

The Effect of Financial Management Strategies and Operational Efficiency on Increasing Income in The Inpatient Unit at Srikandi Medika Clinic in Musi Rawas, South Sumatra

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ABSTRACT

This study aims to analyze and demonstrate the impact of Financial Management Strategies and Operational Efficiency on the Increase in Inpatient Unit Revenue at Srikandi Medika Musi Rawas Clinic, South Sumatra. The background of this study is based on the importance of professional and efficient management of healthcare facilities to ensure operational sustainability and revenue growth amid complex competition. The research method used was quantitative analysis employing multiple linear regression. Data were collected through a questionnaire distributed to 26 respondents who were employees of Srikandi Medika Musi Rawas Clinic. The measurement scale used a five-point Likert scale, which was then transformed into interval-scaled data using the Method of Successive Intervals (MSI). The results of the study indicate that: Financial Management Strategy (X1) has a positive and significant partial effect on the Increase in Inpatient Unit Revenue (Y), with a calculated t-value of 2.994 > the critical t-value of 1.714 and a p-value of 0.039 < 0.05. Operational Efficiency (X2) has a positive and statistically significant partial effect on the Increase in Inpatient Unit Revenue (Y), with a calculated t-value of 2.445 > the critical t-value of 1.714 and a p-value of 0.021 < 0.05. Simultaneously (F-test), both independent variables have a positive and significant effect on the dependent variable, with a calculated F value of 8.036 > the critical F value of 3.42 and a significance level of 0.002 < 0.05. The adjusted R-squared value of 0.670 indicates that Financial Management Strategy and Operational Efficiency together account for 67.0% of the variation in the increase in Inpatient Unit Revenue, while the remaining 33.0% is influenced by other factors outside the scope of this study. In conclusion, the synergy between sound financial planning and efficient operations is crucial in driving the growth of the inpatient unit's revenue at this clinic.

INTRODUCTION

Healthcare is a strategic sector that contributes to improving public health and supporting national development. Increasing population, advances in healthcare technology, and growing public expectations require healthcare facilities to provide quality services while maintaining operational sustainability. This sustainability depends largely on effective resource management and sound financial performance (Sulistyo et al., 2023). Therefore, inpatient clinics must balance service quality with financial sustainability, with inpatient unit income serving as an important indicator of financial performance. According to Muninjaya (2015), inpatient unit income consists of revenues from patient care, including room charges, medical and nursing services, medicines, medical equipment, and supporting services. Such income is essential for financing operations, infrastructure, service development, and quality improvement.

This issue is particularly relevant to Klinik Srikandi Medika Musi Rawas, South Sumatra. Internal financial data for 2023–2025 show that inpatient income increased from Rp1.059 billion in 2023 to Rp1.104 billion in 2024 and Rp1.183 billion in 2025, with monthly averages rising from Rp88.25 million to Rp92.00 million and Rp98.58 million, respectively. However, monthly income remained volatile. In 2025, for example, income declined from Rp86 million in June to Rp74 million in August before increasing to Rp120 million in September and Rp169 million in December (Internal Data of Klinik Srikandi Medika Musi Rawas, 2025). Thus, although annual income increased, its monthly growth was not yet stable.

The gap between targeted and realized income further indicates that revenue potential has not been fully optimized. In 2023, revenue realization reached Rp524 million against a Rp570 million target (91.93%); in 2024, it increased to Rp556 million of Rp580 million (95.86%); but in 2025, realization was only Rp606 million of the Rp690 million target (87.83%), producing the largest gap of Rp84 million (Internal Data of Klinik Srikandi Medika Musi Rawas, 2025). This condition suggests the need to evaluate financial management and operational efficiency. Minarsih et al. (2025) argue that both factors are important for controlling costs, improving service productivity, and maximizing healthcare revenue.

Financial management strategy encompasses planning, organizing, implementing, controlling, and evaluating financial activities to achieve organizational objectives effectively and efficiently (Kasmir, 2021). Effective financial management can optimize revenue sources, control expenditures, establish realistic budgets, and improve the achievement of financial targets, whereas ineffective strategies may prevent organizations from maximizing revenue potential (Aprilia, 2023). At Klinik Srikandi Medika Musi Rawas, the persistent gap between revenue targets and realization indicates that financial management strategies still require evaluation and improvement.

Operational efficiency is another important determinant of inpatient income. Hansen and Mowen (2019) define operational efficiency as the optimal utilization of available resources to produce maximum output with minimum input without compromising service quality. In healthcare facilities, this includes efficient utilization of beds, healthcare personnel, medical equipment, and patient-care processes. One important indicator is the Bed Occupancy Rate (BOR), which reflects the utilization of inpatient bed capacity (Ministry of Health of the Republic of Indonesia, 2022). At Klinik Srikandi Medika Musi Rawas, the average BOR was 58.79% in 2023, 59.75% in 2024, and 58.89% in 2025, all below the ideal range of 60–85% (Internal Data of Klinik Srikandi Medika Musi Rawas, 2025). This indicates that inpatient capacity was not optimally utilized, potentially limiting revenue generation.

Operational efficiency is also reflected in the ability to control operating costs (Hansen & Mowen, 2019). Total inpatient operating costs increased from Rp535 million in 2023 to Rp550 million in 2024 and Rp582 million in 2025, while average monthly costs increased from Rp44.58 million to Rp45.83 million and Rp48.50 million, respectively (Internal Data of Klinik Srikandi Medika Musi Rawas, 2025). The increase in operating costs, particularly in 2025, was not accompanied by optimal achievement of the revenue target, suggesting that cost management and resource utilization need further improvement.

Previous studies have produced inconsistent findings. Minarsih et al. (2025) found that financial management strategy positively influences operational efficiency and hospital performance, whereas Aprilia (2023) reported that financial management primarily improves regulatory compliance and financial flexibility without demonstrating a direct effect on organizational income. Regarding operational efficiency, Sidiq and Afrina (2017), Rabiulyati and Nurwahyuni (2023), and Joegijantoro (2024) found that improved operational efficiency enhances service quality and hospital performance. However, Anggraini et al. (2020) showed that Lean Healthcare primarily reduces waste and improves service processes, while its direct effect on organizational income remains unproven.

Previous research also has methodological and contextual limitations. Many studies employ qualitative, case-study, or literature-review approaches and therefore do not quantitatively examine the effects of financial management strategy and operational efficiency on income (Aprilia, 2023; Sidiq & Afrina, 2017; Rabiulyati & Nurwahyuni, 2023; Khofipah et al., 2024; Retnosari et al., 2022). Moreover, previous studies predominantly focus on hospitals and public health centers (Aprilia, 2023; Sidiq & Afrina, 2017; Joegijantoro, 2024; Nadhir & Widodo, 2025; Anjani et al., 2024), while studies specifically examining inpatient clinics remain limited. Financial management, operational efficiency, budget effectiveness, and service quality have also generally been studied separately (Minarsih et al., 2025; Rabiulyati & Nurwahyuni, 2023; Joegijantoro, 2024; Retnosari et al., 2022), leaving limited evidence on their simultaneous effects on inpatient income.

Therefore, this study addresses the existing research gap by using a quantitative approach and multiple linear regression to empirically examine the effects of financial management strategy and operational efficiency on inpatient unit income at Klinik Srikandi Medika Musi

Rawas, South Sumatra. The study is expected to provide empirical evidence at the clinic level and enrich the literature on factors influencing income growth in healthcare facilities.

RESEARCH METHOD

Research Data

The research data were collected systematically from Klinik Srikandi Medika Musi Rawas, South Sumatra, to analyze financial management strategy, operational efficiency, and their effects on increasing inpatient unit income. The study used quantitative data from the clinic's operational and financial activities, supported by other relevant information.

Research Methodology

This study employed a quantitative methodology to obtain valid and reliable empirical data and objectively examine the effects of financial management strategy and operational efficiency on inpatient income.

Research Method

A quantitative approach using multiple linear regression was employed to examine the causal relationships between two independent variables financial management strategy and operational efficiency and the dependent variable, inpatient unit income. According to Sugiyono (2019), quantitative research examines relationships among variables using numerical data and statistical analysis.

Types and Sources of Data

The study used quantitative data, which can be measured numerically and statistically analyzed (Sugiyono, 2019). The data consisted of:

1. Primary data, obtained directly from employees of Klinik Srikandi Medika Musi Rawas through structured questionnaires.
2. Secondary data, obtained from internal clinic documents and relevant literature, including books, scientific journals, and previous studies concerning financial management strategy, operational efficiency, and healthcare income.

Population and Sample

According to Sugiyono (2019), a population is a generalization area consisting of subjects or objects with predetermined characteristics. The population comprised all 26 employees of Klinik Srikandi Medika Musi Rawas. Because the population was relatively small, all members were included as research respondents using saturated sampling (census). Thus, the sample consisted of 26 employees.

The employees comprised 1 clinic leader, 1 person in charge, 3 daily persons in charge, 4 administrative staff, 6 nurses, 5 midwives, 1 nutritionist, 1 environmental health staff member, and 1 laboratory staff member, for a total of 26 employees (Researcher-processed data, 2025).

Data Collection Techniques

Data were collected through:

1. Interviews, conducted with the financial manager, clinic director, and administrative staff to obtain detailed information regarding financial management and operational efficiency.
2. Questionnaires, using a five-point Likert scale to measure respondents' perceptions of the research variables. Sugiyono (2019) states that the Likert scale is used to measure attitudes, opinions, and perceptions regarding social phenomena.
3. Documentation, involving the collection of secondary data, particularly the clinic's financial and operational reports.

RESULT AND DISCUSSION

Validity Test

Validity testing was conducted to determine whether each questionnaire item accurately measured the intended research variable (Ghozali, 2018). The test covered Financial Management Strategy (X_1), Operational Efficiency (X_2), and Inpatient Unit Income Improvement (Y) using Pearson Product Moment correlation in IBM SPSS Statistics 25. An item was considered valid if its Sig. value was < 0.05 and its correlation coefficient was positive (Ghozali, 2018). The validity test results are presented in the following table.

Table 1. Validity Test

Item	r count	r table	Description
X1.1	0,708	0,388	Valid
X1.2	0,639	0,388	Valid
X1.3	0,627	0,388	Valid
X1.4	0,599	0,388	Valid
X1.5	0,581	0,388	Valid
X1.6	0,666	0,388	Valid
X1.7	0,595	0,388	Valid
X1.8	0,584	0,388	Valid
X1.9	0,719	0,388	Valid
X1.10	0,577	0,388	Valid
X1.11	0,639	0,388	Valid
X1.12	0,651	0,388	Valid
X1.13	0,772	0,388	Valid
X1.14	0,760	0,388	Valid
X1.15	0,694	0,388	Valid
X1.16	0,816	0,388	Valid
X1.17	0,680	0,388	Valid
X1.18	0,825	0,388	Valid
X1.19	0,807	0,388	Valid
X1.20	0,807	0,388	Valid
X1.21	0,773	0,388	Valid
X1.22	0,669	0,388	Valid
X1.23	0,655	0,388	Valid

X1.24	0,788	0,388	Valid
X1.25	0,778	0,388	Valid
X1.26	0,718	0,388	Valid
X1.27	0,590	0,388	Valid
X1.28	0,837	0,388	Valid
X1.29	0,762	0,388	Valid
X1.30	0,685	0,388	Valid
X2.1	0,632	0,388	Valid
X2.2	0,512	0,388	Valid
X2.3	0,616	0,388	Valid
X2.4	0,426	0,388	Valid
X2.5	0,691	0,388	Valid
X2.6	0,587	0,388	Valid
X2.7	0,620	0,388	Valid
X2.8	0,572	0,388	Valid
X2.9	0,650	0,388	Valid
X2.10	0,620	0,388	Valid
X2.11	0,730	0,388	Valid
X2.12	0,693	0,388	Valid
X2.13	0,628	0,388	Valid
X2.14	0,405	0,388	Valid
X2.15	0,820	0,388	Valid
X2.16	0,660	0,388	Valid
X2.17	0,716	0,388	Valid
X2.18	0,835	0,388	Valid
X2.19	0,661	0,388	Valid
X2.20	0,719	0,388	Valid
X2.21	0,672	0,388	Valid
X2.22	0,407	0,388	Valid
X2.23	0,770	0,388	Valid
X2.24	0,608	0,388	Valid
X2.25	0,440	0,388	Valid
X2.26	0,508	0,388	Valid
X2.27	0,615	0,388	Valid
X2.28	0,684	0,388	Valid
X2.29	0,462	0,388	Valid
X2.30	0,540	0,388	Valid
Y.1	0,804	0,388	Valid
Y.2	0,742	0,388	Valid
Y.3	0,780	0,388	Valid
Y.4	0,570	0,388	Valid
Y.5	0,681	0,388	Valid
Y.6	0,738	0,388	Valid
Y.7	0,713	0,388	Valid
Y.8	0,826	0,388	Valid
Y.9	0,884	0,388	Valid
Y.10	0,872	0,388	Valid

Y.11	0,809	0,388	Valid
Y.12	0,755	0,388	Valid
Y.13	0,830	0,388	Valid
Y.14	0,863	0,388	Valid
Y.15	0,814	0,388	Valid
Y.16	0,787	0,388	Valid
Y.17	0,825	0,388	Valid
Y.18	0,802	0,388	Valid
Y.19	0,747	0,388	Valid
Y.20	0,688	0,388	Valid
Y.21	0,802	0,388	Valid
Y.22	0,836	0,388	Valid
Y.23	0,835	0,388	Valid
Y.24	0,638	0,388	Valid
Y.25	0,741	0,388	Valid
Y.26	0,767	0,388	Valid
Y.27	0,838	0,388	Valid
Y.28	0,854	0,388	Valid
Y.29	0,899	0,388	Valid
Y.30	0,817	0,388	Valid

Source: Processed primary data, 2026

Based on Table 1, all questionnaire items for Financial Management Strategy (X_1), Operational Efficiency (X_2), and Inpatient Unit Income Improvement (Y) have calculated r-values greater than the r-table value of 0.388 at a 5% significance level with 26 respondents. The calculated r-values range from 0.577–0.837 for X_1 , 0.405–0.835 for X_2 , and 0.570–0.899 for Y. Thus, all items are valid, adequately represent their respective variables, and require no elimination.

Reliability Test

Reliability testing was conducted to assess the consistency of the research instrument after all items were confirmed valid. Using Cronbach's Alpha in IBM SPSS Statistics 27, a variable is considered reliable when its Cronbach's Alpha value exceeds 0.70 (Ghozali, 2018). The reliability test results for X_1 , X_2 , and Y are presented in the following table.

Table 2. Reliability Test

Variable	Cronbach's Alpha	Criteria	Description
X1	0.964	>0.70	Reliabel
X2	0.943	>0.70	Reliabel
Y	0.978	>0.70	Reliabel

Sumber: Data primer yang diolah (2026)

Based on Table 2, all research variables have Cronbach's Alpha values above 0.70. Financial Management Strategy (X_1) obtained 0.964, Operational Efficiency (X_2) 0.943, and Inpatient Unit Income Improvement (Y) 0.978. These results indicate high internal consistency

and confirm that all questionnaire items are reliable and suitable for further analysis (Ghozali, 2018).

Classical Assumption Tests

Normality Test

The normality test was conducted to determine whether the regression residuals were normally distributed, as required for reliable parameter estimation and valid hypothesis testing (Ghozali, 2018). The One-Sample Kolmogorov-Smirnov Test was performed using IBM SPSS Statistics 25. A residual distribution is considered normal when the Asymp. Sig. (2-tailed) > 0.05 ; otherwise, the normality assumption is not fulfilled (Ghozali, 2018). The test results are presented in the following table.

Table 3. Normality Test Results

			Unstandardiz ed Residual
N			26
Normal Parameters ^{a,b}	Mean		.0000000
	Std. Deviation		11.10938836
Most Extreme Differences	Absolute		.199
	Positive		.127
	Negative		-.199
Test Statistic			.199
Asymp. Sig. (2-tailed) ^c			.072
Monte Carlo Sig. (2-tailed) ^d	Sig.		.072
	99% Confidence Interval	Lower Bound	.059
		Upper Bound	.075
a. Test distribution is Normal.			
b. Calculated from data.			
c. Lilliefors Significance Correction.			
d. Lilliefors' method based on 10000 Monte Carlo samples with starting seed 2000000.			

Source: Processed primary data (2026)

Based on Table 3, the One-Sample Kolmogorov-Smirnov Test for 26 observations produced a Test Statistic of 0.199 and an Asymp. Sig. (2-tailed) of 0.072. Since $0.072 > 0.05$, the residuals are normally distributed. The Monte Carlo Sig. (2-tailed) also yielded 0.072, with a 99% confidence interval of 0.059–0.075, further confirming the normality assumption. Therefore, the regression model meets the normality requirement and can proceed to further classical assumption tests.

Multicollinearity Test

The multicollinearity test examines whether strong correlations exist among independent variables, which could affect the stability and accuracy of regression estimates (Ghozali, 2018). The test was conducted using Tolerance and Variance Inflation Factor (VIF) in IBM SPSS Statistics. A model is considered free from multicollinearity when Tolerance > 0.10 and VIF $<$

10 (Ghozali, 2018). The results for Financial Management Strategy (X_1) and Operational Efficiency (X_2) are presented in the following table.

Table 4. Multicollinearity Test Results

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	X1	.349	2.867
	X2	.349	2.867

Source: Processed primary data (2026)

Based on Table 4, both independent variables Financial Management Strategy (X_1) and Operational Efficiency (X_2) have a Tolerance value of 0.349 and a VIF of 2.867. Since $\text{Tolerance} > 0.10$ and $\text{VIF} < 10$, the variables meet the multicollinearity criteria. Thus, the regression model is free from multicollinearity and suitable for multiple linear regression and hypothesis testing (Ghozali, 2018).

Heteroscedasticity Test

The heteroscedasticity test determines whether the variance of regression residuals is constant across observations. A good regression model should be free from heteroscedasticity to ensure accurate coefficient estimation and statistical conclusions (Ghozali, 2018). This study employed the Glejser test using IBM SPSS Statistics by regressing the absolute residuals (ABS_RES) on Financial Management Strategy (X_1) and Operational Efficiency (X_2). The model is considered free from heteroscedasticity when the Sig. value of each independent variable is > 0.05 (Ghozali, 2018). The test results are presented in the following table.

Table 5. Heteroskedasticity Test Results (Glejser Test)

Variable	Sig.	Criteria	Description
Financial Management Strategy (X_1)	0.434	> 0.05	No heteroscedasticity occurs
Operational Efficiency (X_2)	0.193	> 0.05	No heteroscedasticity occurs

Source: Processed primary data (2026)

Based on Table 5, the Glejser test shows that Financial Management Strategy (X_1) has a Sig. value of 0.434, while Operational Efficiency (X_2) has a Sig. value of 0.193. Since both values are greater than 0.05, the regression model is free from heteroscedasticity and meets the classical assumption for further analysis (Ghozali, 2018).

Multiple Linear Regression Analysis

Multiple linear regression analysis was conducted to determine the effects of Financial Management Strategy (X_1) and Operational Efficiency (X_2) on Inpatient Unit Income Improvement (Y). The analysis was performed using IBM SPSS Statistics, with the results presented in Table 6.

Table 6. Multiple Linear Regression Analysis Results

Model	Unstandardized Coefficients	Std.	Standardized	t	Sig.
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	B	Error	Coefficients Beta		
(Constant)	11.505	32.463	–	0.354	0.726
(X ₁)	0.693	0.347	0.547	2.994	0.039
(X ₂)	0.183	0.410	0.122	2.445	0.021

Source: Processed primary data (2026)

Based on the multiple linear regression analysis results in Table 6, the following regression equation was obtained:

$$Y = 11.505 + 0.693X_1 + 0.183X_2 + e$$

Description:

Y = Increase in Inpatient Unit Income; a = Constant

b₁ = Regression coefficient for Financial Management Strategy; b₂ = Regression coefficient for Operational Efficiency

X₁ = Financial Management Strategy; X₂ = Operational Efficiency

e = Error (disturbance term)

The regression equation can be explained as follows.

1. The constant of 11.505 indicates that when Financial Management Strategy (X₁) and Operational Efficiency (X₂) are zero, Inpatient Unit Income Improvement (Y) is estimated at 11.505.
2. The X₁ coefficient of 0.693 indicates that a one-unit increase in Financial Management Strategy, with X₂ held constant, increases Inpatient Unit Income Improvement by 0.693 units. The positive coefficient indicates a positive relationship.
3. The X₂ coefficient of 0.183 indicates that a one-unit increase in Operational Efficiency, with X₁ held constant, increases Inpatient Unit Income Improvement by 0.183 units. The positive coefficient indicates a positive relationship.

Hypothesis Testing

t-Test

The partial t-test was used to determine the individual effects of Financial Management Strategy (X₁) and Operational Efficiency (X₂) on Inpatient Unit Income Improvement (Y) (Ghozali, 2018). A variable is considered to have a significant partial effect when t-count > t-table or Sig. < 0.05 (Ghozali, 2018). With 26 respondents and two independent variables, the degrees of freedom were 23 (n – k – 1). At α = 0.05 for a one-tailed test, the t-table value was 1.714. The t-test results are presented in the following table.

Table 7. t-Test Results

Model	Unstandardized Coefficients B	Std. Error	Standardized Coefficients Beta	t	Sig.
(Constant)	11.505	32.463	–	0.354	0.726

(X ₁)	0.693	0.347	0.547	2.994	0.039
(X ₂)	0.183	0.410	0.122	2.445	0.021

Source: Processed primary data (2026)

Based on Table 7, both Financial Management Strategy (X₁) and Operational Efficiency (X₂) have significance values below 0.05 and t-count values greater than the t-table value of 1.714. Thus, both variables have positive and significant partial effects on Inpatient Unit Income Improvement (Y), and H₁ and H₂ are accepted.

1. Financial Management Strategy (X₁): The variable has Sig. = 0.039 and t-count = 2.994 > 1.714, indicating a positive and significant effect on Inpatient Unit Income Improvement. Therefore, H₁ is accepted.
2. Operational Efficiency (X₂): The variable has Sig. = 0.021 and t-count = 2.445 > 1.714, indicating a positive and significant effect on Inpatient Unit Income Improvement. Therefore, H₂ is accepted.

F-Test

The simultaneous F-test was conducted to determine whether Financial Management Strategy (X₁) and Operational Efficiency (X₂) jointly affect Inpatient Unit Income Improvement (Y) (Ghozali, 2018). The model is considered significant when F-count > F-table or Sig. < 0.05 (Ghozali, 2018). With 26 respondents and two independent variables, df₁ = 2 and df₂ = 23 (n – k – 1). At a 5% significance level, the F-table value is 3.42. The F-test results are presented in the following table.

Table 8. F-Test Results

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2163.796	2	1081.898	8.036	.002 ^b
	Residual	2962.044	23	134.638		
	Total	5125.840	25			
a. Dependent Variable: TotalY						
b. Predictors: (Constant), TotalX2, TotalX1						

Source: Processed primary data (2026)

Based on Table 8, the F-test shows an F-count of 8.036, exceeding the F-table value of 3.42, with Sig. = 0.002 < 0.05 at df₁ = 2 and df₂ = 23. Therefore, H₀ is rejected and H_a is accepted. This indicates that Financial Management Strategy (X₁) and Operational Efficiency (X₂) simultaneously have a positive and significant effect on Inpatient Unit Income Improvement (Y). Thus, the regression model is significant and suitable for hypothesis testing (Ghozali, 2018).

Coefficient of Determination (R²)

The coefficient of determination (R²) measures the extent to which independent variables explain variations in the dependent variable. A higher R² indicates greater explanatory power of the regression model (Ghozali, 2018). For multiple regression, Adjusted R Square is

preferred because it accounts for the number of independent variables and provides a more accurate estimate of the model's explanatory ability (Ghozali, 2018). The R^2 results obtained using IBM SPSS Statistics 25 are presented in the following table.

Table 9. Coefficient of Determination (R^2)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.750 ^a	.422	.670	11.60338
a. Predictors: (Constant), TotalX2, TotalX1				

Source: Processed primary data (2026)

Based on Table 9, the regression model has an R Square (R^2) of 0.422 and an Adjusted R Square of 0.670, indicating that Financial Management Strategy (X_1) and Operational Efficiency (X_2) jointly explain 67.0% of the variation in Inpatient Unit Income Improvement (Y), while the remaining 33.0% is explained by other factors outside the model. The multiple correlation coefficient ($R = 0.750$) indicates a strong and positive relationship between the independent variables and Inpatient Unit Income Improvement. Thus, better financial management strategies and operational efficiency tend to be associated with higher inpatient unit income.

Discussion

Effect of Financial Management Strategy on Inpatient Unit Income Improvement

The results indicate that Financial Management Strategy has a positive and significant effect on Inpatient Unit Income Improvement at Klinik Srikandi Medika Musi Rawas, so H_1 is accepted. Effective budgeting, resource allocation, cost control, and financial evaluation enable the clinic to optimize resources, maintain service quality, and increase inpatient service utilization and income.

This finding supports Sartono (2020), Horne and Wachowicz (2012), and Kasmir (2021), who emphasize that effective financial management improves resource utilization and organizational financial performance. It is also consistent with Minarsih et al. (2025), Aprilia (2023), and Khofipah et al. (2024), who found that effective financial management supports organizational performance, service quality, and operational sustainability.

The clinic should strengthen data-based budgeting, periodic financial evaluation, and integrated monitoring of revenue, bed utilization, operating costs, and service activities. These measures can improve resource efficiency and support sustainable increases in inpatient income. Overall, the findings confirm that better financial management contributes significantly to higher inpatient unit income.

Effect of Financial Management Strategy on Inpatient Unit Income Improvement

The results show that Financial Management Strategy has a positive and significant effect on Inpatient Unit Income Improvement at Klinik Srikandi Medika Musi Rawas, confirming H_1 .

Effective budgeting, resource allocation, cost control, and financial evaluation enable the clinic to optimize resources, maintain service quality, and increase inpatient utilization and income.

This finding supports Sartono (2020), Horne and Wachowicz (2012), and Kasmir (2021), who emphasize that effective financial management improves resource utilization and financial performance. It is also consistent with Minarsih et al. (2025), Aprilia (2023), and Khofipah et al. (2024), who found that effective financial management supports organizational performance, service quality, and operational sustainability.

The managerial implication is that the clinic should strengthen data-based budgeting, periodic financial evaluation, and integrated monitoring of financial and service indicators, including inpatient revenue, bed utilization, and operating costs. These measures can improve resource efficiency and support sustainable income growth.

Overall, the study confirms that effective financial management contributes significantly to increasing inpatient unit income; therefore, H_1 is accepted.

Effect of Financial Management Strategy and Operational Efficiency on Inpatient Unit Income Improvement

The results show that Financial Management Strategy and Operational Efficiency simultaneously have a positive and significant effect on Inpatient Unit Income Improvement at Klinik Srikandi Medika Musi Rawas. Therefore, H_3 is accepted. The finding indicates that effective financial planning and resource allocation must be supported by efficient operational processes to maximize inpatient income.

Financial management ensures appropriate budgeting and cost control, while operational efficiency ensures that allocated resources are utilized productively without reducing service quality. This synergy improves service quality, controls costs, optimizes resource utilization, and ultimately increases inpatient income. The finding supports Sartono (2020), Heizer et al. (2020), and Kaplan and Porter (2011), who emphasize effective financial resource management, operational efficiency, and the elimination of non-value-added activities in healthcare services.

The result is consistent with Minarsih et al. (2025), Aprilia (2023), and Khofipah et al. (2024), who found that integrated financial and operational management improves resource utilization, organizational performance, and healthcare sustainability.

Managerially, Klinik Srikandi Medika Musi Rawas should integrate financial planning with operational control by considering patient volume, bed occupancy, medication needs, medical supplies, and staff workload. Regular performance evaluations and an integrated management dashboard can also help monitor budgets, revenue, operating costs, service efficiency, and bed utilization in real time.

Overall, the study confirms that the synergy between effective financial management and operational efficiency significantly contributes to increasing inpatient unit income. Thus, H₃ is accepted.

CONCLUSION

Based on the findings on the effects of Financial Management Strategy and Operational Efficiency on Inpatient Unit Income Improvement at Klinik Srikandi Medika Musi Rawas, the conclusions are:

1. Financial Management Strategy has a positive and significant effect on Inpatient Unit Income Improvement; therefore, H₁ is accepted.
2. Operational Efficiency has a positive and significant effect on Inpatient Unit Income Improvement; therefore, H₂ is accepted.
3. Financial Management Strategy and Operational Efficiency simultaneously have a positive and significant effect on Inpatient Unit Income Improvement, confirming the importance of their synergy; therefore, H₃ is accepted.

Recommendations

For Klinik Srikandi Medika Musi Rawas Management

1. Strengthen monthly monitoring of inpatient revenue, including patient numbers, BOR, ALOS, service revenue, and target achievement.
2. Conduct regular operational audits to identify and reduce non-value-added costs without compromising service quality.
3. Implement performance-based budgeting based on patient projections, bed occupancy, resource needs, and revenue targets.
4. Develop an integrated digital reporting system to monitor budgets, cash flow, revenue, operating costs, BOR, ALOS, and resource utilization in real time.
5. Regularly evaluate employee productivity through workload, SOP compliance, service time, and KPI achievement to support training, task allocation, and performance incentives.

For Future Researchers

Future studies should consider additional factors that may influence inpatient income, such as service quality, patient satisfaction and loyalty, information technology, healthcare digitalization, marketing strategies, and service innovation. Future research should also use larger samples involving multiple clinics or hospitals to improve generalizability and consider more comprehensive methods such as Structural Equation Modeling (SEM) or panel-data analysis.

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