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I. INTRODUCTION

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Nursing services are part of the provision of health services. The indicator of the quality of health services is the quality of nursing services. The indicator of the success of nursing services is patient satisfaction. Patient satisfaction is everything that is expected by the patient as a recipient of health services that is what he expected (Rahmi, 2019). Kotler (2016) reveals that satisfaction is a feeling of pleasure or disappointment that arises after comparing service performance with desired expectations. According to Tjiptono (2012) patient satisfaction is determined by several factors, including: Performance, additional features or features (features), Reliability (reliability), Conformance to specifications (conformance to satisfaction), Durability (durability), Aesthetics, good quality perceived (perceived quality) The

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quality of health services received by patients is reflected in the level of patient satisfaction.

As the standard of living of the people increases, the demands of society on the quality of health also increase. Satisfaction with health services provided by hospitals can create a sense of loyalty and repurchase which has an impact on hospital income. (Arief Yanto, 2018). But in reality not all recipients of health services are satisfied with the services provided or the emergence of a sense of dissatisfaction. Outpatient services at Sultan Imannudin Hospital are divided into two patient criteria according to the method of payment, namely insurance patients and general patients. Preliminary study in the form of a survey at Sultan Imannudin Hospital Pangkalan Bun regarding satisfaction with outpatient services at the MCU Polyclinic in 20 outpatients including 10 general patients and 10 company insurance patients, the results obtained are 60% general patients and 40% company insurance patients are still not satisfied with hospital services. Service quality begins with what the customer needs and ends with customer perception.

According to Parasuraman et al Gultom (2013) there are five groups of characteristics used by customers in evaluating service quality, namely:

1. Tangibles (physical appearance) this includes physical facilities, employees and ways of communication.
2. Reliability, namely the ability to provide services that are carried out immediately, accurately and satisfactorily.
3. Responsiveness (responsiveness), namely the desire that arises from the staff itself to provide assistance to customers and provide responsive service.
4. Assurance (guarantee) this includes courtesy, knowledge, trustworthiness of the staff and free from danger.
5. Empathy (empathy) includes ease in communicating or doing good relationships, good attention in meeting customer needs.

II. METHODS

In this research, the type of research used is non-experimental research: comparative. This design is focused on assessing the comparison of the effect (effect) on the subject group without any treatment from the examiner. The design of this study was carried out in a comparative manner, namely to determine the difference in patient satisfaction with services between outpatients with corporate and general insurance coverage at the MCU Polyclinic at Sultan Imannudin Hospital Pangkalan Bun. This research was conducted in May 2020 – February 2021 at the Sultan Imanuddin Hospital Pangkalan Bun, Central Kalimantan. The population in this study were outpatients with corporate and general insurance coverage at the MCU Polyclinic at Sultan Imannudin Hospital Pangkalan Bun. The average number of the population is 250 general and corporate outpatients. The sample size was calculated using the Slovin

formula totaling 71 respondents with a random sampling technique and tested using the Wilcoxon Sigred Rank Test.

III. RESULT AND DISCUSSION

A. Result

1. General patient satisfaction at the MCU Polyclinic at Sultan Imanuddin Hospital

General patient satisfaction at the MCU Polyclinic was found to be almost entirely satisfied, namely 83% (29 people). Patient satisfaction is very important for health service providers or hospitals. If hospitals want to stay afloat with global competition, government-owned hospitals or privately-owned hospitals must increasingly compete competitively in order to increase customer satisfaction (Yuniarti, 2015). Good service and as expected make visitors feel satisfied. If the performance expected by the customer is appropriate, the customer will feel satisfied because his expectations are in accordance with what has been received by the customer from the service provider.

Based on the results of tabulation of general patient satisfaction data, the average results for each question on the dimensions of ;

1. Tangible (physical appearance) with the average value of each question is 2.6. According to the respondent, the physical appearance such as the appearance of registration officers, nurses, doctors and pharmacy staff are neat and tidy, as well as facilities and infrastructure such as waiting rooms for polyclinics and pharmacies that are clean and comfortable.

2. Reliability (Reliability) with the average value of each question is 2.4. According to respondents, the general patient for reliability or ability to provide services that are carried out immediately is satisfied.

3. Responsiveness (responsiveness) with an average value of 2.5, From the average general patient respondents' answers to the responsiveness of registration officers, nurses, doctors and pharmacy staff are satisfied.

4. Assurance (guarantee) with an average value of 2.8. General patient respondents agreed that registration officers, nurses, doctors and pharmacy staff had clearly explained the service process, procedures, examination results and drug use rules.

5. Empathy includes the ease of communicating or establishing good relationships in meeting customer needs with an average score of 2.5. General patient respondents agreed that registration officers, nurses, doctors and pharmacy staff were friendly in serving patients.

For the highest average value on the Assurance dimension (guarantee) with an average value of 2.8 for each question. The first impressions that are captured by customers such as politeness from the officers, knowledge, trustworthiness of the staff and freedom from danger, are the first things that are seen and felt by service users which will bring out and give their own satisfaction value. In accordance with

(Darwati, 2018) states that generally patients come expecting to get service quickly, officers are consistent in providing services, physical appearance looks convincing and trustworthy, has expertise and knowledge that suits their needs, is easy to get service, ethically the officers look polite, respectful to patients, visible sincerity in serving patients, as well as the hospitality of every health worker who serves him. Impressions like this are the first things that patients record for satisfaction.

2. Satisfaction of the company's outpatients

Satisfaction of the company's outpatients obtained very satisfied results, namely 51% (18 people). The level of satisfaction of the company's outpatients is very high because from a financial point of view they don't need to think about it anymore. This is in line with the opinion of Nasir ayat and Mahmood Khalidi (2008) who say that the insured (company patients are more satisfied because they only receive the services provided to them. In line with (Suryati, Bagoes Widjanarko, 2017) that the ease of technical and administrative requirements to obtain appropriate services The type of service is considered important by consumers so as to create patient satisfaction.

Based on the results of tabulation of general patient satisfaction data, the average results for each question on the dimensions of ;

1. Tangible (physical appearance) with the average value of each question is 3.0. Respondents from company patients thought that for physical appearance such as the appearance of registration officers, nurses, doctors, pharmacy staff according to the respondents, they had a neat appearance, as well as for facilities and infrastructure such as waiting rooms for poly and pharmacies that were clean and comfortable.

2. Reliability (reliability) with the average value of each question is 2.9. According to the company's patient respondents, the reliability or ability to provide services that are carried out immediately is good.

3. Responsiveness (responsiveness) with an average value of 3.0. From the average company patient respondents' responses to registration officers, nurses, doctors and pharmacy staff, the responses were good.

4. Assurance (guarantee) with an average value of 3.0. Company patient respondents agreed that registration officers, nurses, doctors and pharmacy staff had clearly explained the service process, procedures, examination results and drug use rules.

5. Empathy (empathy) includes the ease of communicating or making good relationships in meeting customer needs with an average value of 3.0. Company patient respondents agreed that registration officers, nurses, doctors and pharmacy staff were friendly in serving patients.

6. Based on table 5.1 based on age characteristics, most of the company's patient respondents aged > 40 years were 74% (26 people). Age describes a person's maturity. The older one gets, the more mature a person becomes. According to Tjiptono and

Chandra (2005) states that the degree of maturity of a person will greatly affect the state of empathy.

7. Table 1 by gender, almost half of the respondents are male, which 51% (18 people). Men will feel satisfied if their expectations and demands are met. This study is in line with research conducted by Eka Murtiana at the Kendari City Hospital, which states that the service attention dimension has a significant relationship with satisfaction with p value = 0.000. (Soendari A, 2017)

8. The frequency of general patients based on education is almost half of them have elementary school education, namely 37% (13 people). The education that a person has affects the demands and expectations he receives. The higher the education, the higher the demands. Which will have an impact on someone's level of satisfaction.

9. Table 1 shows that most of the company guarantee patients are not working, namely 43% (15 people). A person who does not work is less likely to be demanding than a person who has a job status that has an impact on his level of satisfaction

3. Differences in the level of satisfaction of general and corporate outpatients at the MCU Polyclinic

Distribution of the frequency of satisfaction in general patients and companies found a significant difference between general and company patient satisfaction. The general level of patient satisfaction is as follows; dissatisfied category 0%, satisfied category 29 people (83%), very satisfied category 6 people (17%). 51 %). Based on the results of the different test results for general respondent groups compared to companies with the Wilcoxon signed rank test statistical test, the following results were obtained: the mean rank value for negative rank is 14.42 sum rank is 86.50 and for positive rank ; mean rank 18.74 sum rank 543.50 with $p = 0.000 < p = 0.05$ which means there is a significant difference between general outpatient satisfaction and company outpatient satisfaction at the MCU Polyclinic of Sultan Imanuddin Hospital Pangkalan Bun. In accordance with a preliminary study conducted at the MCU outpatient polyclinic at Sultan Imanuddin Hospital that there is a difference in the level of satisfaction, namely the satisfaction of the company's outpatients is 60% and the satisfaction of general outpatients is 40%. The general patient satisfaction level is satisfied, while the company's patient satisfaction level is very satisfied. This is because of the financing factor.

The company's outpatient satisfaction level is very satisfied because from a financial perspective they don't need to think about it anymore. Insured patients (company patients) are more satisfied because they only receive the services provided to them. Meanwhile, general patients are satisfied because they have to pay medical expenses, so the demand for service quality is also high. A person's satisfaction with services is also influenced by several things according to Tjiptono in Resihono (2011) including cost factors, program implementation time and the influence of customer service. In line with (Wijono, 2012) in the theory of customer satisfaction, someone who pays for a product tends to demand more or hope that the product purchased is of

good quality compared to someone who gets the product for free or pays less (Wijono, 2012). For age characteristics, most of the general patients are < 40 years old and the company's patients have the criteria that most of the respondents are > 40 years old. The older a person is, the less the demands. Increasing age also affects the maturity of a person's thought process.

For gender characteristics, it shows that most of the gender of general insurance patients are women, as many as 23 people (66%) and for company insurance patients, most of them are men, as many as 18 people (51%). There is no significant difference for gender in assessing service quality. Most of the job criteria for general insurance patients are working as many as 19 people (54%) and almost half of the work criteria for company guarantee patients are not working as many as 20 people (57%). There is no significant difference for job status in the level of satisfaction. Almost half of the education of general insurance patients is undergraduate as many as 14 people (40%) and almost half of the education of corporate insurance patients as many as 13 people (37%) are elementary school. According to Carl in (Suryati, Bagoes Widjanarko, 2017), those with higher education have a more critical, more innovative way of thinking and expect more so that they tend to be dissatisfied with services that are less in line with their expectations, while those with low education tend to be more accepting and understand what has been given to them. Sultan Imanuddin Hospital is equipped with various facilities and other infrastructure and can provide good service according to respondents' expectations.

B. Research Discussion

1. Perceptions of village officials in managing village funds in Lagged, Outermost, Frontier areas.

Moa District, Southwest Maluku Regency, is located on Moa Island. Geographically, it has a climate and weather that is quite extreme. This is very influential on the distribution and transportation routes both land, sea and air. This geographically unfavorable position resulted in the villages in Moa District, namely; Werwaru Village, Tounwawan Village, Moain Village, Klis Village, Patti Village, Wakarleli Village, Kaiwatu Village are often constrained in obtaining supplies of building materials etc. So that physical development always experiences delays, and this becomes even more difficult because the process of disbursing Village Funds also experiences a delay of 3-4 months. After all, the Bank is unable to disburse village funds, because the Bank's cash is often empty. And the frequency of disbursement of Village Funds is often done 3-5 times. The readiness of banks to support this village fund program must also be an important concern. Because it has a big impact on the implementation of village fund programs, all of which are experiencing delays. And resulted reporting and accountability of village officials being also late.

The results of the research on the perception of village government officials in managing village funds regarding village administration, infrastructure development and improvement, community empowerment activities, and community activities show

a good interpretation. Village funds are not used in government operational activities, such as financing village officials' salaries, BPD allowances, or upgrading village/electricity offices. Because village government administration activities have been financed with the Village Fund Allocation budget. Village funds are used to finance activities that have been designed in the Village Budget.

The Village Fund has a positive impact on the development of villages in Moa District, Southwest Maluku Regency, namely; Werwaru Village, Tounwawan Village, Moain Village, Klis Village, Patti Village, Wakarleli Village, Kaiwatu Village. The people in Moa District are very grateful and welcome this government program. They are very enthusiastic about supporting and overseeing all the programs that have been launched. It is hoped that the Village Fund Program can bring them out of poverty and underdevelopment. These villages may enjoy various developments including; construction of concrete roads/steep, bridges, waterways, drainage/irrigation, wells, toilets, construction and repair of habitable houses, construction of village offices, village fences, gates, libraries, and provision of village internet networks. In the theory of stewardship, it is explained that the role of stewards (village government) as an institution that can be trusted to carry out its duties and functions properly and following the public interest, makes financial accountable to the principal so that the implementation of economic goals, public services, and community welfare can be achieved optimally. To carry out these responsibilities, stewards carry out internal control to be able to produce quality financial information reports (Wahidah, 2015).

Village officials are needed who can carry out their functions and responsibilities well in managing village funds in these 3T villages. However, what was found in this study was that the government apparatus' perception of the management of village funds still had many problems. The village government apparatus has not actually been able to map village problems correctly, so they cannot determine the scale of development priorities and empower village communities correctly. The perception of the village apparatus regarding the management of village funds is more focused on physical development and infrastructure improvement, rather than community empowerment. This perception is understandable, because historically, the villages in Moa Subdistrict, Southwest Maluku Regency, have been left behind and isolated in the development of the Indonesian nation so far. So that with government policies in the era of President Joko Widodo, these 3T villages were given a large Village Fund to catch up with their development. However, community empowerment is also very much needed for strengthening the village economy.

Community empowerment activities carried out so far include; public health education, environmental conservation, village food security program activities. Economic empowerment should also be further improved so that the economic resilience of rural communities is formed. The community empowerment program is not intended for capital in increasing the income of rural communities. Only a few villages are more advanced in community empowerment programs. For example,

Moain Village, which is the center of vegetables in Moa District. The community is empowered to grow organic vegetables for the needs of the community on Moa Island as a whole. Why is the village successful in building various infrastructures, if the community is still on the poverty line. The perception of village government officials in such financial management must be changed. Because as a Disadvantaged, Outermost, Frontier village, Moa Sub-district is the storefront of the Unitary State of the Republic of Indonesia.

2. Quality of Village Apparatus in the Management of Regional Village Funds Lagged, Outermost, Foremost.

Constraints faced in the development of 3T villages (Front, Outermost, Frontier) include low access to basic services; low capacity of human resources; limited access to financial institutions, markets, and economic activities; low accessibility and regional connectivity to growth centers; lack of understanding of sustainable management of natural resources and assets; and lack of attention to local social and cultural characteristics. Despite the long-standing efforts to develop these areas, there is still a fairly high gap between developed and underdeveloped regions, state border areas, and the outermost small islands. The results of research on the quality of village government apparatus in managing village funds show that government officials in Werwaru, Tounwawan, Moain, Klis, Patti, Wakarleli, and Kaiwatu villages have a high commitment to the success of the Village Fund program launched by the President of the Republic of Indonesia Joko Widodo in 2015.

However, the low capacity of human resources has resulted in a lack of understanding of village government officials regarding the implementation of Law No. 6 of 2014 [15], and regulations of PP No. 60/2014 [14], PP No. 43/2014 [16], Permendagri No. 113/2014, and other related Permendes. And this can cause multiple interpretations to fail in managing village funds. The quality of village apparatus in Moa Subdistrict, Southwest Maluku Regency is still very low. Villages need assistance in managing village finances. Unfortunately, village assistants are sometimes not available, so they are not optimal in assisting. Some of the things found in this research, for example, the RPJMDes document that was made mostly just copied (copy and pasted) the RPJMDes of other villages. The village apparatus has not carried out a proper analysis of the village's potential. So that the direction of village development policies is often not following the needs of the village. Village officials do not understand the process of recording and classifying transactions that occur and documenting transaction evidence for reporting and accountability at the district level.

The use of the Village Financial System Application (Siskeudes) which is designed to facilitate the reporting and accountability system of the Village Head has not been mastered properly so that they have difficulty in reporting and accountability. The government should hold more frequent training, both at the district and village levels, regarding the management of the Village Fund for village officials, so that village officials become more proficient and familiar with the village financial

system. In managing with a large amount of money, the mental readiness of the village apparatus, namely the village head, village secretary, village treasurer, Head of Government/Development Head, etc., in the development and empowerment of village communities is very important. The village that was left behind had to turn into an Independent Village. Because the government has provided various facilities. The spirit of developing Indonesia from the periphery by strengthening villages within the framework of a unitary state must be truly inspired by the village government apparatus.

IV. CONCLUSION

The perception of village government officials in Moa Subdistrict, Southwest Maluku Regency in managing village funds is more focused on physical development and infrastructure improvement. It should be prioritized for village community empowerment programs to improve the welfare of rural communities and the quality of life of the community as well as poverty alleviation in the (Lagging, Outermost, Frontier) areas. The village apparatus must be able to map the potential and needs of the village clearly so that the priority scale of development and community empowerment is following the needs of the village community.

The quality of village government apparatus in Moa District, Southwest Maluku Regency in managing village funds is still very low. Villages need assistance in managing village finances. Unfortunately, village assistants are sometimes not available, so they are not optimal in assisting. The low capacity of human resources results in a lack of understanding of village government officials regarding the implementation of Law No. 6 of 2014, and regulations of PP No. 60/2014 [14], PP No. 43/2014[16], Minister of Home Affairs regulations No. 113/2014[17], and other related Permendes. Village government officials do not understand the Village Financial System (Siskeudes), so they need sufficient training to be proficient in using the Siskeudes application.

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