance indicators. The IKT contract, signed by the BLU leader in collaboration with the Directorate General of PPK BLU, Ministry of Finance, encompasses crucial details related to BLU leaders' performance, remuneration, revenue optimization, and cost control (2).

Based on research findings, the majority of BLU work units, particularly Rotinsulu Lung

Hospital, encounter challenges in maintaining a robust financial performance.

[a] Numerous employees hold multiple positions, leading to a lack of focus and frequent overtime work. To address this issue, hospital management should conduct a thorough analysis of each employee's workload. Employees should also communicate their inability to handle more than one job to the HR department. The HR department, in turn, needs to assess each case individually and not consider mistakes as the norm. Effective management of concurrent positions is crucial for ensuring adequate control in BLU work units.

[b] Standard Operational Procedures (SOP) are not consistently implemented. Hospital management must actively supervise the execution of hospital services and operations to ensure compliance with regulations. Furthermore, the management should set a positive example by adhering to established procedures, aiming to prevent instances of fraud.

[c] Differences in employees' backgrounds and cultures pose challenges. The HR department should avoid placing employees solely based on their area of origin. Creating a cohesive work environment is essential, where all employees integrate and collaborate in groups to achieve common goals. The HR department should conduct regular capacity-building sessions for employees across departments to foster mutual understanding. Hospital management plays a pivotal role in

cultivating a positive organizational culture, facilitating the achievement of organizational goals and maintaining a healthy financial performance.

The issues at Rotinsulu Pulmonary Hospital need swift and effective resolution to attain a robust financial performance. This is essential for ensuring employee welfare, delivering optimal services to the community, and sustaining the viability of the BLU.

In previous research on the internal control of BLU's financial operations, varying results were obtained (3). While one study asserted that internal control significantly impacts financial performance, another argued that it has no such effect (4).

Similarly, research on fraud prevention in BLU's financial performance yielded consistent findings. One study stated that fraud prevention, particularly in relation to goods or services, has a positive and significant influence on financial performance (3,5).

However, opinions from past research on the impact of organizational culture on financial performance differ. One study contended that organizational culture has a unidirectional impact on financial performance (6), while other researchers asserted that organizational culture exerts a stronger influence on job satisfaction than on financial performance (7).

METHODS

The research method is a systematic approach to collecting data with specific aims and

objectives (8). This study employs a quantitative research design, utilizing both primary and secondary data sources. The primary data is gathered through questionnaires, while secondary data comprises audited financial reports spanning from 2018 to 2022. The research population consists of 389 employees at Rotinsulu Lung Hospital.

For sample selection, a non-probability sampling technique is employed, specifically utilizing purposive sampling. The sample size is determined to be 80 employees based on the Slovin method (9).

$$n = \frac{N}{1 + Ne^2} \text{-----}[1]$$

The data collection techniques employed encompassed questionnaires, interviews, observations, and literature studies. The research methodology integrates descriptive and verification methods. Descriptive analysis serves the purpose of delineating and detailing the characteristics of each respondent based on the variables under investigation, namely internal control (X1), fraud prevention (X2), organizational culture (X3), and BLU financial performance (Y) (10). Descriptive methods were applied to delineate internal control, fraud prevention, and organizational culture at Rotinsulu Pulmonary Hospital. Meanwhile, the verification method is employed to ascertain the relationship between two or more variables (11). Verification analysis is employed to ascertain whether there is a partial or simultaneous influence between internal control (X1), fraud

prevention (X2), organizational culture (X3), and BLU's financial performance (Y). The analysis technique utilized is multiple regression analysis of panel data, which combines time series data and cross-sectional data, measuring the same units across different times (9).

The time series data consists of audited financial reports and BLU hospital performance reports spanning from 2018 to 2022. Simultaneously, cross-sectional data involves sampled employees from RSPR Bandung. The indicators calculated include liquidity, efficiency, effectiveness, and the level of independence. The goal is to acquire comprehensive data, capturing various units and multiple periods, while also providing insights into social change, individual growth, and informing and evaluating policies. Data processing is conducted using the EViews 13 application.

RESULTS AND DISCUSSION

Data Normality Test Result

Normality testing is conducted to assess the presence of confounding variables or residuals with a normal distribution in regression analysis (12). The objective of this test is to examine whether the instrumental statement in the questionnaire exhibits normally distributed residual values. If the probability value of Jacque is significant ($\alpha = 0.05$), H_0 is accepted, indicating that the residual values of the data follow a normal distribution. Conversely, if the probability value of the Jacque fall is $<$ the significant value ($\alpha = 0.05$),

H_0 is rejected, suggesting that the residual values of the data do not adhere to a normal distribution.

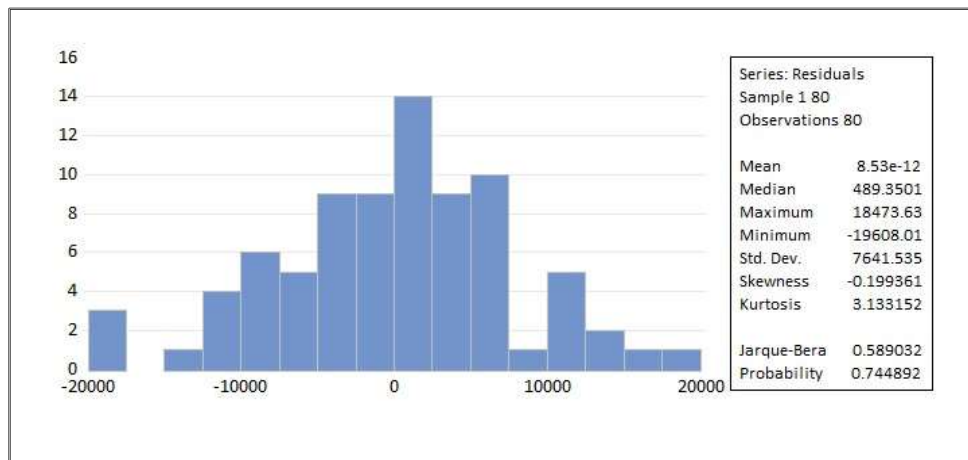


Figure 1: Results of Data Normality Test

Source: Processed Primary Data, 2023

For the data presented in Figure 1, the analysis indicates that the residual values exhibit a normal distribution, confirming the fulfillment of the assumption for data normality testing. This is evident from the Jarque-Bera probability value of 0.744892, which is ≥ 0.05 .

Result of Multicollinearity Test:

The multicollinearity test is employed to examine whether there is a correlation between independent variables in the regression analysis (13).

If the VIF probability exceeds 10, it indicates the absence of multicollinearity. Conversely, if the VIF probability is < 10 , it signals the presence of multicollinearity.

Table 1: Multicollinearity Testing for Each Research Variable

Variable	Coefficient Value	VIF Value	VIF Probability
Constanta	22701687	29.92082	NA
Internal Control	0,015202	133.1578	5.122717
Fraud Prevention	0,027311	98.37962	4.820750
Organizational Culture	0,006091	109.1875	3.871118

Source: Processed Primary Data, 2023

For the data presented in Table 1, the analysis results indicate the absence of multicollinearity among all independent variables, meeting the requirements of the multicollinearity test. This is evident in all

variables X, where the probability of VIF is < 10 .

Results of Autocorrelation Test:

This test is employed to determine the presence of error noise in the subsequent

period compared to the error noise in the previous period in the regression analysis (14).

If the probability value of Durbin-Watson (DW) falls within the range 1 to 3, it indicates

the absence of autocorrelation with a significance level of 0.05. This test is conducted using the EViews 13 application and the runtest.

Table 2: Autocorrelation Test Result

Variable	Coeffisient	Std Error	t-Table	Probability
C	581.8587	4764.629	0.122120	0.9031
X1	0,353101	0.123298	2.863803	0.0054
X2	0,263197	0.165260	1.592624	0.1154
X3	0,216315	0.078043	2.771752	0.0070
Score DW				1.648705

Source: Processed Primary Data, 2023

Whose data is presented in table 2, the results show that there is no autocorrelation in the research data. It can be seen that the DW value

is 1.648705, this value is between 1 and 3 ($1 \leq 1.648705 \leq 3$).

Table 3: Autocorrelation Testing Using Runtest

Model	Estimated Standard Error	Runs Test
1.	0.05	0.861

Source : Processed Primary Data with Eview 13, 2023

For the data presented in Table 3, it is asserted that there is no autocorrelation in the research data, meeting the requirements of the autocorrelation test. Utilizing the runs test for autocorrelation, the probability value is 0.861, significantly exceeding 0.05.

Results of Heteroscedasticity Test:

As per [Author], the heteroscedasticity test is conducted to examine whether there is variance inequality in the residuals from one

observation to another in the regression model (15).

If the probability value is $<$ the significant value, H_0 is rejected, and H_a is accepted, indicating the presence of heteroscedasticity. Conversely, if the probability value is $>$ the significant value, H_0 is accepted, and H_a is rejected, signifying the absence of heteroscedasticity. The chosen significant value is 0.05.

Table 4: Heteroscedasticity Test Result

Model	Probability Value	Significant Value	Information
Uji breusch-IVagan-godfrey	0.3739	0.05	Homokedastisitas
Harvey	0.2630	0,05	Homokedastisitas
Glejser	0,2720	0,05	Homokedastisitas

Source: Processes Questionnaire Data with eviews, 2023

For the data presented in Table 4, the analysis results reveal that all models in the heteroscedasticity test do not exhibit heteroscedasticity. This is evident in the Breusch-Pagan-Godfrey test, where the probability level is 0.3739 and the significant value is 0.05, indicating that $0.3739 > 0.05$. Similarly, the Harvey test yields a probability level of $0.2630 >$ the significant level of 0.05, and the Glejser test has a probability level of $0.2720 >$ the significant level of 0.05.

Statistical Test Results:

Descriptive Statistical Method

This research test aims to provide a general description of the research objects, focusing on internal control, fraud prevention, and organizational culture based on the respondents' answer scores.

General Description of Internal Control Variables:

The respondent answer scores for the internal control variable are presented in the table below:

Table 5: Recapitulation of Average Correspondent Scores for Internal Control Variables

No.	Indicator	Score	Average	Criteria
1.	Control Environment	2057	20,57	Very Good
2.	Risk Assessment	1193	11,93	Very Good
3.	Control Activities	2013	20,13	Very Good
4.	Information and Communication	408	4,08	Very Good
5.	Monitoring	405	4,05	Very Good
Average Answer Score		12,15	Very Good	

Source: Processed Questionnaire Data, 2023

For the data presented in Table 5, the summary of respondents' answer scores indicates that the highest average score is in the control environment indicator at 20.57, followed by the control activity indicator at 20.13, risk assessment at 11.93, information

and communication at 4.08, and the lowest score is in the monitoring indicator at 4.05.

General Description of Fraud Prevention Variables:

The respondent answer scores for the fraud prevention variable are outlined below:

Table 6: Recapitulation of Average Correspondent Scores for Fraud Prevention Variables

No.	Indicator	Answer Score	Average	Criteria
1.	Creating a Culture of Honesty and High Ethics	549	5,49	Excellent
2.	Management is responsible for evaluating Fraud Prevention	324	3,24	Sufficient
3.	Supervision by the Audit Committee	320	3,20	Sufficient
Average Answer Score		3,98	Good	

Source: Processed Questionnaire Data, 2023

For the data presented in Table 6, the summary of respondents' answer scores reveals that the highest average score is in the indicator of fostering a culture of honesty and high ethics at 5.49, followed by the indicator of management responsibility for evaluating fraud prevention at 3.24. Conversely, the monitoring indicator conducted by the audit

committee receives the lowest average answer score of 3.20.

General Description of Organizational Culture Variables:

The respondent answer scores regarding organizational culture variables are depicted in the image below:

Table 7: Summary of Average Correspondent Responses Regarding Organizational Culture

No.	Indicator	Answer Score	Average	Criteria
1.	Innovation and dare to take risks	399	3,99	Nice
2.	Attention to detail	401	4,02	Nice
3.	Results oriented	437	4,37	Very Nice
4.	Human oriented	445	4,45	Very Nice
5.	Group oriented	420	4,20	Nice
6.	Aggressiveness	426	4,26	Very Nice
7.	Stability	386	3,86	Nice
Average Answer Score			4,16	Nice

Source: Questionnaire Repressed, 2023

For the data presented in Table 7, the compilation of respondents' answer scores reveals that the highest average score is in the people-oriented indicator at 4.45, followed by the results-oriented indicator at 4.37, the aggressiveness indicator at 4.26, goal-oriented for the group at 4.20, attention to detail at 4.02, innovation and willingness to take risks at 3.99, and the smallest score is in the stability indicator at 3.86.

General Description of BLU's Financial Performance Variables:

The following provides a descriptive analysis of BLU's financial performance variables, encompassing the mean, maximum, minimum, and standard deviation of BLU's financial performance, as illustrated below:

Table 7: Descriptive Statistical Test Regarding BLU's Financial Performance

	Y	Liquidity	Efficiency	Effectiveness	Level of Independence
Mean	67002.99	17692.43	16796.38	15230.01	17284.10
Maximum	91263.00	23730.00	23014.00	21297.00	23222.00
Minimum	22465.00	6299.000	5000.000	6166.000	5000.000
Std. Dev.	14937.27	4178.802	4117.872	3973.381	3921.340
Observations	80	80	80	80	80

Source: Questionnaire Data Reprocessed with 2023

For the data presented in Table 7, this analysis indicates a time series data span of 5 years,

from 2018 to 2022, and cross-sectional data (individual data) of 16, totaling 80

respondents with a mean value of 67,002.99. The maximum value is 91,263, the minimum value is 22,465, and the standard deviation is 14,937.27. Descriptive analysis of each BLU financial performance indicator is as follows:

- a) Liquidity has a mean value of 17,692.43, a maximum value of 23,730, a minimum value of 6,299, and a standard deviation of 4,178.802.
- b) Efficiency has a mean value of 16,796.38, a maximum value of 23,014, a minimum value of 5,000, and a standard deviation of 4,117.872.
- c) Effectiveness has a mean value of 15,230.01, a maximum value of 21,297,

a minimum value of 6,166, and a standard deviation of 3,973.381.

- d) The level of independence has a mean value of 17,284.10, a maximum value of 23,222, a minimum value of 5,000, and a standard deviation of 3,921.340.

Results of Panel Data Regression Model Tests:

To determine the appropriate model, three tests are conducted: the Chow test, Hausman test, and LM test (16). These tests are executed by processing statistical data using the EViews 13 application, aiming to select the best model.

Table 8: Chow Test Results

Effect Test	Statistic	DF.	Probability
<i>Cross-section F</i>	1.492840	(15,61)	0.1365

Source : Questionnaire Data reprocessed, 2023

For the data presented in Table 8, the analysis results reveal that the probability level of the cross-section F is 0.1365, and the significance level is 0.05. Given that $0.1365 > 0.05$, the model selected is the Common Effect Model (CEM). As CEM is chosen, the test is further

conducted using the Langrange Multiplier (LM) test to determine the suitable model between the Common Effect Model and the Random Effect Model. This step is a prerequisite for panel data regression analysis.

Table 9: LM Test Results

	Description		
	<i>Cross Section</i>	<i>Time Series</i>	Total
<i>Breusch Pagan</i>	0.756603	0.002553	0.759156
<i>Probability</i>	(0,3844)	(0,9597)	(03836)

Source : Processed Primary Data with 2023

For the data presented in Table 9, the Breusch-Pagan probability is 0.3844, which is $>$ the significant level of 0.05. This indicates that the model utilized in panel data regression analysis is the Common Effect Model (CEM).

Results of Correlation Coefficient Test:

If the P-Value is $<$ the significant value (0.05), it signifies a significant relationship, whereas if the P-Value is $>$ the significant value (0.05), it suggests there is no significant relationship.

Table 10: Correlation Coefficient Test Result

Description	X1	X2	X3	Y
X1	1,000000			

X2	0,831513	1,000000		
	0.0000	-----		
X3	0,817834	0.827523	1,000000	
	0.0000	0.0000	-----	
Y	0.785637	0.802006	0.808824	1.000000
	0.0000	0.0000	0.0000	-----

Source : Questionnaire Data was Reanalyzed, 2023

For the data presented in Table 10, the analysis conveys the following insights:

- Variable X1 has a P-Value of 0.000, which is < 0.05 . This indicates that if variable X1 increases, Y also increases, and if X1 decreases, Y decreases.
- The variable X2 has a P-Value of 0.000, < 0.05 , signifying that an increase in variable X2 leads to an increase in Y, and a decrease in X2 corresponds to a decrease in Y.
- Variable X3 has a P-Value of 0.000, < 0.05 . This implies that an increase in

variable X3 results in an increase in Y, while a decrease in X3 leads to a decrease in Y.

Results of Coefficient of Determination Test:

The coefficient of determination assesses the percentage change in the dependent variable (Y) caused by the independent variables (X) (17). This test is reflected in the adjusted R squared, presented as a percentage.

Table 11: Coefficient Of Determination Test Result

Variable	Coefficient	Stand Error	t-count	Probability
Constanta	1730.043	4876.729	0.354755	0.7238
X1	0,118735	0.061280	1.937599	0.0564
X2	0,394307	0.156920	2.512789	0.0141
X3	0,246915	0,079829	3,093058	0,0028
R squared	0,723698			
Adjusted R squared	0,712792			

Source: Processed Primary Data, 2023

For the data presented in Table 11, the analysis results indicate that the adjusted R-squared value, as highlighted in yellow text, is 0.71 (71%). This implies that 71% of the variation in BLU's financial performance variable is influenced by internal control, fraud prevention, and organizational culture. Meanwhile, the remaining 29% suggests that

BLU's financial performance is influenced by other variables not explored in this research.

Results of Hypothesis Test:

A hypothesis is defined as a prediction or provisional answer to the outcomes of a study. (16).

Hypothesis testing involves comparing sample values with values in a population. The

outcomes of hypothesis testing can lead to either the acceptance or rejection of the hypothesis (17).

Results of Partial Test:

If the $t \text{ count} \geq t \text{ table}$ or t is less than or equal to the significance value (0.05), H_0 is rejected, and H_a is accepted. This signifies that variable

X has a partial and significant influence on variable Y. On the other hand, if the $t \text{ count} \leq t \text{ table}$ or t is greater than or equal to the significance value (0.05), H_0 is accepted, and H_a is rejected. This indicates that variable X does not have a partial and significant influence on Y.

Table 12: Partial Test Result

Variable	Coefficient	Standard Error	t-Count	Probability
C	1730.043	4876.729	0.354755	0.7238
X1	0.118735	0.061280	1.937599	0.0564
X2	0.394307	0.156920	2.512789	0.0141
X3	0.246915	0.079829	3.093058	0.0028

Source : Processed Primary Data , 2023

For the data presented in Table 12, the analysis results indicate that the t-statistic is represented by the t count, and the associated probability is 0.05, with the t table value being 1.9916726.

Hypothesis 1:

The t-test for internal control (X1) yields a t count value of 1.9737599, and the t table value is 1.9916726. Therefore, $t \text{ count} \leq t \text{ table}$, specifically $1.9737599 \leq 1.9916726$, with a probability value of $0.0564 \geq 0.05$. This suggests accepting the assertion that the internal control variable (X1) has no significant effect on BLU's financial performance (Y).

Hypothesis 2:

In the partial testing of fraud prevention, the t count is 2.512789, and the t table value is 1.9916726. Consequently, $t \text{ count} \geq t \text{ table}$, specifically $2.512789 \geq 1.9916726$, with a probability value of $0.0141 \leq$ the significant

value of 0.05. This implies accepting the claim that fraud prevention has a partially significant effect on Y.

Hypothesis 3:

The t-test for organizational culture (X3) yields a t count value of 3.093058, and the t table value is 1.9916726. Thus, $t \text{ count} \geq t \text{ table}$, specifically $3.093058 \geq 1.9916726$, with a probability value of $0.0028 \leq$ the significant value of 0.05. This indicates accepting the assumption that variable X3 has a significant partial influence on Y.

Simultaneous Test Results:

If $F \text{ count} \geq F \text{ table}$ and $F \leq$ the significant value (0.05), H_a is accepted, and H_0 is rejected, meaning that X has a simultaneous and significant effect on Y. Conversely, if $F \text{ count} \leq F \text{ table}$ or $F \geq$ the significant value (0.05), H_0 is accepted, H_a is rejected, indicating that X has no joint and significant influence on Y.

Table 13: Simultaneous Test Result

Variable	Coefficient	Standard Error	t-Count	P
Constanta	1730.043	4876.729	0.354755	0.7238
X1	0.118735	0.061280	1.937599	0.0564
X2	0.394307	0.156920	2.512789	0.0141
X3	0.246915	0.079829	3.093058	0.0028
F-statistic	66.35384			
Probability (F-statistic)	0.000000			

Source : Processed Questionnaire Data, 2023

Hypothesis 4

In the table above, the F test yielded a value of f count = 66.35384, and the f table value was 2.72494. Consequently, $F \text{ count} \geq F \text{ table}$, specifically $66.35384 \geq 2.72494$, or the probability is $0.000000 \leq 0.05$. This indicates that the assumption posits X has a simultaneous and significant effect on Y.

Analysis Result**Descriptive Analysis Result****Description of Internal Control Variables**

Based on the average score of respondents' answers, the internal control variable has a very good average score of respondents' answers, namely 12.15. RSPR's internal control has been running very well. The control environment indicator has an average respondent answer score of 20.57, signifying that the control environment has been executed by RSPR employees very well in accordance with existing regulations and needs further improvement. The control activity indicator has an average respondent answer score of 20.13, indicating that control activities have also been carried out very well by RSPR employees and need further enhancement. The risk assessment indicator has an average respondent answer score of

11.93, suggesting that RSPR management has considered the risks of the decisions taken very well and needs further augmentation. The communication information indicator has an average respondent score of 4.08, meaning that RSPR has a good information system and communication is running well in the form of reports that are timely and distributed to those entitled to them. Monitoring indicators have also been carried out well in the form of following up on external and internal audit findings.

Description of Fraud Prevention Variables

Based on the average score of respondents' answers, the fraud prevention variable has a good average score of respondents' answers, namely 3.98. Fraud prevention at RSPR has been going well. The indicator of creating a culture of honesty and high ethics has an average score of correspondent responses of 5.49, indicating that all RSPR employees have created a culture of honesty and high ethics very well in the hospital environment. The indicator that management is responsible for evaluating has an average score of respondents' answers of 3.24, signifying that management is still not optimal in being responsible for evaluating the occurrence of fraud. The indicator that the audit committee

carrying out supervision has an average score of correspondent responses of 3.20, suggesting that the function of the Internal Audit Unit (SPI) has not been optimal in carrying out supervision.

Overview of Organizational Culture Variables

Based on the average score of respondents' answers, the organizational culture variable has a good average score of respondents' answers, namely 4.16. The organizational culture at RSPR is good. The human-oriented indicator has an average respondent answer score of 4.45, indicating that the majority of RSPR employees work seriously and adhere to existing procedures. The results-oriented indicator has an average response score of 4.37, suggesting that the majority of RSPR employees work quickly and achieve optimal results. The aggressiveness indicator has an average correspondent response score of 4.26, meaning that the majority of RSPR employees work diligently, are time disciplined, and comply with existing regulations. The group-oriented indicator has an average respondent answer score of 4.20, indicating that the majority of RSPR employees can work well with fellow colleagues. The attention to detail indicator has an average answer score of 4.02, suggesting that the majority of RSPR employees work precisely, carefully, and accurately and perform well. The innovation and risk-taking indicator has an average score of 3.99, meaning that most RSPR employees possess creativity, initiative, and creative ideas to alleviate work boredom and increase

work productivity. The stability indicator has an average correspondent response score of 3.86, indicating that the majority of RSPR employees feel comfortable with the condition of the organization, and the organization has a vision and mission that is running well.

Description of BLU's Financial Performance Variables

Based on the mean, maximum, minimum, and standard deviation values, the analysis results show that the highest mean value is for the liquidity indicator at 17,692.43, and the smallest mean is for the effectiveness indicator at 15,230.01. The highest maximum value is for the liquidity indicator at 23,730, and the smallest maximum value is for the effectiveness indicator at 21,297. The highest minimum value is for the liquidity indicator at 6,299, and the smallest minimum value is for the efficiency indicator and level of independence at 5,000. The highest standard deviation value is in the liquidity indicator of 4,178,802, and the smallest standard deviation is in the independence level indicator of 3,921,340. This means that the liquidity ratio at Dr. Lung Hospital. H. A. Rotinsulu is very good and must be maintained, while the BLU independence level ratio is good and must be improved further, while efficiency and effectiveness are quite good but not yet optimal and must be improved again.

Verification Analysis Result

No Influence on Internal Control on BLU's Financial Performance

Based on the correlation coefficient test, partial coefficient of determination, partial hypothesis test, it is concluded that internal control does not have a strong and unidirectional effect on BLU's financial performance.

Previous research aligned with this study, such as (4), asserted that internal control has no direct impact on financial performance. Conversely, demonstrated an influence of implementing internal control on financial performance (3).

The Impact of Fraud Prevention on Variable Y

Through the correlation coefficient test and partial hypothesis test, it is concluded that the fraud prevention variable has a robust and significant effect on BLU's financial performance.

Previous research congruent with this study, represented argued that fraud prevention has a unidirectional and significant influence on financial results (3,5).

Influence of Organizational Culture on Variable Y

Upon testing the correlation coefficient, partial coefficient of determination, and conducting partial hypothesis testing, it is concluded that organizational culture significantly and strongly affects variable Y.

Previous studies in agreement with this research, notably (6), suggested that organizational culture positively impacts financial performance. In line with this, stated

that the dimensions of organizational culture exhibit stronger predictive effects on job satisfaction dimensions than on financial performance items (7). This aligns with the researchers' findings. Further research by (20), indicated that organizational culture positively affects corporate diversification and financial performance, consistent with the results of this study. Additionally, research conducted asserted that organizational culture influences the financial performance of hotels, aligning with the findings of this study (19).

Influence of Internal Control Variables, Fraud Prevention, Organizational Culture on BLU's Financial Performance

Through coefficient of determination testing and simultaneous hypothesis testing, it is concluded that the variables of internal control (X1), fraud prevention, and organizational culture jointly and significantly influence BLU's financial performance by 71%.

Drawing from agency theory and signal theory, the BLU working unit, as the agent, is obligated to prepare financial reports and report financial performance quarterly to shareholders (Directorate General of PPK BLU, Ministry of Finance). The Directorate General of PPK BLU monitors and evaluates the financial performance of BLU work units to gauge their independence and assist those with poor financial performance. RSPR, as an agent, must maintain healthy financial performance to support the services provided to the community (principal).

Researchers who support this study, exemplified by (18), stated that internal control, fraud prevention, and organizational culture significantly and positively affect

financial performance. No contradictory research has been found that challenges the simultaneous results of this study.

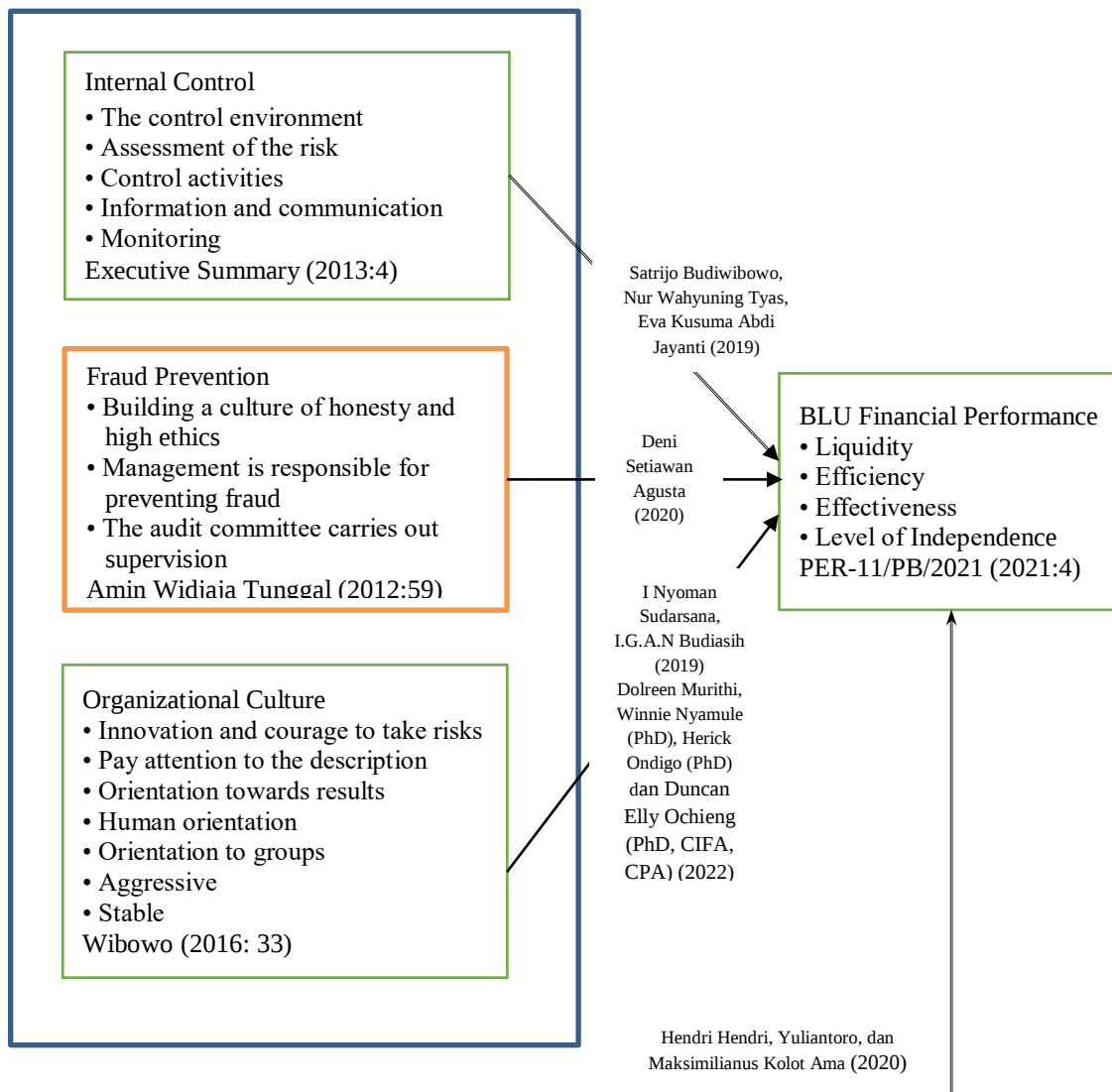


Figure 2 : Research Paradigm

CONCLUSIONS

After conducting research analysis and discussions, it becomes evident that internal control at RSPR is highly adequate, fraud prevention is suboptimal, and the organizational culture is commendable. All indicators within internal control demonstrate high effectiveness, while certain indicators

related to fraud prevention, particularly management's responsibility for prevention evaluation and supervision by the audit committee, fall short of optimal. It is hoped that management will exhibit greater sensitivity and establish policies to mitigate fraud risks, and the establishment of an audit committee at RSPR is deemed necessary. All

indicators of organizational culture are positive, indicating solid cooperation and coordination among employees.

Despite the adequacy of RSPR's internal control, this variable does not exert a strong and significant effect on BLU's financial performance. Optimal implementation of fraud prevention measures is crucial, given its considerable and significant impact on BLU's financial performance. RSPR's financial performance is relatively robust, attributed to its sound organizational culture, which wields a strong and significant influence on BLU's financial performance.

In summary, when considered collectively, internal control, fraud prevention, and organizational culture exert a robust and significant influence on BLU's financial performance.

REFERENCES

1. Nugraha dimas waraditya. "Badan Layanan Umum Kesehatan Catatkan Kinerja Positif," *kompas.id*. 2021.
2. Ditjen Perbendaharaan. Indikator Kinerja Terpilih BLU Kesehatan Efektif Mendongkrak Kinerja Rumah Sakit dan Balai Kesehatan. *djpb.kemenkeu.go.id*. 2018.
3. Kötz R, Bärtschi M, Büchi F, Gallay R, Dietrich P, Institut PS, et al. *The* 12. 2002;1–12.
4. Ayuning Tyas L, Purwanti K. Pengaruh Adopsi E-Banking Dan Pengendalian Internal Terhadap Kinerja Keuangan Perbankan Syariah Di Indonesia. *JIFA (Journal Islam Financ Accounting)*. 2020;3(2):134–51.
5. Agusta DS. Pengaruh Audit Internal dan Pencegahan Fraud terhadap Kinerja Keuangan: Studi Pada PT. Jasa Raharja (Persero) Cabang Sukabumi. *J Mhs Akunt*. 2020;1(3):94–113.
6. Sudarsana IN, Budiasih IGA. Pengaruh Gaya Kepemimpinan dan Budaya Organisasi Pada Kinerja Keuangan Dengan Penerapan Good Corporate Governance Sebagai Variabel Moderasi. *E-Jurnal Akunt*. 2019;29(1):78.
7. Mali P, Kuzmanović B, Mitić S, Terek-Stojanović E, Nikolić M. The effects of organizational culture on job satisfaction and financial performance. *J Eng Manag Compet*. 2022;12(1):44–56.
8. Sugiyono. metode penelitian kualitatif. 2nd ed. Sugiyono, editor. Bandung: Alfabeta, Bandung; 2020. 444 p.
9. Sugiyono. Metode Penelitian: Kuantitatif, Kualitatif dan R&D. 2017.
10. Sugiyono. metode penelitian kuantitatif. 1st ed. Sugiyono, editor. Bandung: Alfabeta; 2018. 546 p.
11. Sugiyono. No Metode penelitian kuantitatif, kualitatif dan R & D. 2nd ed. Bandung: Alfabeta; 2019. 464 p.
12. Ghazali I. Aplikasi analisis multivariate dengan program IBM SPSS 25. 9th ed. Semarang: Universitas Diponegoro; 2018. 490 p.
13. Ghazali I. Aplikasi analisis multivariate dengan program IBM SPSS 26. 10th ed. Semarang: Badan Penerbit Universitas Diponegoro; 2021. 506 p.
14. Imam Ghazali. Aplikasi Analisis Multivariate Dengan Program IBM SPSS 21. 9th ed. Semarang: Universitas Diponegoro; 2020. 290 p.
15. Ce Gunawan. Mahir menguasai SPSS panduan praktis mengolah data penelitian new edition: buku untuk orang yang (merasa) tidak bisa dan tidak suka statistika. I. Yogyakarta: Deepublish; 2020. 199 p.
16. Muhammad Darwin,

- MarianneReynalda dkk. Metode Penelitian Pendekatan Kuantitatif. Bandung: Media Sains Indonesia; 2021.
17. Mufarrikoh Z. statistika pendidikan konsep sampling dan uji hipotesis. Qibtiyah M, editor. Surabaya: CV. Jakad Media Publishing; 2020. 160 p.
 18. Murithi D, Nyamute W, Ondigo H, Ochieng' DE. Effect of Organizational Culture on the relationship between Corporate Diversification and Financial Performance in the Kenyan Insurance Service Sector. 2022;4(1):2022–73.
 19. K Elnagar A, Abdelkawi A, Elshaer I, Salama S. The Effect of Organizational Culture on Financial Performance: Based on Cameron and Quinn Model (CVF). Manag Econ Res J. 2022;4(1):38–53.
 20. Hendri H, Ama MK. Penentu Pencegahan Fraud dan Kinerja Keuangan sebagai Variabel Intervening. 2020;10.