

# Pengaruh ukuran keuangan dan non keuangan terhadap kinerja manajerial melalui role of clarity pada rumah sakit pemerintah = The impact of financial and nonfinancial measures to managerial performance by role of clarity in the government hospital

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## Abstrak

Tujuan penelitian ini melakukan pengujian secara empiris dan menganalisa pengaruh ukuran keuangan dan non keuangan terhadap kinerja manajerial dengan menggunakan role of clarity sebagai intervening variable. Sampel penelitian dipilih menggunakan metode purposive sampling dengan responden pejabat eselon 3 dan 4 di lingkungan Rumah Sakit Umum Daerah di Propinsi Jawa Barat. Sampel terpilih terdiri dari 4 RSUD pada 3 kabupaten/kota di Jawa Barat yaitu Kota Cirebon, Kabupaten Cirebon dan Kabupaten Kuningan. Metode analisis data menggunakan Structural Equation Modeling SEM dengan menggunakan software Lisrell 8.8 Full Version. Model ini digunakan untuk menguji data primer berupa pengolahan kuesioner dengan responden 70 orang. Hasil penelitian menunjukkan bahwa ukuran keuangan dan non keuangan berpengaruh positif terhadap role of clarity dan role of clarity berpengaruh positif terhadap kinerja manajerial. Penelitian ini juga membuktikan role of clarity berperan sebagai intervening variable antara hubungan ukuran keuangan terhadap kinerja manajerial serta hubungan ukuran non keuangan terhadap kinerja manajerial.

The purpose of this study is to empirically test and analyzes the influence of the financial and non financial measures of managerial performance using role of clarity as intervening variable. The samples were selected using purposive sampling method using the respondence of eselon 3 and 4 officials within the Regional General Hospital in West Java. Selected sample consists of four hospitals in three districts in West Java namely Cirebon and Kuningan. Methods of data analysis using Structural Equation Modeling SEM with software applications Lisrell 8.8 Full Version. This model was used to test the primary data processing in the form of questionnaires with respondents of 70 people. The results of the study proves that financial and nonfinancial measures have positive influence on the role of clarity as well as the role of clarity positive effect on managerial performance. The study also proves that the role of clarity as an intervening variable relationship between the financial to managerial performance and nonfinancial measures to managerial performance.