













Based on Table 2, it can be seen descriptive statistics from Bed Turn Over (BTO) in each year 2106 to 2018. In 2016, it appeared that the lowest value was 22.00, while the one with the highest value was 78.00 and the average value average of 42.6667 with a standard deviation of 15.76148. In 2017, it turns out that has the lowest value of 31.00, while those that have the highest value of 62.00 and an average value of 46.33333 with a standard deviation of 10.94061. In 2018, it turns out that has the lowest value of 18.00 while those that have the highest value of 72.00 with an average value of 54.6667 with a standard deviation of 16.84870. Based on the annual average for 2016 to 2018, it turns out that the highest Bed Turn Over average is in 2018.

Table 3. Revenue Cycle Management (RCM) of Hospital in 2016-2018

**Descriptive Statistics**

	N	Minimum	Maximum	Mean	Std. Deviation
2016	12	,23	,75	,3967	,16087
2017	12	,25	,75	,3783	,15965
2018	12	,16	,75	,3467	,16967
Valid N (listwise)	12				

Based on Table 3, it can be seen descriptive statistics from Revenue Cycle Management (RCM) in each year 2106 to 2018. In 2016, it turns out that the one with the lowest value is 0.02, while the one with the highest value is 0.75 and the average value average of 0.3967 with a standard deviation of 0.16087. In 2017, it turns out that has the lowest value of 0.25, while the one that has the highest value of 0.75 and an average value of 0.3783 with a standard deviation of 0.15965. In 2018, it turns out that has the lowest value of 0.16, while those that have the highest value of 0.75 with an average value of 0.3467 with a standard deviation of 0.16967. Based on the average per year during 2016 to 2018, it turns out that the highest value of Revenue Cycle Management was in 2016.

**Hypothesis test**

To prove the hypothesis by looking at the significance of the influence between variables by looking at the parameter values and the significance of the statistical t coefficients. Regarding what SMART PLS 3.0 did by looking at the Bootstrapping Algorithm report, here are the results:

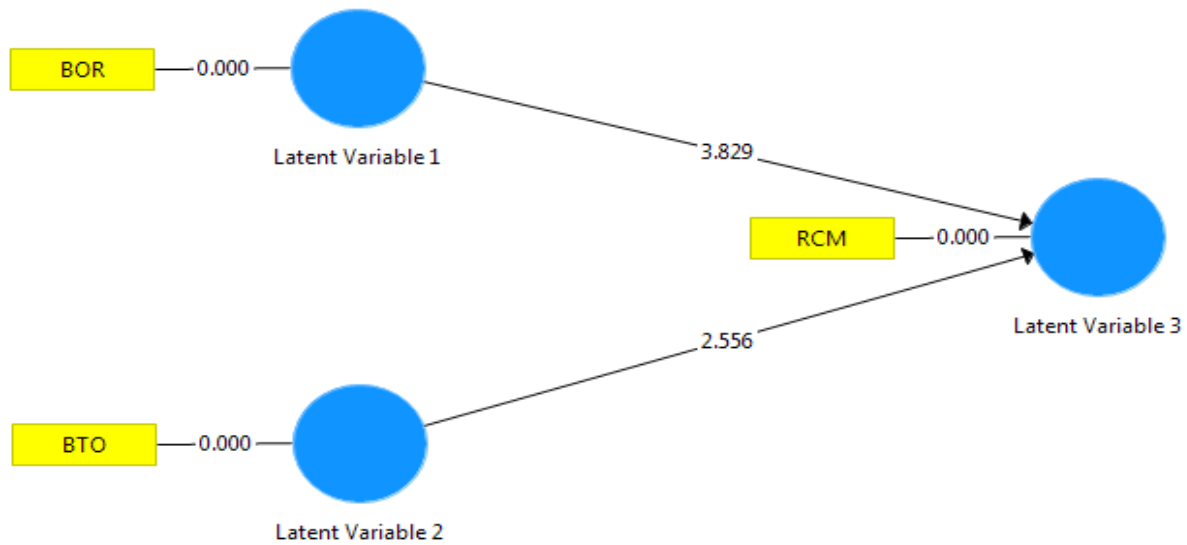


Figure 2. Test results for multiple Linear Regression Analysis

Hypothesis testing is done by looking at the Estimate for Path Coefficient, through the bootstrap menu on PLS. The T-statistic value shown in the path coefficient table must be greater than the t-table (Abdillah and Jogiyanto, 2015). The hypothesis is accepted, if the t-statistic value is higher than the t-table value (1.96) with a significance level of 5 percent

Tabel 5. Path Coefficients (Mean, STDEV, T-Values)

	Original Sample (O)	Sample Mean (M)	T- Statistics ( O/STERR )	P-value	Decision
BOR -> RCM	-0,530	-0,532	3,829	0,000	Significant
BTO -> RCM	0,320	0,303	2,556	0,011	Significant

**Hypothesis 1**

**Bed Occupancy Rate against Revenue Cycle Management**

The results of data processing showed that the Bed Occupancy Rate variable towards Revenue Cycle Management was a significant result with a t-statistic value of 3.829. This value is greater than 1.96 and is supported by the original sample estimate value of -0.530 which indicates that the direction of the relationship between BOR and RCM is negative or bidirectional.

So the first hypothesis which states that BOR has a significant effect on RCM is accepted. The results of this study support the research conducted by Sidiq and Afrina (2017) to find that services at the Aceh Besar Regional General Hospital have a tendency to enter the efficiency area. It can be seen from the BOR indicator value in 2015 that 62% is still in the inefficient category

The higher the BOR value, the higher the use of existing beds for patient care while the more patients served means the heavier the workload of health workers at the hospital. As a result, patients can get less attention needed and the possibility of nosocomial infections also increases (Griffiths P, Renz A, Hughes J, 2009). The results support the research conducted by Satria, Sidin, and Noor (2012). Increasing the BOR value that is too high actually decreases the quality of the performance of the medical team and decreases patient satisfaction and safety. Thus in 2015 the Aceh Besar Regional Public Hospital was in a safe



position from an economic perspective with the opportunity to improve the quality of services to patients

## Hypothesis 2

Bed Turn Over Stay against Revenue Cycle Management.

The results of data processing showed that the BTO variable on RCM was a significant result with a t-statistic value of 2.556. This value is greater than 1.96 and is supported by an original sample estimate of 0.320 which indicates that the direction of the relationship between BTO and RCM is positive or bidirectional. So the second hypothesis stating BTO has a significant effect on RCM is accepted. The results of this study support the research conducted by Sidiq and Afrina (2017) to find that services at the Aceh Besar Regional General Hospital have a tendency to enter the efficiency area. This can be seen from the indicator value of the BTO value reaching 45.7 still in the efficient category,

## CONCLUSIONS AND RECOMMENDATIONS

### Conclusion

1. Bed Occupancy Rate has a significant effect on hospital revenue cycle management in the Province of Central Java.
2. Bed Turn Over has a significant effect on hospital revenue cycle management in the Province of Central Java.

### Suggestion

1. Propose to the management to improve the quality of services in the hospital so that patients feel comfortable when treated in the inpatient ward.
2. Propose to management to inform the head of cleaning service to further improve hospital hygiene, especially in the inpatient ward.

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