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Analysis of Fixed Asset Management in Improving Service Efficiency at Dr. H. Ibnu Sutowo General Hospital in Baturaja, Ogan Komering Ulu Regency, Oku Regency

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Abstract: This study aims to analyze the impact of fixed asset management and regulatory compliance on service efficiency at Dr. H. Ibnu Sutowo Baturaja Regional General Hospital in Ogan Komering Ulu Regency. Effective fixed asset management and regulatory compliance are key factors in supporting improvements in hospital service quality. This study employs a quantitative descriptive method with an explanatory research approach. The sampling technique uses a census method involving 47 respondents from the administration, finance, nursing logistics, and medical service logistics departments. Data collection was conducted through observation, interviews, questionnaires, and a literature review. Data analysis employed multiple linear regression, including validity and reliability testing, classical assumption tests, t-tests, F-tests, and the coefficient of determination. The results of this study are expected to show that fixed asset management and regulatory compliance have a positive and significant effect on hospital service efficiency, both partially and simultaneously. Good asset management through optimal inventory, maintenance, and monitoring can improve the utilization of hospital resources, expedite services, and increase patient satisfaction. Furthermore, regulatory compliance supports the creation of effective, accountable hospital governance that meets healthcare service standards. Thus, this study is expected to serve as a basis for evaluation and recommendations for hospitals in improving the efficiency of healthcare services.

Keywords: Asset Management, Fixed Asset Management, Hospitals, Regulatory Compliance, Service Efficiency.

1. Introduction

Hospitals, as healthcare facilities that provide medical services to the public, play a vital and strategic role in accelerating improvements in public health. Hospitals are required to provide high quality services in accordance with established standards and to serve all segments of society. The delivery of healthcare services in hospitals involves highly complex organizational structures and operations. Various types of healthcare personnel, each with their own specialized knowledge, interact with one another. The rapid advancement of medical science and technology which healthcare workers must keep pace with to provide quality care further complicates the challenges within hospitals. As a type of Public Service Agency, hospitals serve as the vanguard of public health development. However, there have been numerous complaints regarding the quality of hospital services, which are still considered low. This is particularly true for regional hospitals or government-owned hospitals. The cause is a classic one: the limited funding available to regional public hospitals and government-owned hospitals, which prevents them from improving the quality of their services whether due to limited medical equipment or low human resource capacity.

Developments in hospital administration, both in terms of management and operations, are heavily influenced by various environmental demands. Among these are the expectation that hospitals provide high-quality healthcare services and keep healthcare costs under control, ultimately leading to patient satisfaction. Another key demand is cost control. Cost control is a complex issue because it is influenced by various factors, namely market mechanisms, economic measures, available human resources (professionalism), and, no less importantly, technological advancements within the hospital itself.

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Government hospitals at both the central and regional levels are not immune to the impact of these evolving demands. The enactment of Law No. 1 of 2004 on the State Treasury has opened new avenues for the implementation of performance-based budgeting within the public sector. Under Articles 68 and 69 of this law, government agencies and other non-profit organizations whose primary duties and functions are to provide services to the public may implement more flexible financial management by emphasizing productivity, efficiency, and effectiveness. The key principles set forth in these two laws form the basis for government agencies to implement financial management for Public Service Agencies (BLUs). This BLU is expected to serve as a first step toward reforming public sector financial management, with the aim of improving government services to the public.

According to Article 1 of Law No. 1 of 2004 on the State Treasury, a Public Service Agency (BLU) is defined as a government agency established to provide services to the public in the form of goods and/or services sold without prioritizing profit, and which operates based on the principles of efficiency and productivity. In other words, a BLU is a public sector unit that has flexibility in managing its own finances. The status of a BLU remains under the relevant ministry, agency, or Local Government Work Unit (SKPD), and it is not separate from its parent agency. Therefore, all revenue it generates from non-State Budget (APBN)/Regional Budget (APBD) funds is subsequently reported and consolidated within the relevant APBN/APBD financial statements. The same applies to all of its expenditure budgets. Dr. H. Ibnu Sutowo Baturaja General Government Hospital is a Type C hospital that serves as one of the regional referral hospitals in South Sumatra Province for South Ogan Komering Ulu and East Ogan Komering Ulu Regencies, capable of providing limited specialist medical services. It has a total of 689 staff members, consisting of 34 medical professionals, 373 nurses and midwives, 84 non-nursing medical staff, and 198 non-medical staff.

Dr. H. Ibnu Sutowo Baturaja Regional General Hospital provides 208 beds, broken down as follows: 19 beds in the VIP ward, 28 Class I beds, 38 Class II beds, 99 Class III beds, and 24 beds in the Non-Class category—specifically for neonatal care, the ICU, and the Emergency Department observation unit under the government. In addition to the issue of fixed asset management for the preparation of financial statements, fixed asset management is also a key focus of attention. According to Doli D. Siregar (2004), asset management is primarily aimed at ensuring the sustainable development of government capacity to increase revenue, which will be used to fund activities to achieve optimal fulfillment of the agency's duties and functions in serving the public. Asset management consists of five stages: Asset Inventory, Legal Audit, Asset Valuation, Asset Optimization, and the Development of an Asset Management Information System (SIMA) for asset supervision and control (Supriyadi, 2008).

Proper fixed asset management is governed by PSAK 16, which defines fixed assets as tangible assets owned and used in the production or provision of goods and services, for lease to third parties, or for administrative purposes, and expected to be used for more than one accounting period; and PSAP 7, which regulates the scope of fixed assets, the definition of fixed assets, the measurement of fixed assets, and the valuation of fixed assets. PSAK 16 and PSAP 7 constitute the categories or regulations for proper and sound fixed asset management. Therefore, the author is interested in conducting research on the effectiveness of fixed asset management in government organizations, specifically examining whether their management practices align with PSAK and PSAP, particularly at the Public General Hospital (BLU) Dr. H. Ibnu Sutowo Baturaja. Based on the background above, the author is interested in conducting research titled "Analysis of Fixed Asset Management in Improving Service Efficiency at the Dr. H. Ibnu Sutowo Baturaja General Hospital (RSUD) in Ogan Komering Ulu Regency, OKU Regency".

2. Materials and Methods

This research employs a quantitative descriptive method. According to Bungin (2005), quantitative descriptive research is research that describes, explains, or summarizes various conditions, situations, and phenomena based on events as they actually occur. The

nature of this research is explanatory, meaning it analyzes and explains the phenomena observed in the research subjects. This research is also referred to as causal research, which aims to determine the relationship between the variables under study (Sugiyono, 2003). The data analysis methods used to address the research questions will involve both qualitative and quantitative descriptive analysis. Qualitative descriptive analysis is used to obtain an overview of the Analysis of Fixed Asset Management in Improving the Efficiency of General Hospital Services in OKU Regency. The formulation of the Analysis of Fixed Asset Management in Improving the Efficiency of General Hospital Services in OKU Regency involves three stages: the data collection stage, followed by descriptive analysis.

3. Results and Discussion

3.1. Validity and Reliability Tests

A validity test is a procedure used to determine the extent to which a research instrument (such as a questionnaire) is capable of measuring what it is intended to measure. In other words, the validity test aims to ensure that each question in the instrument is truly relevant and aligned with the variables under study. Validity testing was conducted using SPSS 21 with the Corrected Item-Total Correlation method. The validity of a variable can be determined by comparing the following: If the calculated r is greater than the table r, then the item or variable is valid; if the calculated r is less than the table r, then the item or variable is not valid. Based on the results of the calculations performed using a significance level of 0.05 from a 95% confidence interval, the critical r value ($\alpha = 0.05$; n = 47 – 2 = 45) is 0.287.

Table 1. Results of the Validity Test Analysis

Item	Observed r	Table r	Notes
	Asset Management (X1)		
Statement 1	0,425	0,287	Valid
Statement 2	0,346	0,287	Valid
Statement 3	0,515	0,287	Valid
Statement 4	0,474	0,287	Valid
Statement 5	0,661	0,287	Valid
Statement 6	0,509	0,287	Valid
Statement 7	0,522	0,287	Valid
Statement 8	0,721	0,287	Valid
Statement 9	0,661	0,287	Valid
	Regulatory Compliance (X2)		
Statement 1	0,874	0,287	Valid
Statement 2	0,778	0,287	Valid
Statement 3	0,922	0,287	Valid
Statement 4	0,830	0,287	Valid
Statement 5	0,559	0,287	Valid
Statement 6	0,601	0,287	Valid
Statement 7	0,661	0,287	Valid
Statement 8	0,558	0,287	Valid
Statement 9	0,554	0,287	Valid
Statement 10	0,941	0,287	Valid
	Hospital Service Efficiency (X3)		
Statement 1	0,756	0,287	Valid

Statement 2	0,347	0,287	Valid
Statement 3	0,475	0,287	Valid
Statement 4	0,958	0,287	Valid
Statement 5	0,748	0,287	Valid
Statement 6	0,272	0,287	Valid
Statement 7	0,345	0,287	Valid
Statement 8	0,645	0,287	Valid
Statement 9	0,476	0,287	Valid
Statement 10	0,563	0,287	Valid

The validity test results show that the critical value of $\alpha = 0.287$; 47–2 = 45, yielding a critical value of 0.287. Since the calculated correlation coefficient (r) for each statement of the independent variable is greater than the critical value, it can be concluded that all statements used are valid. Meanwhile, according to Priyatno (2016), reliability testing is used to test the consistency of a measurement tool, specifically whether the results remain consistent or not when the measurement is repeated. A questionnaire instrument that is not reliable is inconsistent in its measurements, so the measurement results cannot be trusted. The items included in the reliability test are all valid items; therefore, invalid items are excluded from the analysis, and the total score is also not included. Reliability tests were also conducted on each variable. The reliability test used in this study employed the Cronbach's Alpha method. According to Sekaran (cited in Priyatno, 2016), a reliability coefficient below 0.6 is considered poor, while 0.7 is acceptable, and above 0.8 is good.

Table 2. Reliability Test Results

Variable	***Cronbach's Alpha***	**Description**
Asset Management (X1)	0,817	Good
Regulatory Compliance (X2)	0,854	Good
Service Quality (Y)	0,890	Good

Based on the reliability test results shown in Table 4.5, it can be seen that the Cronbach's Alpha value for the asset management variable (X1) is 0.817, the regulatory compliance variable (X2) is 0.854, and the hospital service efficiency variable (Y) is 0.890. Thus, it can be concluded that the reliability values of the questionnaire items tested indicate that each variable—namely planning, organizing plans, implementation, supervision, control, and evaluation, as well as service quality—has a value above 0.8. This means that all items from all variables can be considered reliable or suitable for use as a research tool.

3.2. *Test of Classical Assumptions*

In this study, several classical assumption tests were conducted. The tests performed were the normality test, the heteroscedasticity test, the multicollinearity test, and the autocorrelation test.

Table 3. Normality Test

		Unstandardized Residual
N		47
Normal Parameters[a,,b]	Mean	.0000000
	Std. Deviation	1.08796378
Most Extreme Differences	Absolute	.081
	Positive	.081
	Negative	-.078
Kolmogorov-Smirnov Z		1.134

Asymp. Sig. (2-tailed)	.094

The results in the table above show that the Kolmogorov-Smirnov test statistic is 0.094, which is greater than 0.05. Since the Asymp. Sig. (2-tailed) value is greater than 0.05, the data are normally distributed. It can be concluded that the data used in this study are normally distributed and can be analyzed.

Table 4. Heteroscedasticity Test

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std.Eror	Beta		
1	(Constanta)	11.219	3.812		-	.017
	MA	-314	.062	-633	-619	.512
	KTR	-880	.012	-564	-246	.976

The results of the Glejser test in Table 4 show that the significance values for the Asset Management (0.512) and Regulatory Compliance (0.976) variables are all greater than 0.05. According to (Lupiyoadi & Ikhsan, 2015), a significance value > 0.05 indicates that there is no heteroscedasticity. Thus, the regression model residuals are homogeneous (homoscedastic). This reinforces the reliability of the regression model in producing accurate and unbiased coefficient estimates.

Table 5. Results of the Multicollinearity Test

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	MA	.955	1.069
	KTR	.982	1.018

The results in the table above show that the Kolmogorov-Smirnov test statistic is 0.094, which is greater than 0.05. Since the Asymp. Sig. (2-tailed) value is greater than 0.05, the data are normally distributed. It can be concluded that the data used in this study are normally distributed and can be analyzed.

Table 6. Uji Heteroskedastisitas

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std.Eror	Beta		
1	(Constanta)	11.219	3.812		-	.017
	MA	-314	.062	-633	-619	.512
	KTR	-880	.012	-564	-246	.976

The results of the Glejser test in Table 6 show that the significance values for the Asset Management (0.512) and Regulatory Compliance (0.976) variables are all greater than 0.05. According to (Lupiyoadi & Ikhsan, 2015), a significance value > 0.05 indicates that there is no heteroscedasticity. Thus, the regression model residuals are homogeneous (homoscedastic). This reinforces the reliability of the regression model in producing accurate and unbiased coefficient estimates.

3.3. Multiple Linear Regression

The results of the multiple regression analysis show the effects related to asset management and regulatory compliance at Dr. H. Ibnu Sutowo Baturaja Regional General Hospital in OKU Regency, as shown in Table 7 below:

Table 7. Multiple Linear Regression Analysis

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std.Eror	Beta		
1	(Constanta)	12.289	3.812	-145	3.673	.453
	MA	-114	.161	.143	699	.003
	KTR	.980	.235	.564	.236	.001

Based on the results of the data analysis in the Coefficients table, the constant is 12.289, with a calculated t-value of 3.673 and a significance level of 0.453. Since the significance value is greater than 0.05 (0.453 > 0.05), the constant is not statistically significant, resulting in the following regression equation: Y = 12.289 – 0.114 MA + 0.980 KTR. The results of the partial tests (t-tests) can be explained as follows: The effect of Asset Management (X1) on Service Efficiency (Y). The Asset Management (X1) variable has a regression coefficient of -0.114 with a significance value of 0.003. This significance value is less than 0.05 (0.003 < 0.05), so H_1 is accepted and H_0 is rejected. This indicates that Asset Management (X1) has a significant effect on the service efficiency (Y) of the hospital. A negative coefficient indicates that an increase in asset management under certain conditions can reduce service efficiency, which is likely caused by suboptimal or misdirected asset management.

The effect of Regulatory Compliance (X2) on Service Efficiency (Y): The Regulatory Compliance (X2) variable has a regression coefficient of 0.980 with a significance level of 0.001. This value is less than 0.05 (0.001 < 0.05), so H_1 is accepted and H_0 is rejected. This indicates that Regulatory Compliance (X2) has a significant effect on service efficiency (Y) in hospitals. The positive coefficient indicates that the higher the level of regulatory compliance, the greater the improvement in service efficiency provided. Standardized Coefficients (Beta): Based on the Standardized Coefficients (Beta) values, the regulatory compliance variable (X2) has the largest beta value of 0.564 compared to the asset management variable (X1) at 0.143. This indicates that variable (X2) is the variable with the most dominant influence on the dependent variable in this research model.

3.4. Test of Partial Effect Significance (t-Test)

The results of the partial effect analysis (t-test) in this study are presented in the following table:

Table 8. Results of the t-Test

Variable Bebas	t-hitung	Nilai sig.	Nilai Sig < 0,05 Berpengaruh Nilai Sig > 0,05 Tidak Berpengaruh
Manajemen Aset	0,669	0,003	Berpengaruh
Kepatuhan Terhadap Regulasi	0,236	0,001	Berpengaruh

Testing the effect of the Reward variable (X1) on Achievement (Y) yielded a significance value of 0.009 < 0.05. This means that it can be concluded that there is a significant effect

of the Reward variable (X1) on Achievement (Y). Testing the effect of the Sports Facilities variable (X2) on Achievement (Y) yielded a significance value of 0.014 < 0.05. This means it can be concluded that there is a significant effect of the Sports Facilities variable (X2) on Achievement (Y).

3.5. Test of Simultaneous Effects (F-Test)

The results of the test for the significance of the simultaneous effect (F-test) in this study are presented in the following table:

Table 9. Results of the F-Test

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1.230	2	.121	14.201	.000[a]
	Residual	1.871	215	.009		
	Total	2.711	313			

Based on Table 19, the results of the F-test (ANOVA) show that the calculated F-value is 14.201 with a significance level of 0.000. Since this significance level is less than 0.05, it can be concluded that the regression model used in this study is valid. The sig. F value is <0.05. This result is then compared with the F-table value, which is obtained by calculating (df1 = number of variables – 1) = 2 – 1 = 1 and (df2 = n – k – 1) = 47 – 2 – 1 = 44. At a 95% confidence level (or α = 0.05), the F-table value is 4.06. Thus, since the calculated F-value (14.201) is greater than the critical F-value (4.06), the null hypothesis (Ho) is rejected and the alternative hypothesis (Ha) is accepted. This indicates that, collectively, the variables asset management (X1) and regulatory compliance (X2) have an effect on the hospital service efficiency variable (Y). Additionally, based on the Sum of Squares value, it is known that the variation explained by the regression model is 1.230, while the remaining variation not explained by the model (residual) is 1.871. The total variation is 2.711. This indicates that although the model has the ability to explain the dependent variable, there is still other variation influenced by factors outside the research model.

3.6. Coefficient of Determination

Table 12. Coefficient of Determination

Model Summary[b]				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.820	.871	.491	0824400

Based on Table 12, it is evident that the R value is 0.820. This indicates that there is a strong relationship between the independent variables and the dependent variable in the research model. The R-Square value of 0.871 indicates that 87.1% of the variation in the dependent variable (Y) can be explained by the independent variables in this study, namely asset management (X1) and regulatory compliance (X2). Meanwhile, the remaining 12.9% is explained by other variables outside the model that were not examined in this study. The Adjusted R-Square value of 0.491 indicates that, after adjusting for the number of independent variables and the sample size, the model's ability to explain the dependent variable is 49.1%. This value provides a more accurate picture of the model's ability compared to R-Square. Additionally, the Standard Error of the Estimate of 0.0824400 indicates a relatively small level of prediction error, suggesting that the model has a sufficiently high level of accuracy in predicting the dependent variable.

3.7. Discussion

Based on the results of the hypothesis testing above, a significance value of 0.003 was obtained. This value is smaller than the significance level used, which is 0.05 (0.003 < 0.05); therefore, H_1 is accepted and H_0 is rejected. This indicates that the fixed asset management variable has a significant effect on hospital service efficiency at Dr. H. Ibnu Sutowo Baturaja Regional General Hospital in OKU Regency. The results of this study indicate that good fixed asset management, encompassing planning, procurement, utilization, maintenance, and disposal of assets, can improve efficiency in hospital services. Service efficiency can be achieved if the hospital's assets are utilized optimally to support the smooth delivery of patient care. Thus, the more effective the fixed asset management, the higher the resulting level of service efficiency. Additionally, the analysis results also show a positive relationship between fixed asset management and hospital service efficiency. This means that any improvement in the quality of fixed asset management will be accompanied by an increase in service efficiency. This can be seen in the more optimal utilization of facilities and infrastructure, a reduction in waste, and improvements in the speed and accuracy of patient care. The results of this study align with the view of Mardiasmo (2018), who states that professional and accountable asset management in the public sector can improve the efficiency and effectiveness of public services. Additionally, Mahmudi (2015) also notes that good asset management is a key factor in enhancing the performance of public sector organizations, including in terms of service efficiency.

This study is also supported by the findings of Siregar (2016), which indicate that optimal management of local government assets can improve service quality and operational efficiency in government agencies. Thus, the results of this study are consistent with existing theory and prior research, which affirm that fixed asset management plays a crucial role in enhancing the efficiency of hospital services. Based on the above discussion, it can be concluded that fixed asset management is a critical factor in supporting improvements in hospital service efficiency. Therefore, hospitals must continue to enhance the quality of asset management through thorough planning, optimal utilization, and continuous oversight to ensure that services provided to the public become increasingly efficient and of high quality. Based on the results of the hypothesis testing, a significance value of 0.001 was obtained for the variable of compliance with regulations. This value is smaller than the significance level used, which is 0.05 (0.001 < 0.05); therefore, H_1 is accepted and H_0 is rejected. This indicates that compliance with regulations has a significant influence on the efficiency of hospital services. Thus, the higher the level of compliance with the regulations implemented, the greater the resulting efficiency of services.

The findings of this study are consistent with research conducted by Mirza, N. (2025), which states that hospital administration conducted in accordance with applicable systems and regulations can improve operational efficiency and the quality of healthcare services. The implementation of a structured, rule-based system has been shown to accelerate service processes and reduce administrative errors. Additionally, research by Rusdi., A (2024) indicates that the implementation of an electronic medical record system adhering to health standards and regulations can improve service efficiency through faster, more accurate data access, and reduce medical errors. This directly impacts the improvement of hospital service quality and efficiency.

Another supporting study by Putra., K., A (2024) states that the implementation of technology-based management and policies compliant with regulations can improve service efficiency and patient satisfaction. The use of standardized systems helps hospitals optimize resources and reduce operational costs. Additionally, research by Rabiulyati., M (2023) also indicates that the implementation of policies and strategies aligned with the national healthcare regulatory system encourages hospitals to operate more efficiently without compromising the quality of care provided to patients.

4. Conclusions

Based on the results of the analysis and discussion outlined above, the following conclusions can be drawn: Asset management (X1) has a partial effect on the service efficiency

of Dr. H. Ibnu Sutowo Baturaja Regional General Hospital in Ogan Komering Ulu Regency, with a calculated t-value of 0.699 and a significance level of 0.003. Regulatory compliance (X2) has a partial effect on the service efficiency of Dr. H. Ibnu Sutowo Baturaja Regional General Hospital in Ogan Komering Ulu Regency, with a t-value of 0.236 and a significance level of 0.001. Asset management (X1) and compliance with regulations (X2) simultaneously influence the service efficiency (Y) of Dr. H. Ibnu Sutowo Baturaja Regional General Hospital, Ogan Komering Ulu Regency.

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