

## ANALYSIS OF PATTERNS FINANCIAL MANAGEMENT POLICY OF LOCAL PUBLIC SERVICE AGENCIES

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### ABSTRACT

Public Health Centres (here after called Puskesmas) is one of the units within the health sector that provide direct services to the public. Therefore, the health center would always be required to give their best performance for the sake of improving public health. At 2016, Puskesmas in West Lombok district is the only Puskesmas in the region of West Nusa Tenggara Province which has been running financial management pattern Public Service Agency (BLUD). To be able to run this new policy would require the readiness of Puskesmas-related factors that could affect the success of the implementation. This study wanted to see and obtain empirical evidence that the quality of human resources, organizational commitment, communication, infrastructure facilities have an influence on the implementation of the Financial Management BLUDs at Puskesmas in West Lombok regency. Tests conducted on 77 respondents, where respondents in this study is the management and the functional of financials. The research model using the structural model analysis with smartPLS. The results of the four variables were tested showed that the quality of human resources positive effect on the implementation of financial management pattern BLUDs Puskesmas. While the organizational commitment, communication, and infrastructure not affect the implementation of the financial management pattern BLUDs Puskesmas. Although it does not directly affect the implementation of the financial management pattern BLUDs, but in practice a strong organizational commitment, effective communication and adequate infrastructure has been met with both at Puskesmas. The implication of this research is that by improving the quality of human resources will be able to support the success of financial management pattern BLUDs to run a financial management in accordance with the expected goals.

**Keywords:** *Policy Implementation, Financial Management, Public Service Agency, BLUD, Puskesmas*

### I. INTRODUCTION

Legislation Package in the area of financial management of the State, is the act No. 17 of 2003, act No. 1 of 2004 and act No. 15 of 2004, contains three rules of the State financial management. That is result-oriented, professionalism, accountability and transparency. This then opens the opportunity for government agencies that have tasks and functions in the field of service to the community to be able to implement a new pattern that is more flexible in its financial management system. These changes are intended to better maximize the performance of services provided to the public.

The provisions of articles 68 and 69 of act No. 1 of 2004 implies that the government has a fundamental duty and function is to provide services to the community can implement a financial management more flexible with emphasis on productivity, efficiency and effectiveness as the Public Service Agency (BLU).

For implementation in the region, Local Public Services Agency (BLUD) is defined as the SKPD environment Local Government which was formed to provide services to the community in the form of supply of goods and / or services sold without priority for profit and in conducting its activities based on the principles of efficiency and productivity. And in financial management BLUDs given flexibility in the form of flexibility to implement practices healthy business to improve services to the public in order to promote the general welfare and educating the nation, as an exception to the provision of financial management in general.

Being the BLUDs, SKPD must comply the requirements of both substantive, technical or administrative. Furthermore, in its implementation if there are conditions that have been assessed are not comply, it could be the status of financial management BLUDs to SKPD concerned repealed.

As one part of the work units Government agencies, public health centers (here after called Puskesmas) can serve as an example for Implementing a policy of financial management pattern BLUDs. Because Puskesmas is one of unit in direct contact with the provision of services to the community.

Changes Puskesmas to a BLUDs will reduce problems related to the disbursement of funds. Where the constraints that usually occurs is the length of the flow of bureaucracy in the disbursement process of operational Puskesmas will indirectly may hamper the service received by the public. The latest thing that allows Puskesmas to become BLUDs is related to the health insurance program launched by the government. Capitation fund management of the social security requires that these funds will be directly transferred to the account of the Puskesmas, so that utilization will be more flexible if the Puskesmas become as BLUDs.

West Lombok regency being the only district in the province of West Nusa Tenggara has made a Puskesmas BLUDs accordance with the Decree of the Regent No. 12 of 2015. And for 2016, there are 17 Puskesmas which have existed as Puskesmas BLUDs. With the adoption of this policy is expected to make Puskesmas in West Lombok regency become more independent in managing its finances and ultimately improve the quality of health services to the community.

The pattern of financial management BLUDs is new for the financial management of the Puskesmas because it is different from the pattern of financial management in general. So that Puskesmas are expected to prepare to support the successful implementation of this BLUDs financial management pattern. According to the theory of policy implementation Edward III (1980), at least there are some factors that need to be prepared to be able to support the success of a policy of communication, resource, manager attitudes and bureaucratic structure of the organization itself.

Accordingly, this study attempts to examine and obtain evidence related to the influence of the quality of human resources, organizational commitment, communications and infrastructure on the implementation of financial management pattern BLUDs at the Puskesmas in West Lombok regency.

With the quantitative approach to generalize results of the study, the results of this study are expected to help Puskesmas in West Lombok regency, especially related to factors that affect the implementation of the financial management pattern BLUDs. In addition the results of this study are

expected to be a reference for other regional Puskesmas that will apply the same pattern of financial management.

## **II. THEORETICAL FRAMEWORK AND DEVELOPMENT HYPOTHESIS**

Use of implementation theory advanced by Edward III (1980), can be the foundation that the implementation of a new policy such as the pattern of financial management of BLUDs being run by the Puskesmas must prepare and plan carefully the things that can be an obstacle in the process of implementation.

Factors include communication, availability of resources, implementing attitudes and bureaucratic structures that are then used by researchers to explain the relationship between the process of implementing the pattern of financial management of BLUDs being run by the Puskesmas. Although not fully take these factors theory of policy implementation Edward III, at the initial stage of the implementation the pattern of financial management BLUDs Puskesmas need to prepare determinants of the success of the policy is expected to realize pattern of financial management BLUDs better for Puskesmas according expected goals.

### **2.1. Quality Human Resources**

The quality of human resources concerns the quality aspects of the physical and non-physical quality that involves the ability to work, thinking and other skills they have. By having quality human resources, the organization would be able to improve the services rendered to the community (Sholihah, 2015). To obtain qualified resources to perform their duties and responsibilities imposed upon him can be obtained by providing a way of education, training and using the experience available to him.

Several studies, one study conducted Meidyawati (2010), related to the evaluation of the implementation of financial management pattern in Hospital / Puskesmas who have become as BLUDs concluded that the quality of human resources is one of the obstacles in the implementation of financial management pattern BLUDs.

The pattern of financial management BLUDs being run by Puskesmas in West Lombok regency is something new, so it requires a readiness related to human resources, particularly human resources quality in terms of its ability in accounting, because the pattern of financial management BLUDs is one shape pattern of financial management which is run as part of the regional financial system. This will require management skills, especially in the field of accounting as it relates to the accounting system from the beginning of the process up to the reporting stage. So with the qualified human resources to be able to assist in implementing financial management pattern. Thus, the hypothesis proposed in this study is if the better the quality of human resources, the better implementation of the Financial Management BLUDs

### **2.2. Organizational Commitment**

The attitude of the policy implementers must be understood as a shared commitment of the entire organization, especially for organizations that undergo a change both in structure and in its management. Because it is not uncommon with the lack of commitment from members, the process

of transformation that run the organization will experience problems in achieving the desired objectives and commitment to the organization requires active participation from all employees to be able to run predefined policies.

Research related to the evaluation of the implementation of financial management pattern performed by Putra (2014) concluded that the commitment of all members of the organization needs to be able to implement policies that have been made. Organizational commitment is required for a change in the organization, in this case the Puskesmas to implement a financial management BLU.

The changing pattern of financial management which is being run by the Puskesmas is a management system that is different from Puskesmas has been run previously. This difference will certainly affect the organization as a whole, both to the demands of performance improvements up to the demands of remuneration commensurate with performance done. Therefore it takes organizational commitment of everyone involved in the implementation of financial management pattern BLUD. Organizational commitment will make the members are willing to realize the objectives of the organization are expected. Thus, the hypothesis proposed in this study is that if the stronger organizational commitment, the better implementation of the Financial Management BLUDs.

### **2.3. Communication**

Communication can be defined as the process of transfer of knowledge from one person to another with the intention of achieving specific goals. It is most prominent in the communication process is when the clarity of the information related to the duties, obligations and how to implement it should be done that is delivered to the recipient information. Warisno (2009) managed to prove empirically that with good communication of all components in the organization will be able to work systematically to improve productivity, especially in terms of financial management.

The pattern of financial management BLUDs is a policy that is being run by the Puskesmas is not necessarily easily understood throughout the organization. Providing information related to socializing patterns BLUDs financial management, communications manager with the executors in the perception related to the formulation, preparation and implementation of the work plan to be achieved in BLUDs financial management is an important thing to do. Effective communication will help in the implementation of financial management pattern associated BLUDs leadership in implementing various provisions of the Financial Management BLUDs. Based on the above, there are thought to influence the communication on the application of pattern of financial management BLUD, so the relationship is hypothesized, if more effective communication, the better implementation of the Financial Management BLUDs

### **2.4. Infrastructure**

Facilities and infrastructure may include equipment, facilities owned by the organization in helping the workers in the implementation of their activities. The availability of facilities and infrastructure will greatly assist in the successful implementation of the policy.

Some research referenced in this study was mentioned that one of the obstacles encountered in the implementation pattern of financial BLUDs is the absence of infrastructure and integrated systems.

Infrastructure in this research is concerned with the availability of supporting tools that can assist in the implementation of financial management pattern BLUDs run Puskesmas. The support device can be either a computer infrastructure and information systems in the form of an application that has been integrated. Availability of support is expected to help organizations in the implementation of activities and to achieve the expected goals.

Apriliyanto (2015) concluded that the use of information technology in the form of a computer that is integrated with the information system is an attempt to do by the BLU managers to improve performance. With this information system is integrated with a computer will be able to facilitate a variety of activities going on BLUDs so that interaction with the community for the better with the increase of services provided, and the availability of supporting devices can also help managers to produce information in the form of financial statements in accordance with the provisions of the apply. Based on the above, are suspected influence of infrastructure on the implementation of financial management pattern BLUDs, so the relationship is hypothesized, if more and better infrastructure, the better the implementation of the Financial Management BLUDs.

### **III. RESEARCH METHODS**

This research was conducted using a quantitative approach. The location study performed in 17 Puskesmas in West Lombok regency.

The population in this study were employees involved in financial management in each Puskesmas in West Lombok regency. The sampling method using a sample selection aims (purposive sampling). Selection of the sample is used as a respondent to the observation data in this study are determined based on the criteria that respondents are officials responsible for financial management and treasurer BLUDs BLUDs in each health center. Therefore, the respondents in this study is numbered 85 (eighty-five) persons.

#### **Definition Konseptual and Operational Variables**

Quality Human Resources measured using the availability of human resources competency based educational background, staffing, understanding of the work, acceptance of change, an understanding of the rules. Organizational commitment was measured by using identification, engagement and loyalty. For communication variables measured by looking at the aspect of communication transmission, clarity in communication aspects, aspects of consistency in communication and coordination mechanisms. Variable Infrastructure developed using the device and the availability of existing information systems.

For variable BLUDs Implementation of Financial Management evaluated the implementation of the financial management pattern BLUDs based on patterns of governance, strategic business plan, business plan budgets, financial statements and performance reports.

### **IV. RESULTS AND DISCUSSION**

Analysts data in this study conducted with the help of program SmartPLS 3.0.

### Testing outer models

Testing outer specify the model of the relationship between latent variables with the indicators, or it can be said that the outer model defines how each idikator-related latent variables. Indicators constructs in this study are reflective indicators. Outer model is a measurement model to assess the validity and reliability of the model. Results of testing the outer model can be seen in the following table:

Tabel 1. Hasil pengujian outer model

| Konstruk   | Outer loadings | Fornell-Larcker Criterium | Composite Reliability |
|------------|----------------|---------------------------|-----------------------|
| KSD1       | 0,720          |                           |                       |
| KSD2       | 0,835          |                           |                       |
| KSD3       | 0,694          |                           |                       |
| KSD4       | 0,682          |                           |                       |
| KSD5       | 0,697          |                           |                       |
| <b>KSD</b> |                | 0,728                     | 0,848                 |
| KO1        | 0,706          |                           |                       |
| KO2        | 0,707          |                           |                       |
| KO3        | 0,896          |                           |                       |
| <b>KO</b>  |                | 0,775                     | 0,816                 |
| KM1        | 0,869          |                           |                       |
| KM2        | 0,858          |                           |                       |
| KM3        | 0,827          |                           |                       |
| KM4        | 0,814          |                           |                       |
| <b>KM</b>  |                | 0,842                     | 0,907                 |
| SP1        | 0,926          |                           |                       |
| SP2        | 0,651          |                           |                       |
| <b>SP</b>  |                | 0,800                     | 0,776                 |
| PPK1       | 0,831          |                           |                       |
| PPK2       | 0,857          |                           |                       |
| PPK3       | 0,887          |                           |                       |
| PPK4       | 0,799          |                           |                       |
| PPK5       | 0,837          |                           |                       |
| <b>PPK</b> |                | 0,843                     | 0,924                 |

### Convergent validity test

Testing convergent validity can be seen from the loading factor for each construct. Loading factor whose value below 0.5 will be dropped from the analysis because it has a low value of convergent validity.

The table above shows that each variable has a value above the loading factor recommended value of 0.5, so that the testing phase is no indicator dropped from the model. Indicators for each variable can be declared valid for qualified testing of convergent validity.

### Diskriminant Test Validity

To measure the discriminant validity is by comparing the square root of average variance extracted (AVE) of each construct with the correlation between the constructs with other constructs in the model. Recommended AVE value must be greater than 0.5.

Based on the above table it can be seen that the discriminant validity of test results based on the AVE for each construct has a value of  $> 0.5$ . AVE suggested value is above 0.5, so it concluded that the constructs used in the model already has a high discriminant validity.

### Composite Test Reliability

Composite reliability block indicator that measures a construct can be evaluated using two kinds of sizes internal consistency and Cronbach's alpha. Variables said to be reliable if mempunyai composite value reliability above 0.7.

The test results indicate that the composite reliability values for all constructs is above 0.7. This shows that all constructs in the model estimated composite meets the criteria of reliability, so it can be concluded that all variables in this study have been eligible composite reliability and otherwise reliable.

### Testing inner models

Evaluation of structural models (Inner Model) is an evaluation of a structural model to predict the causal relationships between the latent variables. Inner models evaluated using R-square for dependent constructs, Stone-Geisse test for predictive relevance and significance of the coefficient t test and track structural parameters.

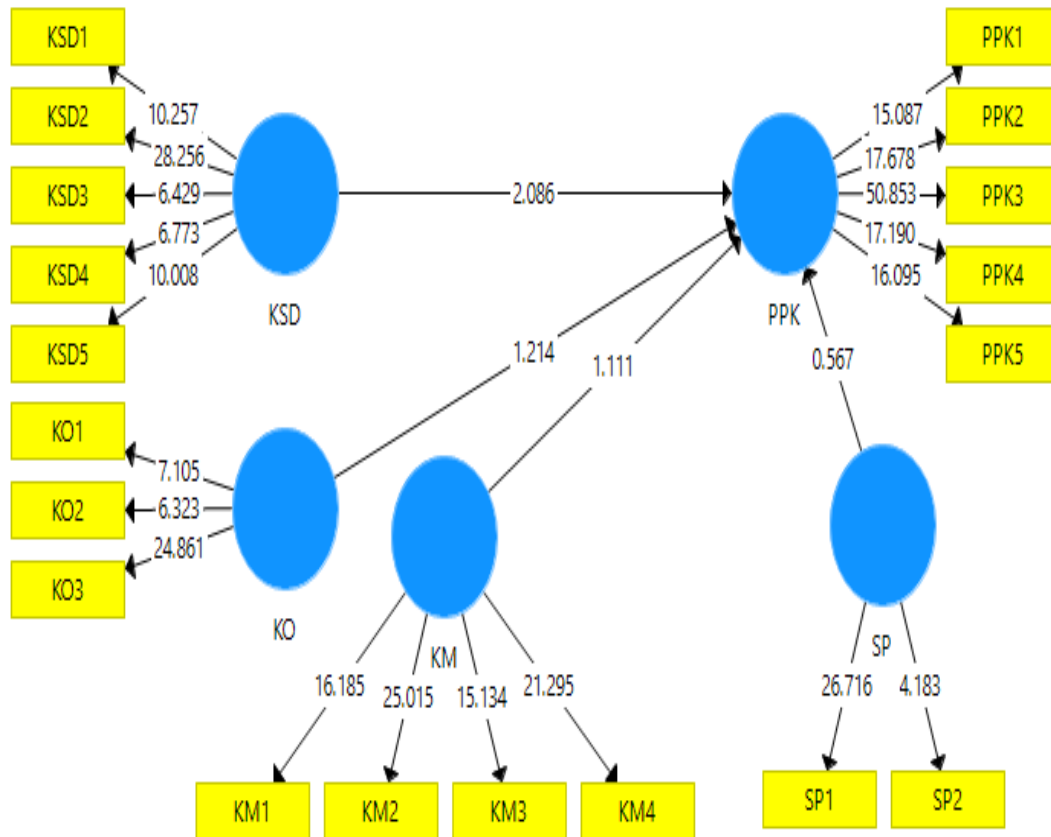
Tabel 2. Hasil evaluasi *inner model*

| Kriteria        | Uraian | Nilai | Ket                    |
|-----------------|--------|-------|------------------------|
| <i>R square</i> | PPK    | 0,436 |                        |
| <i>Q square</i> |        | 0,319 | <i>Q square &gt; 0</i> |

The results obtained by analysis of the value of R square of 0.436. This indicates that the research model includes moderate. Rated R square of 0.436 means that 43.6% of variable quality human resources (KSD), organizational commitment (KO), communications (KM), and infrastructure (SP) may explain the variable construct the implementation of financial management pattern BLUDs (PPK), while the rest of 56.4% is explained by other variables outside the model built in this study. Value square  $Q > 0$ , ie 0.319 gives evidence that the model has predictive relevance moderate to konstruk models.

### Hypothesis Testing and Discussion

Results of testing the hypothesis can be seen from the estimate for the path coefficients (coefficient lines). The results of the analysis values obtained bootstrapping path coefficients to test the hypothesis shown in the following figure:



Gambar 1. Hasil analisis *bootstrapping*

Tabel 3 Hasil pengujian hipotesis

| Hubungan variabel | Original sampel (O) | T Statistik (O/STERR) | Keputusan                 |
|-------------------|---------------------|-----------------------|---------------------------|
| KSD -> PPK        | 0,325               | 2,086                 | <b>Hipotesis diterima</b> |
| KO -> PPK         | 0,199               | 1,214                 | Hipotesis ditolak         |
| KM -> PPK         | 0,184               | 1,111                 | Hipotesis ditolak         |
| SP -> PPK         | 0,073               | 0,567                 | Hipotesis ditolak         |

### The influence of the quality of human resources to the implementation of financial management pattern BLUDs

Testing the hypothesis for the variable quality of human resources (KSD) on the implementation of financial management pattern BLUDs (PPK) has a value of t research is greater than the value of the t-table ( $2.086 > 1.64$ ) with an alpha value of 5%, so the hypothesis otherwise unacceptable.



The coefficient of correlation parameter between the quality of human resources (KSD) on the implementation of financial management pattern BLUDs (PPK) is approximately 0.325 with a positive direction. This means that the better the quality of human resources in the Puskesmas will be the better implementation of the financial management pattern BLUDs run by the Puskesmas.

A previous study which concluded that human resources are a constraint in the implementation of financial management pattern BLUDs been demonstrated empirically in this study. The results of this study prove that the quality of human resources have a positive influence on the implementation of financial management pattern BLUDs.

In view of the theory of policy implementation Edward III, who revealed that human resources become an important element in the implementation of a policy, the results of this study has been able to prove the theory. Human resources is expected to have the background, experience and expertise to support the implementation of development policy that has been taken.

Furthermore, the results of this study revealed that managers BLUDs the respondents as well as the health center as a whole has had a good quality in human resources. Human resources qualified health centers are already able to support the implementation of the financial management pattern BLUDs run by the Puskesmas.

### **The influence of organizational commitment to the implementation of financial management pattern BLUDs**

Testing the hypothesis for the variable of organizational commitment (KO) on the implementation of financial management pattern BLUDs has a value of t-statistic of 1.214. This value is smaller than the t-table 1.64 (5% alpha), so that the conclusions of this is that the second hypothesis can not be accepted. The coefficient of correlation parameter organizational commitment (KO) with the implementation of financial management pattern BLUDs (PPK) is 0.199 with a positive direction. This means that although it has no significant relationship, with their organizational commitment to support the implementation of financial management pattern BLUDs run by the Puskesmas.

If the earlier study concluded that the commitment to become one of the obstacles in the implementation of financial management pattern BLUDs, but the results of this study provide evidence that different. The results of this study demonstrate that commitment organisasional has no effect on the implementation of financial management pattern BLUDs.

In theory, the attitude and commitment of the executor will be needed in the process of policy implementation, especially for the new policy adopted by the organization. A positive attitude will show support for the implementation of the policy, and vice versa. But the results showed that overall organizational commitment shown by the manager as the respondent is good. A manager who is a member of the organization (Puskesmas) has good engagement and loyalty to the organization to which they belong. So that whatever is the policy may change toward better health center, will get the support of the members of the organization. But in this case does not directly show the pattern of financial management BLUDs.

### **The influence of communication on the implementation of financial management pattern BLUDs**

Testing the hypothesis for communication variables (KM) on the implementation of financial management pattern BLUDs has a value of t-statistic of 1.111. This value is smaller than the t-table

1.64 (5% alpha), so it can be concluded that the third hypothesis can not be accepted. The coefficient of correlation parameter communication (KM) with the implementation of financial management pattern BLUDs is approximately 0.184 with a positive direction. This means that although it has no significant relationship, with good communications will support the implementation of the financial management pattern BLUDs run by the health center.

Conclusions of previous studies showing that communication is a constraint in the implementation of financial management pattern revenues do not occur in this study. The results of this study proved that communication has no effect on the implementation pattern of financial management BLUDs.

Theory of policy implementation Edward III explained that the communication required to distribute information to the organization and related public policy or that have been taken. Implementation will be effective if the policy implementor know the duties and responsibilities had to do and this can be accomplished with effective communication between members of the organization. Members of the organization (Puskesmas) has been considered that the overall communication that had been built by the leadership is considered good and effective, although not specifically for communications related to implementation pattern of financial management BLUDs by Puskesmas.

### **Influence of infrastructure on the implementation of financial management pattern BLUDs**

Testing the hypothesis for the variable infrastructure (SP) on the implementation of financial management pattern BLUDs (PPK) has a value of t-statistic of 0.567. This value is smaller than the t-table 1.64 (5% alpha), so that the conclusions of this is that the fourth hypothesis can not be accepted. The coefficient of correlation parameter prasara means (SP) with the implementation of financial management pattern BLUDs (PPK) is approximately 0.073 with a positive direction. This means that although it has no significant relationship, with good infrastructure that will support the implementation of the financial management pattern BLUDs run by the health center.

In the conclusion of previous studies indicates that infrastructure is one obstacle in the implementation of financial management pattern BLUDs. This study gives a different result, where the infrastructure does not affect the implementation of the financial management pattern BLUDs.

The availability of infrastructure in the theory of Edward III policy implementation is one of the resources that will be able to support the successful implementation of a policy. Availability of these infrastructures will be needed primarily to assist in the completion of the work, and for BLUDs financial management, adequate infrastructure will help in financial accountability BLUDs. Financial manager BLUDs respondents have considered that the overall means infrastructures that exist in the health center is considered good, although not specifically for infrastructure related to implementation pattern of financial management BLUDs by Puskesmas.

## **V. CONCLUSION**

Based on the results of research and discussion can be concluded that the implementation of financial management pattern BLUDs at Puskesmas in West Lombok regency is influenced by the

quality of human resources and internal controls. The better the quality of human resources in the Puskesmas, both in competence, placement, understanding and acceptance of the changes will affect the implementation of financial management pattern BLUDs.

Other findings revealed that organizational commitment, communication, infrastructure not affect the implementation of the financial management pattern BLUDs at Puskesmas in West Lombok regency.

Although no effect, the manager of the health center has a strong organizational commitment to change toward better health center. Effective communication also has been awakened and is well established among members of the health center. Existing infrastructure in the health center is also deemed to have supported, although not specifically related to the implementation of the financial management pattern BLUDs.

Limitations of this study which also can be used as a reference for future research is the first study of this research and examine the factors that are considered to have an influence on the implementation of financial management pattern BLUDs at Puskesmas in West Lombok regency. These factors include the quality of human resources, organizational commitment, communication, infrastructure. Expected future development of this research can be done by adding another variable that is specifically related to financial management pattern BLUDs.

Second, in addition to the theory of policy implementation, further research is expected to be able to use theories that may be more relevant to be able to describe the conditions related to the implementation of the financial management pattern BLUDs.

Theoretically, the implications of the results of this study will confirm that one of the four factors that exist in the theory of policy implementation Edward III in resources, especially human resources quality become important in policy implementation pattern of financial management BLUDs run by the Health Center West Lombok district.

The practical results of this study also have implications on financial management pattern BLUDs. Where to improving the quality of human resources through increased competence and understanding of uraian basic tasks and functions of each executive will be able to support the implementation of financial management pattern BLUDs run by the Puskesmas.

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