

## ABSTRACT

*The issuance of Regulation of the Minister of Home Affairs Number 61 Year 2007 regarding Technical Guidance on Financial Management of Regional Public Service Board (PPK-BLUD) requires Local Government to adopt PPK-BLUD. It is also reinforced by the Law Number 44 Year 2009 which requires all government hospitals (central) and local government to manage hospital management with BLU administration in order to improve effective and efficient health services for the society. The Privileges of BLU management is in the flexibility of financial management. With the BLU we expect it can improve the financial and non-financial performance of hospitals.*

*Through this research will be calculate against financial performance indicators as measured by liquidity ratios, activity ratios, profitability ratios, and capital structure ratios. Service performance efficiency indicators are measured by the ratio of Bed Occupancy Rate, Bed Turn Over, Turn Over Interval, Average Length Of Stay, Gross Death Rate and Net Death Rate. This is done to determine whether there are differences in financial performance and efficiency of service performance before and after the BLUD hospital. This research will be held at RSUD Dr. Moewardi Surakarta.*

*The methods of data collection is done by documentation technique. Sampling is done by systematic sample method, the samples taken are the financial statements and annual report reports RSUD Dr. Moewardi period before and after the application of BLUD. Data analysis techniques in this study using statistics with the help of the program SPSS 21. Conducted prerequisite test analysis of data normality test by using the Kolmogorov Smirnov Test. Then test the hypothesis of this study using Paired Sample T Test for mean against each financial ratios and service efficiency ratios to test the predefined hypothesis.*

*The statistical test results show that all period ratios before and after BLUD have normal data distribution. From the hypothesis test result, three of the four financial ratio groups tested have Asymp value. Sig. (2-tailed) less than 0.05 so it can be concluded there are significant differences in the financial performance of RSUD Dr Moewardi before and after BLUD, whereas in service efficiency ratio only two of six ratios have Asymp value. Sig. (2-tailed) less than 0.05 so it can be concluded there is no significant difference in the efficiency performance of Dr Moewardi Hospital before and after BLUD. Based on the analysis of the ratio of financial ratios and service efficiency, overall BLUD gives better influence to financial and non financial performance of RSUD Dr. Moewardi because of the flexibility of financial management provided.*