

ABSTRAK

Tujuan penelitian ini untuk menguji pengaruh Transparansi Laporan Keuangan dan Penurunan Insentif Jasa Medis Terhadap Kinerja Pegawai Puskesmas Taman. Jumlah sampel dalam penelitian ini sebanyak 66 responden pegawai Puskesmas Taman. Teknik pengambilan sampel menggunakan metode skala *likert* dengan sebaran data kuisioner melalui *google form*. Metode analisis data menggunakan analisis regresi linier berganda untuk menguji dan membuktikan hipotesis dari penelitian. Hasil dari penelitian ini menunjukkan bahwa variabel Transparansi Laporan Keuangan berpengaruh signifikan terhadap Kinerja Pegawai Puskesmas Taman sedangkan untuk variabel Penurunan Insentif Jasa Medis tidak berpengaruh signifikan terhadap Kinerja Pegawai Puskesmas Taman.

Kata Kunci : Transparansi Laporan Keuangan, Penurunan Insentif Jasa Medis dan Kinerja Pegawai Puskesmas Taman

ABSTRACT

The purpose of this study was to examine the effect of Transparency of Financial Statements and Decreasing Incentives for Medical Services on Employee Performance of Taman Puskesmas. The number of samples in this study were 66 respondents from Puskesmas Taman employees. The sampling technique used the Likert scale method with questionnaire data distribution via google form. Methods of data analysis using multiple linear regression analysis to test and prove the hypothesis of the study. The results of this study indicate that the variable transparency of financial statements has a significant effect on the employee performance of the Puskesmas Taman while the reduction in incentives for medical services has no significant effect on the employee performance of the Puskesmas Taman.

Keywords : Transparency of Financial Reports, Decreasing Incentives for Medical Services and Employee Performance of Puskesmas Taman