

THE DETERMINANTS OF FINANCIAL INFORMATION TRANSPARENCY IN REGIONAL PUBLIC HOSPITAL IN INDONESIA

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Abstract

This research aims to examine the influence of hospital size, hospital type, hospital management, and Bed Occupancy Rate (BOR) on the financial transparency of Regional Public Hospitals in Indonesia. The sample size used in this study was 162 Regional Public Hospitals, selected through purposive sampling. The data collected for this research was secondary data. The study employed a quantitative approach, utilizing data analysis, descriptive statistical analysis, and logistic regression analysis as the method for hypothesis testing. The results of this research indicate that hospital size and hospital management have a positive influence on the financial transparency of Regional Public Hospitals. However, the type of hospital and Bed Occupancy Rate (BOR) do not affect the financial transparency of Regional Public Hospitals. This study offers a novelty in examining the openness of public hospital information transparency through four measurements, whereas previous studies only focused on three measurements. The contribution of this research lies in presenting an expansion of the literature on public sector accounting, particularly regarding the transparency of hospital information, using four main measurements.

Keywords: transparency, hospital size, hospital type, hospital management, Bed Occupancy Rate (BOR)

INTRODUCTION

Good governance is the ultimate goal of e-government. It is a matter that has been addressed since the beginning of the Reform era, where a major overhaul of the government system took place, requiring a clean democratic process. Good governance has become one of the mandatory reform tools that must be implemented in government policy. This governance applies not only to companies but also to public institutions in Indonesia. The growth of good governance in Indonesia is encouraging more improvements in various areas of government in Indonesia.

Good governance provides several benefits, including reducing corruption, increasing transparency, and providing greater comfort. Therefore, the function of good governance not only supports the improvement of service functionality and delivery, but also promotes good governance values. According to the United Nations (UN), there are eight principles of good governance, namely participation, rule of law, transparency, responsiveness, consensus orientation, equity and inclusiveness, effectiveness and efficiency, and accountability. An important step towards developing good governance is the reform of public services. One of the most important values of the eight principles to be applied in public services is transparency.

Financial transparency is defined as open access to the public for information about the planning, implementation, monitoring, and accountability of public budgets. Transparency is established in the Government Regulation of the Republic of Indonesia No. 61 of 2010 on the implementation of Law No. 14 of 2008 on Public Information Disclosure, which has established the obligation to obtain public information as an absolute right of citizens under the protection of the law. Public sector institutions must be transparent in their financial sector because the sources of funding are derived from the people.

One of the public sector institutions expected to apply transparent principles is hospitals. Minister of Health Regulation Number 340/MENKES/PER/III/2010 explains the classification of hospitals, which is divided into two categories based on their services and ownership. Based on services, they include: a) General Hospitals, which provide healthcare services in handling various disease complaints, and b) Specialized Hospitals, which provide primary services in handling specific diseases based on scientific compliance, age group, body anatomy, or other more specific criteria. Meanwhile, based on ownership, they include: a) Government hospitals, which are generally directly handled by government bodies, and b) Private hospitals, which have profit objectives and are managed by private institutions. Generally, hospital classification is based on the hospital's ability to provide medical services to patients. The services of government-managed general hospitals are classified into classes/types A, B, C, D, and E according to Regulation Number 986/Menkes/Per/11/1992 from the Ministry of Health of the Republic of Indonesia (Azwar, 1996).

The APBN (State Revenue and Expenditure Budget) or APBD (Regional Revenue and Expenditure Budget) is the source of funding for government hospitals, while private hospitals derive their funding from their routine income. As part of their responsibility for financial management and service activities, general hospitals are required to prepare and submit financial and performance reports. Financial information can be reported directly, but in this era of easy communication, financial information is communicated on the internet. The internet is an easily accessible medium and has efficient use for public sector institutions to publish the latest financial data and information (Styles & Tennyson, 2007; Boachie, Thsehla, Immurana, Kohli-Lynch, & Hofman., 2022).

In terms of financial reporting, it is necessary to adhere to the standard accounting principles. Therefore, financial management techniques must be carried out in accordance with the principles of accountability, transparency, and efficiency. Although transparency in disclosing financial information is necessary, not all government hospitals report their financial information online. This is in contrast to hospitals that are categorized as Public Service Agencies (BLU) that are required to prepare financial information for stakeholders. The financial report includes the balance sheet, cash flow statement, activity report, and notes to the financial statements according to the Minister of Health of the Republic of Indonesia's Decree No. 1981/MENKES/SK/XII/2010 regarding the Accounting Guidelines for Public Service Agency Hospitals.

Based on the observations conducted by the researchers, it can be concluded that 33.5% of General Regional Hospitals (RSUD) in Indonesia have implemented financial transparency practices. Meanwhile, 66.5% have yet to implement financial transparency due to the voluntary nature of disclosure, which means that there are no binding sanctions (Nosihana & Yaya, 2016). Financial information on the internet is actually a way to legitimize public sector institutions (Alhajjriana, Nor, & Wijaya, 2017). Legitimacy is the

perception or assumption that an entity has operated in accordance with the standards and rules that apply in society (Suchman, 1995).

The practice of financial reporting via the internet is one of the government's efforts to create a clean and corruption-free environment (good governance & clean governance) as mandated by Presidential Regulation Number 55 of 2012. Failure to do so will inevitably lead to issues of corruption, authoritarianism, or dictatorship. In fact, embezzlement of BPJS funds occurred at the Lembang Regional Public Hospital by its own officials, corruption cases were found in the procurement of medical equipment at RSUD Dr. Rasidin Padang, and the deputy director of RSUD Langsa was suspected of corruption involving the genset.

Research on the determinants of financial information transparency within the scope of local government on the internet has been extensively studied by several researchers including Rahim and Martani (2016), Hanifah, Suryarini and Mukibad (2017), Khasanah, Yuhertiana, and Setyo (2017), Rosita and Arifin (2017), and Nosihana and Yaya (2016). Meanwhile, outside of Indonesia, it has been studied by Styles and Tennyson (2007) and Garcia and Garcia-garcia (2010). However, research on the determinants of financial information transparency within the scope of hospitals on the internet has never been studied by researchers in Indonesia. Nevertheless, it has been conducted outside of Indonesia by Saxton, Kuo and Ho (2012).

The use of hospital size variables indicates how much revenue the hospital receives from legitimate Local Original Revenue (PAD), service fees to patients, or third parties. Hospitals with high revenue size levels will signal to the community a good performance in accounting for their performance. The hospital type variable is used because of the differences in characteristics of government hospital types, which are predicted to provide different levels of transparency. The hospital management variable indicates professionalism in carrying out its tasks. The more management in the hospital, the higher the demand for ease of access to hospital financial information. The addition of the hospital occupancy rate variable, also known as Bed Occupancy Rate (BOR), indicates whether a hospital is utilized or not (Lembaga Administrasi Negara, 2003). A high BOR value indicates high hospital performance quality and will create demands from the community for government hospitals to disclose more detailed financial and performance reports as a manifestation that the government hospital is paying attention to the demands and interests of the community (Hanifah et al., 2017).

This research aims to examine the relationship between financial transparency and General Regional Hospitals (RSUD) in Indonesia with respect to hospital size, type, management, and BOR. This study adopts a quantitative research approach using secondary data obtained from the internet media. The population of this study includes all General Regional Hospitals (RSUD) in Indonesia. Purposive sampling is used to determine the sample. Data analysis is conducted using logistic regression analysis.

LITERATURE REVIEW

Agency Theory

The agency theory serves as a reference in implementing corporate governance. This theory explains the contradiction between two economic players, namely the principal and the agent. According to Jensen and Meckling (1976), the agency theory suggests that the agency relationship is a contractual relationship between one or more principals and another party, the agent. The principal sets and expects the agent to act in

the best interests of the principal, particularly in the decision-making process. If the principal and agent have the same goal, the agent will support and achieve everything the principal says.

Disagreements arise if the agent does not carry out the principal's orders for their own benefit. In this study, including the public sector institution, the government can be considered as an agent while the public is the principal. The government receives orders from the public and is obliged to report its performance as a form of accountability to the public. Through reports published by the government, public trust in the public sector institution is formed.

This agency relationship can cause an agency problem in the form of information asymmetry, where there is an imbalance in information ownership. This means that there are parties (the public) who have relatively less and slower access to internal company information than others (the government).

Signaling Theory

Signal theory is used to predict the effectiveness of voluntary reporting through internet media. By conveying information clearly and transparently, this can provide a signal to third parties that the company is not hiding information related to the actual situation. The purpose of this sector institution is to publish financial information to provide a positive signal to the public so that it can continue to optimally support the functions of the government.

Voluntary disclosure is based on signaling theory (Suwardjono, 2008). Voluntary disclosure is a disclosure activity that is not required by regulation and accounting standards. Signaling theory explains how companies should provide positive signals to stakeholders. Good management will issue financial reports openly and transparently, especially if the information is good news. Every information presented in the form of an announcement will be considered as a signal for investors and shareholders. Management will strive to provide information that can develop the credibility of the public sector institution, even if it is not necessary.

Good Governance

Good governance is a set of performance processes that synergize goal achievement comprising the three pillars of good governance: the government in good public governance, as well as the community and private sector in good corporate governance. Good governance has become a recognized field of management worldwide and has been chosen by governments to be implemented across various institutions. According to the United Nations Development Programme (UNDP) in 1997, good governance is defined as a synergistic and constructive relationship between the government, private sector, and society (Dwiyanto, 2005; Dewi & Suparno, 2022). The use of the concept of good governance, according to the National Administration Institute, aims to create strong and responsible government policies that are effective and efficient in maintaining a constructive, synergistic interaction between the government, private sector, and society (Maran & Lowe, 2022).

The principles set out in Government Regulation No. 101 of 2000 include professionalism, democracy and participation, responsibility, efficiency and effectiveness, transparency, service excellence, and the supremacy of the law. These principles of good governance serve as a benchmark for the performance of a government. According to the National Administration Institute (2003), the principles of good

governance include community participation, adherence to the law, transparency, effectiveness and efficiency, stakeholder accountability, case reference, balance, accountability, and strategic vision. Ganie (2000) and Fitriani (2018) identifies four main principles, namely public accountability, value for money, transparency, and efficiency in managing human resources (Geampana & Perrotta, 2022).

Financial Transparency

Financial transparency is an essential need for citizens, and it is an important task for the Indonesian government. The Indonesian government applies transparency, accountability, compliance, and participation as the main pillars of good governance in managing the country's finances since the enactment of Law Number 17 of 2003 concerning State Finances.

Financial transparency is defined as the provision of financial information to the public in the context of government responsibility and compliance with regulations for the purpose of enhancing effectiveness in overseeing public development and services. Financial transparency is a very important aspect of a public sector institution or any organization, as finance is the most risky and easily abused sector. According to Salle (2016), financial transparency is carried out with the purpose of: increasing trust, public scrutiny and ensuring that the public has the right to know and obtain information.

Hypotheses Development

The size of a hospital refers to its revenue. A larger hospital size indicates a greater amount of wealth, and as a result, community oversight of hospital operations will become more stringent due to fears of embezzlement (Ahmad, 2019; Mutiha, 2017). Nevertheless, not all hospitals have the same potential, resulting in varying levels of government funding from the National or Regional Budget, which vary by region.

Based on agency theory, public sector institutions act as agents while the community acts as principals, where public sector institutions are responsible to the community (Verawaty, 2015). According to institutional theory, hospitals with high income tend to prioritize transparency due to coercive isomorphism, where hospitals have to be accountable for the management of state or local budgets in response to pressure from the community as funders through tax payments (Sachdev, Viriyathorn, Chotchoungchatchai, Patcharanarumol, & Tangcharoensathien, 2022). Consistent with signaling theory, public sector institutions will certainly try to reduce financial reporting asymmetry to the community. Hospitals with high income levels will show a good signal to the community to see the hospital's performance in being accountable for its performance (Governance for Sustainable Human Development-GSHD, 1995).

Research findings supporting the impact of the size of public sector institutions on the transparency of financial disclosure in public sector institutions have been conducted by Nosihana and Yaya (2016), Khasanah and Rahardjo (2014), Trisnawati and Achmad (2014), Nainggolan dan Purwanti (2016), Nadir, Arsyad and Tawakkal (2019), and Pratama, Wearstuti, and Sujana (2015), which all state a positive effect.

Hypotheses 1: *The size of a hospital has a positive influence on the transparency of financial information of Regional General Hospitals (RSUD) in Indonesia.*

The types of hospitals consist of classes/types A, B, C, D, and E. The minimum number of beds, facilities, and service capabilities are characteristics of hospital types. The higher the position of the hospital type, the easier it is for the hospital to provide

services to patients. With this structure, patients feel satisfied, so many people come to seek treatment, which will impact the hospital's revenue or performance. Therefore, the better the hospital type, the greater the possibility of transparently disclosing financial information to all stakeholders (Vaio, Varriale, Gregorio, & Adomako., 2022).

Based on the signaling theory, hospitals that have higher accreditation or status will signal to the public by presenting their financial and performance reports on their website, based on their experience and ability to improve public trust in the hospital's operation (Natasha, 2022). Consistent with institutional theory, normative isomorphism (type A hospitals will be transparent due to pressure from professional actors) and mimetic isomorphism (hospitals other than type A will imitate the transparency practices of type A hospitals that have already gained public legitimacy).

A research study supporting the impact of the type of public sector institution has been previously conducted by Rahim and Martani (2016), Trisnawati and Komarudin (2014), Sinaga and Prabowo (2011), and Nainggolan dan Purwanti (2016), who concluded that the type of public sector institution has a positive influence on disclosure.

Hypotheses 2: *The type of hospital has a positive influence on the transparency of financial information in Regional General Hospitals (RSUD) in Indonesia.*

This hospital management factor indicates professionalism in carrying out its duties. According to stewardship theory, the greater the number of non-healthcare personnel in the hospital's financial department, the more it reflects a professional hospital that impacts the professionalism of the board's performance and the likelihood of transparent financial information disclosure to all stakeholders (Hardinata & Kamaludin, 2022).

Based on institutional theory, coercive isomorphism explains that larger entities are more publicly visible, meaning they face greater pressure from their stakeholders. Hospitals with higher management numbers have a stronger incentive to enhance their reputation and public image (Ratmono, 2013). Thus, it can be said that the higher the number of management personnel in the hospital, the greater the demand for ease of access to financial information.

Research supporting the impact of public sector institutional management has been previously conducted by Saxton et al. (2012), Maulana and Handayani (2015), Setyaningrum and Syafitri (2012), and Winarna and Murni (2007), who stated that board size has a positive influence on disclosure.

Hypotheses 3: *Hospital management has a positive impact on the financial information transparency of Regional General Hospitals (RSUD) in Indonesia.*

The Bed Occupancy Rate (BOR) indicates how long a patient stays in a hospital and indicates the performance of a hospital. The more patients there are and the faster they are discharged, it proves good and reliable performance which impacts the hospital's revenue. Therefore, a higher value of BOR indicates high-quality performance of the hospital and creates demands from the public for government hospitals to disclose more detailed financial and performance reports as a manifestation of the government hospital's attention to the demands and interests of the public (Hanifah et al., 2017). Generally, the value of the BOR parameter ranges from 60% to 85%.

According to institutional theory, normative isomorphism leads to increased pressure from professionals, and public sector institutions tend to provide financial transparency to respond to such pressure. According to signaling theory, public sector

institutions will disclose financial information to signal good performance to the public, so that the public can monitor the performance of public sector institutions with the technology they possess.

Hypotheses 4: *The bed occupancy rate (BOR) has a positive impact on financial information transparency of Regional Public Hospitals (RSUD) in Indonesia.*

RESEARCH METHOD

Research Approach

This research approach utilizes a quantitative approach, which quantifies data, then generalizes the data. The quantitative approach is used as a hypothesis tester to produce conclusions that can be generalized. The research approach aims to test theories by examining the relationships between variables. This research utilizes data from the population of regional general hospitals (RSUD) in Indonesia.

Variable Operationalisation

The variable used as the dependent variable is the transparency of financial information in General Regional Hospitals (RSUD) in Indonesia. The independent variables in this study are the size of the hospital, type of hospital, hospital management, and bed occupancy rate (BOR).

Transparency of Financial Information in Regional Public Hospitals (RSUD) in Indonesia.

The regional government hospital has financial responsibility and service activities that require them to submit financial and performance reports in accordance with the Regulation of the Minister of Health of the Republic of Indonesia Number 76/PMK.05/2008 and Article 27 of Government Regulation Number 23 of 2005. The financial report must include at least: LRA and/or LO, balance sheet, cash flow statement, and CALK. To obtain data for transparency variables, observations will be made through internet media.

The author did not develop an index to measure transparency (Saxton et al., 2012; Giacotti, Cicone, & Mauro, 2022). The use of index or ratio variables aims to determine the magnitude of a variable. The larger the variable, the larger the result. Conversely, if a variable is small, the result is also small. Instead, transparency uses a dummy variable measure, where a score of 1 is given to hospitals that are transparent, and a score of 0 is given to hospitals that are not transparent (Fitriani, 2018). Dummy variables aim to clarify a variable. In this study, the result of the dummy variable is either transparency or non-transparency. As long as transparency is not negative, it is considered transparent, even if only slightly so.

Hospital Sizing

The revenue of a hospital is used to measure its size. Saxton et al. (2012) associated voluntary financial disclosure in nonprofit organizations with the size of hospitals. This study explains that there is a relationship between the disclosed size of a hospital and its revenue concerning voluntary disclosure. The variable in this study is measured by the total revenue of the hospital.

The Nature of Hospital

The differences in characteristics among regional general hospitals can be seen in their functions, facilities, and medical support or healthcare services. These factors cause variations between several hospitals and result in different levels of disclosure on the internet. In this study, the measurement of hospital type variables was conducted by using dummy variables, where a score of 1 was given for type A and a score of 0 for any other type. The hospital occupying the highest position among the other types of hospitals is the class A hospital. Additionally, the management and ownership of class A hospitals are directly handled by the Department of Health. Therefore, the author considers type A hospitals as the main reference in this study, as the transparency of their financial information is expected to be higher compared to other types of hospitals, based on their position.

Hospital Management

In this study, hospital management uses the total proxy of non-healthcare staff in the hospital's financial department. Information about the number of non-healthcare staff in the financial department is obtained from the workforce data in the hospital's profile. The financial department of a hospital management is an accounting entity that must record or transact the events that occur within the hospital environment. Based on stewardship theory, the more non-healthcare staff in the financial department, the more stewards will carry out their duties professionally and provide accountability information to the principal. Thus, the more non-healthcare staff in the Regional General Hospital (RSUD), the better the disclosure regarding the availability of ideas, information, and innovation.

Bed Occupancy Rate (BOR)

BOR is one of the variables that indicates the level of bedroom occupancy in a hospital. Data regarding the size of occupancy in hospitals is obtained from performance reports on the main performance indicators accessed through the internet media. The hospital occupancy rate is calculated by comparing the number of bedrooms used to the number of bedrooms available. This comparison can be presented in the form of a percentage (%).

$$\text{Bed Occupancy Rate} = \frac{\text{The amount of days for treatment}}{\text{the number of available beds for x period}}$$

Population and Sample

The population in this study is the entire Regional General Hospital (RSUD) in Indonesia. The sample selection used purposive sampling method. Using this method, the sample taken from a population is determined based on specific criteria. The criteria for this study include: (1) It does not include Private Hospitals, Special Hospitals, Police Hospitals, and Military Hospitals. Regional Public Hospitals (RSUD) that have a website or not; (2) Regional Public Hospitals (RSUD) that provide Budget Realization Reports and/or Operational Reports, Balance Sheets, Cash Flow Statements, Notes to Financial Statements, and Government Institution Performance Reports (LAKIP); (3) Regional Public Hospitals (RSUD) that provide complete statistical data based on research variables. The sample selection process showed in Table 1.

Table 1. Sample Selection Process

Sample Criteria	Total
Sample in total without exception	195
Excluding:	
Sample does not include Private Hospitals, Special Hospitals, Police Hospitals, and Military Hospitals. Regional Public Hospitals (RSUD) that have a website or not	(20)
Regional Public Hospitals (RSUD) that provide Budget Realization Reports and/or Operational Reports, Balance Sheets, Cash Flow Statements, Notes to Financial Statements, and Government Institution Performance Reports (LAKIP).	(6)
Regional Public Hospitals (RSUD) that provide complete statistical data based on research variables	(7)
Total observations	162

Data Analyses

This research involves several steps in analyzing data. The first step is to obtain data related to the required variable measurements, including: (1) Determining the research sample, which is the Regional General Hospital (RSUD) that issues performance reports, financial reports, and annual reports. (2) Calculating all variables that will be regressed, namely calculating the size of the hospital, the type of hospital, hospital management, and Bed Occupancy Rate (BOR) as independent variables and transparency of financial information of Regional General Hospitals (RSUDs) in Indonesia as the dependent variable. This research uses descriptive analysis and logistic regression.

Descriptive Statistic

The purpose of descriptive statistical analysis is to provide a descriptive or summary account of data based on calculations of the sum, maximum, minimum, mean, standard deviation, and range. According to Ghozali (2011), the use of this analysis is to make it easier to understand contextually.

Logistic Regression

According to Hair, Black, Babin & Anderson (2009), logistic regression analysis is a specialized form of regression used to estimate and explain binary categorical variables as dependent variables. Logistic regression requires the use of dummy variables as the dependent variable. The logistic regression model aims to test whether the variables such as hospital size, hospital type, board size, and BOR affect the financial transparency of Regional General Hospitals (RSUD) in Indonesia. The hypothesis testing using the logistic regression model is as follows:

$$Y = \alpha + \beta_1 \text{ SIZE} + \beta_2 \text{ TYPE} + \beta_3 \text{ MNJ} + \beta_4 \text{ BOR} + e$$

Note:

Y : Financial Information Transparency ; α : Constant ; β : Regression Coefficient

SIZE : Hospital Sizing; TYPE : Hospital Types; MNJ : Hospital Management
 BOR : *Bed Occupancy Rate*; e : error

Hypotheses Testing

This research uses the statistical method of logistic regression to test a hypothesis. Logistic regression involves fitting data to the logistic curve's logit function to predict the likelihood of an event, which is a function of the logistic regression testing statistics. Logistic regression is a method that uses several predictor variables, both numerical and categorical, as in traditional regression methods. The logistic regression testing method includes several tests, such as the Hosmer and Lemeshow's Goodness of Fit Test, Overall Model Fit, Nagelkerke R Square, testing parameter estimates or regression coefficients, and t-tests for statistical significance.

RESULT AND DISCUSSION

Descriptive Statistic

The purpose of statistics in a research study is to convey information and describe all the variables that have been collected. This is measured by the mean, minimum and maximum values, as well as the standard deviation for each variable under study.

A total of 162 data samples were taken from General Regional Hospitals (RSUD) in Indonesia. Based on Table 1, it is known that the size of the hospitals has a minimum value of 224,363,200 and a maximum value of 182,610,270,000 as described in Table 2. The mean value of the overall income is 155,593,359,004.85, but with a standard deviation of 231,278,679,002.698. This shows that the data for the income variable has different characteristic tendencies within the sample data.

The hospital management has a low value of 22 and a high value of 198. The variable of number of members has a mean value of 100.03, but with a standard deviation of 41.728. This shows that the distribution of the number of members data has a different characteristic tendency within the sample data.

The BOR has a minimum value of 3.67 and a maximum value of 162.6. The BOR variable has a mean value of 66.4182, but a standard deviation of 18.18775. This indicates that the data for Bed Occupancy Rate (BOR) has a distinct tendency characteristic within the sample data.

Table 2. Descriptive Statistic Result

	N	Minimum	Maximum	Mean	Standar Deviation
Hospital Size	162	224363200	1826102700000	155593359004,85	231278679002,698
Hospital Management	162	22	198	100,03	41,728
BOR	162	3,67	162,60	66,4182	18,18775
Valid (listwise)	N 162				

Hypotheses Testing

Hosmer and Lemeshow's Goodness of Fit Test

Hosmer and Lemeshow's Goodness of Fit Test is an initial step used to test the suitability of a hypothesis-based model by evaluating whether the model used is appropriate for the research being conducted, as seen in Table 3. The value of Hosmer

and Lemeshow's Goodness of Fit Test indicates that the chi-square value is 7.758 and the significance value is 0.457. Since the significance value $\alpha \geq 0.05$, this means that the model used is worthy of further analysis.

Table 3. Hosmer and Lemeshow's Goodness of Fit Test

Step	Chi-square	Df	Sig.
1	7,758	8	0,457

Overall fit Model

The overall fit model is the second stage of logistic regression model analysis. It observes the results of Block 0 and Block 1 to determine whether there is a decrease or otherwise. From the table, it can be seen that there is a decrease in the value of -2 Log Likelihood by 30.516, which indicates that the data is consistent with the regression model. The logistic regression model can be used with its independent variables. Table 4. showed the overall fit model test.

Table 4. Overall fit Model Test

Condition	-2 Log Likelihood	Result	Notes
Block 0	158,172	There was a decrease of -2 Log Likelihood from block 0 to block 1 of 30,516	Model appropriate to use
Block 1	127,656		

Cox and Snell R square and Nagelkerke R-Square Test

Testing with Nagelkerke R square is conducted to determine the ability to explain the dependent variable that is varied by its independent variables, as seen in Table 5. The variation of Cox & Snell R square in logistic regression technique is Nagelkerke R square.

The value of Cox & Snell R square is 0.172, and the value of Nagelkerke R square is 0.275. The values above indicate that the combination of its independent variables can explain the combination of its dependent variables by 27.5%. However, the remaining 72.5% of estimated financial information transparency is explained by factors outside the model.

Table 5. Cox and Snell R square and Nagelkerke R Square Test

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	127,656	0,172	0,275

Model Accuracy Level

The final stage of logistic regression analysis is to break down the precision measure of the model by classifying it into transparent and non-transparent samples. Table 6 showed the model's accuracy percentage in classifying samples is 83.3%. This means that out of 162 samples, the logistic regression model accurately classified 135 of them. The model's accuracy in predicting whether a hospital is transparent or non-transparent is 25.8%. However, the model's ability to predict whether a hospital remains transparent or non-transparent is 96.9%

Table 6. Accuracy Model Test

	Observed		Predicted		Percentage Correct
			Transparency		
			No	Transparent	
Step 1	Transparent	non	127	4	96,9
		Transparent	23	8	25,8
	Overall Percentage				83,3

Model Analyses

When predicting the results of data processing in a model, it is shown as follows: According to the table above, the regression equation is described as follows:

$$Y = \alpha + \beta_1 \text{ SIZE} + \beta_2 \text{ TYPE} + \beta_3 \text{ MNJ} + \beta_4 \text{ BOR} + e$$

$$Y = -21,706 + 0,763 \text{ SIZE} - 0,652 \text{ TYPE} + 0,018 \text{ MNJ} - 0,017 \text{ BOR} + e$$

The possibility of a hospital achieving transparency or non-transparency is explained by the logistic regression equation. The probability of a hospital achieving transparency or non-transparency varies from 0 to 1. If the result of the value approaches 1, it means that there is a high probability that the hospital will achieve transparency. Conversely, if the result of the value approaches 0, it means that there is a low probability that the hospital will achieve transparency. Table 7 showed the logistic regression coefficient.

Table 7. Logistic Regression Coefficient

		B	S.E.	Exp(B)
Step 1	Hospital Size	0,763	0,375	2,146
	Hospital Type	-0,652	0,937	0,521
	The number of member	0,018	0,009	1,018
	BOR	-0,017	0,018	0,984
	Constant	-21,706	8,929	0,000

t-statistic

To assess the partial causation of each independent variable in the dependent variable is the aim of the t statistical test. Statistical t test can be analyzed as seen in Table 8.

Hospital size has a probability value of 0.042 and a regression coefficient of 0.763. This concludes that the size of the hospital has a positive effect on the transparency of financial information for the Regional General Hospital (RSUD) because the probability value is $0.042 < 0.05$.

The type of hospital has a probability value of 0.478 and a regression coefficient of -0.652. This concludes that the type of hospital has a negative effect on the transparency of financial information for the Regional General Hospital (RSUD) because the probability value is $0.478 \geq 0.05$.

Hospital management has a probability value of 0.047 and a regression coefficient of 0.018. This concludes that hospital management has a positive effect on the transparency of financial information for Regional General Hospitals (RSUD) because the probability value is $0.047 < 0$

Table 8. T-statistic result

Hypotesis	Statement	Probability value	Coefficient	Description
H1	Hospital size has a positive effect on the transparency of financial information for Regional General Hospitals (RSUD)	0,042	0,763 (Positive)	Accepted
H2	The type of hospital has a negative effect on the transparency of financial information for Regional General Hospitals (RSUD)	0,478	-0,652 (Negative)	Rejected
H3	Hospital management has a positive effect on the transparency of financial information for Regional Public Hospitals (RSUD)	0,047	0,018 (Positive)	Accepted
H4	Bed occupancy rate (BOR) has a negative effect on the transparency of financial information for Regional Public Hospitals (RSUD)	0,353	-0,017 (Negative)	Rejected

Bed Occupancy Rate (BOR) has a probability value of 0.353 and a regression coefficient of -0.017. This concludes that the Bed Occupancy Rate (BOR) has a negative effect on the transparency of financial information for the Regional General Hospital (RSUD) because the probability value is $0.353 \geq 0.05$.

Tabel 9. Hypotheses Test Results

Variables	B	Wald	Sig.
Hospital Size	.763	4.147	.042
Hospital Type	-.652	.484	.487
The Number of Member	.018	3.950	.047
BOR	-.017	.863	.353
Constant	-21.706	5.909	.015

The Effect of Hospital Size on Financial Information Transparency in Regional General Hospitals (RSUD) in Indonesia

Table 9 showed hypotheses test results. The significance value of hospital size is 0.042 (<0.05). It was concluded that hospital size has a positive effect on the transparency of financial information for Regional Public Hospitals (RSUD) in Indonesia. It can be interpreted that the higher the size of the hospital automatically has an effect on the level of transparency of financial information on the internet.

In general, public-sector institutions with relatively large hospital sizes have a large amount of revenue which is of course used to improve service performance (King, Clarkson & Wallace, 2010). Agency conflict can be minimized in the form of financial information transparency as a form of management accountability (Uyar, Kuzey, Kilic &

Karaman, 2021). Therefore, financial reports are carried out in a transparent manner related to responsibility for the APBN or APBD (Cahyono, Sedianingsih, & Erdika, 2022). For this reason, hospitals tend to be transparent with the aim of reducing agency costs associated with printing and sending financial reports.

The Influence of Hospital Type on Financial Information Transparency in Regional General Hospitals (RSUD) in Indonesia

The significance value for the type of hospital is 0.487 (> 0.05). It was concluded that the type of hospital has no effect on the transparency of financial information for Regional General Hospitals (RSUD) in Indonesia. This means that the type of hospital, both type A and other than type A, does not determine the hospital's ability to implement transparency of financial information on the internet.

Type A hospitals that have a higher position than other types do not guarantee that type A hospitals carry out transparency of financial information on the internet. This is because the transparency of financial information carried out by a hospital does not depend on the type of hospital but on the sense of responsibility of the hospital to carry out transparency of financial information and comply with laws and regulations (Gu & Itoh, 2016). Disclosure will increase public trust because it is transparent and honest in reporting financial information on the internet (Cahyono & Sudaryati, 2023). Various Laws and Government orders governing what is disclosed by public sector agencies on type A or non-type A hospitals, resulting in no difference between the hospitals in terms of financial transparency on the internet.

The Influence of Hospital Management on Financial Information Transparency in Regional General Hospitals (RSUD) in Indonesia

The significance value for hospital management is 0.047 (< 0.05). It was concluded that hospital management had a positive effect on the transparency of financial information for Regional General Hospitals (RSUD) in Indonesia. This means that more and more hospital management encourages hospitals to implement transparency of financial information on the internet.

According to Ratmono (2013), hospitals have greater incentives to improve their reputation and public image where hospitals have high human resources. In the context of the public sector, explaining that a large entity will carry out a large information asymmetry between the agent and the principal at a higher cost (Matheson, Reidy & Keenan, 2022; Tejedo-Romero, Araujo, Tejada, & Ramírez, 2022). The large number of members of the finance section is followed by a supervisory role and an increasing role has an impact on increasing the level of transparency of financial information. So that it can be said that the more the number of management in the hospital, the higher the demand for ease of accessing hospital financial information.

The Effect of Bed Occupancy Rate (BOR) on Financial Information Transparency in Regional General Hospitals (RSUD) in Indonesia

Based on the significance value at the hospital BOR 0.353 (> 0.05). It was concluded that the Bed Occupancy Rate (BOR) has no effect on the transparency of financial information for Regional General Hospitals (RSUD) in Indonesia. This means that the high or low level of Bed Occupancy Rate (BOR) is not a benchmark for hospitals to implement transparency of financial information on the internet.

According to signaling theory, public sector institutions will disclose information to give a good signal to the public about their performance, so that the public can monitor the performance of sector institutions by mastering the technology they have (Castagna et al., 2022; Rathore, 2023). However, the results of data processing showed that the BOR did not affect the transparency of financial information for Regional General Hospitals (RSUD) in Indonesia (Bosque-Mercader & Siciliani, 2023). This is because the transparency of financial information carried out by the hospital does not depend on the BOR but on the hospital's sense of responsibility to carry out transparency of financial information and comply with laws and regulations (Guillen et al., 2022). In addition, hospitals that produce high or low BOR levels will continue to carry out transparency with the aim of demonstrating the openness of hospital management in reporting financial information.

CONCLUSION AND SUGGESTION

Based on the previously presented results and discussions, several conclusions can be drawn as follows. First, the size of hospitals is related to the level of financial transparency in Regional Public General Hospitals (RSUD) in Indonesia. As the size of the hospital increases, the transparency practices carried out by the hospital management also tend to be higher. Second, the type of hospital is interrelated with the level of financial transparency in Regional Public General Hospitals (RSUD) in Indonesia. Furthermore, hospital management is also associated with the level of financial transparency in Regional Public General Hospitals (RSUD) in Indonesia. Lastly, the Hospital BOR has an inverse relationship with the level of financial transparency in Regional Public General Hospitals (RSUD) in Indonesia. Therefore, we conclude that the size of the hospital, type of hospital, and BOR play a role in recommending the level of information openness regarding the financial performance of hospitals. On the other hand, our study fills the gap in public sector accounting concerning the transparency of public hospitals in the financial and operational segments. By incorporating the house measurement component from the four criteria, it is expected that this research can contribute to the development of a broader literature.

Some limitations that could serve as a reference for further researchers in conducting research related to financial information transparency are as follows: First, the capacity of independent variables is still very low, resulting in independent variables not fully explaining dependent variables. Second, hospital revenue data is obtained from hospital performance reports rather than directly from hospital operational reports, indicating that the hospital that should be the research sample did not provide complete data. Third, hospital management data is obtained from hospital profiles, but not all hospitals clarify the number of each department. Fourth, the sample of district general hospitals (RSUD) used in the study does not rule out the possibility that some hospitals may have been missed and their website not found.

One recommendation that can be given by researchers is, firstly, for future researchers to consider various other variables that are thought to potentially affect the level of financial information transparency of hospitals on the internet. Secondly, hospitals that do not practice financial transparency should receive firm warnings, notices, or sanctions for violating regulations, which could include a reduction in the budget allocated to Regional General Hospitals (RSUD) in Indonesia.

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