The Effect of the Application of Management Accounting, Cost Analysis, and Decision Making on the Financial Performance of Brebes Regional General Hospital

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ABSTRACT

This study aims to determine and analyse the effect of the implementation of management accounting, cost analysis, and decision-making on the financial performance of Brebes Regional General Hospital (RSUD Brebes), both partially and simultaneously. The population in this study consisted of all employees of RSUD Brebes, totalling 511 individuals. The sample was determined using the Slovin formula with a 10% margin of error, resulting in 84 respondents selected through an incidental sampling technique. The data used in this study were primary data obtained from respondents' answers to questionnaires. Data analysis was conducted using multiple linear regression analysis with the assistance of SPSS software. The theoretical framework underlying this study includes Contingency Theory, management accounting, cost analysis, decision-making, and financial performance. The results of the study indicate that, both partially and simultaneously, the implementation of management accounting, cost analysis, and decision-making has a significant effect on the financial performance of RSUD Brebes. These findings suggest that effective application of management accounting practices, accurate cost analysis, and appropriate decision-making processes contribute to improving financial performance. In conclusion, the integration of management accounting, cost analysis, and decision-making plays an important role in enhancing the financial performance of hospitals, particularly in non-profit healthcare institutions such as RSUD Brebes. These factors support better financial management, efficiency, and organisational sustainability, while also helping organisations respond more effectively to operational challenges and resource constraints.

Keywords: Management Accounting, Cost Analysis, Decision-Making, Financial Performance

INTRODUCTION

Hospitals are non-profit-oriented institutions; however, in their operations, they are not free from competition, thus requiring a strong organisational structure supported by qualified resources. As one of the non-profit institutions, hospitals often face challenges, where on the one hand they must deal with continuously increasing operational costs due to technological advancements and inflation, and on the other hand they must face the issue of communities that are unable to afford healthcare services.

The urgency of efficient and effective financial management is increasing to ensure the sustainability of hospital operations and the quality of healthcare services. Financial performance is an analysis conducted to determine the extent to which a company has implemented financial management in accordance with established financial regulations properly and correctly (Irham, 2018). Financial performance in non-profit hospitals is not measured solely by profit, but by how effectively and efficiently resources (funds) are utilised to provide high-quality healthcare services to patients.

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Management accounting plays a crucial role in non-profit hospitals by providing detailed cost information, budgeting, and operational data to improve efficiency and optimise financial performance. Management accounting is a field of accounting related to financial reporting for internal users who have significant interest in the accounting system and the information produced, and who are responsible for carrying out organisational activities (Dunia et al., 2019).

Through management accounting, hospitals are able to control operational costs, plan service tariffs, and make strategic decisions to ensure service sustainability without profit orientation. Cost analysis in non-profit hospitals is positively correlated and crucial to the sustainability of their social mission.

Cost accounting measures, analyses, and reports financial and non-financial information related to the acquisition or use of organisational resources (Dewi, 2019). Hospitals are established and operated with the aim of providing healthcare services in the form of treatment, examination, medication, medical or non-medical procedures, and other diagnostic actions required by each patient within the limits of available technology and facilities, all of which incur costs in each unit (Rosyadi et al., 2025).

Cost analysis also affects financial performance by improving operational efficiency and maximising profit. Through cost evaluation, organisations can control expenditures, prevent waste, and serve as a basis for appropriate decision-making in determining competitive tariffs by considering all cost components. Decision-making is the process of solving problems faced by an organisation through selecting one of several possible alternatives (Dumadi et al., 2020). The integration of careful cost analysis and strategic decision-making is essential to achieve optimal financial performance.

Cost analysis helps identify savings, while data-based strategic decision-making ensures optimal resource allocation, which influences financial performance and increases organisational profitability. Careful cost analysis helps management make more appropriate decisions regarding pricing or investment, contributing to financial stability and growth. Therefore, overall, management accounting, cost analysis, and decision-making influence financial performance.

Financial performance in public sector organisations represents the organisation's ability to carry out operational activities for the public interest (Ferry & Ahrens, 2017). In addition, financial performance is important because good financial performance in the public sector enables organisations to provide positive contributions to the broader community (Moullin, 2017).

RSUD Brebes is a type B hospital owned by the Brebes Regency Government, located on Jalan Jenderal Soedirman No. 181, Brebes. This hospital has achieved full accreditation (STARKES 2022) and serves BPJS patients, general patients, and other insurance patients with 24 types of polyclinics and 15 wards. This hospital is a special organisational unit and a public entity that implements the Regional Public Service Agency Financial Management Pattern (PPK-BLUD). Management accounting in RSUD Brebes, as a BLUD, focuses on cost efficiency, financial transparency, and service quality improvement, supported by the Simas Goes system (Generic Open-Source Hospital Management Information System) to manage medical and operational data.

RSUD Brebes is a Regional Public Service Agency (BLUD), therefore financial management must be carried out flexibly to ensure service efficiency, with financial reports audited periodically for transparency. Cost analysis in RSUD Brebes includes budget planning (RAB), determination of service tariffs based on unit cost, and the application of the activity-based costing (ABC) method for inpatient tariffs to determine accurate unit costs.

Table 1: Service Tariffs of RSUD Brebes

Type of Service	Previous Tariff	New Tariff
Outpatient Services		
General Practitioner	30,000	65,000
Dentist	30,000	65,000
Specialist Doctor	50,000	100,000
Dental Specialist	50,000	100,000

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Psychologist	30,000	65,000
Inpatient Services		
VVIP Ward	750,000	900,000
VIP Ward	600,000	600,000
Class I Ward	90,000	175,000
Class II Ward	70,000	125,000
Class III Ward	40,000	75,000
ICU Ward	700,000	900,000
ICCU Ward	700,000	900,000
PICU Ward	700,000	900,000
NICU Ward	700,000	900,000
Emergency Observation Ward	70,000	175,000
Perinatology Ward	300,000	300,000
Intermediate Room	150,000	150,000
HCU Room	500,000	500,000
Isolation Room	90,000	175,000
VIP Delivery Room (Verloskamer)	200,000	350,000
Delivery Room (Verloskamer)	90,000	90,000
Rooming-in Baby Class I		85,000
Rooming-in Baby Class II		65,000
Rooming-in Baby Class III		40,000
Doctor Visit Tariffs		
General Practitioner	30,000	65,000
Dentist	30,000	65,000
Specialist	50,000	100,000
Dental Specialist	50,000	100,000
Psychologist	50,000	65,000

Source: RSUD Brebes, 2025

RSUD Brebes, as a Type B hospital, focuses its cost planning on service efficiency, operational effectiveness, and compliance with regional government tariff regulations (Perbup). Financial management focuses on balancing public service and budget efficiency, with a commitment to providing healthcare services that are high-quality, safe, and affordable. Financial performance data of RSUD Brebes are available periodically through annual reports, including Notes to Financial Statements (CALK) and Cash Flow Statements that cover budget realisation. These documents can be accessed through the RSUD Brebes PPID for transparency purposes, covering previous years such as 2021–2024, which show financial position and operational transactions.

A positive organizational culture at RSUD Brebes would likely emphasize efficiency, transparency, and a commitment to service quality, aligning with its BLUD status. Effective leadership is critical in driving the implementation of management accounting practices and ensuring financial sustainability while balancing public service goals. The existing Simas Goes system indicates a foundational level of technology adoption aimed at managing medical and operational data, which is key for accurate cost analysis and decision-making.

Based on the explanation above, as a Regional Public Service Agency (BLUD), RSUD Brebes must be financially independent. Management accounting provides appropriate information in cost analysis and decision-making regarding the unit cost of medical services so that tariffs become more rational, efficient, and affordable. This is very important for efficiency and improving financial performance to ensure that no losses occur. This research is crucial to ensure that revenue and expenditure management is well-directed; therefore, the researcher is interested in conducting a study in the form of a thesis entitled “The Effect of the Implementation of Management Accounting, Cost Analysis, and Decision-Making on the Financial Performance of RSUD Brebes.”

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LITERATURE REVIEW

Contingency Theory

Contingency theory is a management theory or model derived from organisational theory regarding leadership effectiveness (Fiedler, 1964). Contingency theory was initially introduced by Lawrence and Lorsch (1967) and later used by Katz and Rosenzweig (1973), stating that there is no single best way to achieve alignment between organisational and environmental factors in order to obtain optimal organisational performance. This theory is one of the earliest and most well-known approaches to explain variations in organisational structure. Contingency theory, also known as behavioural theory, explains the relationship between organisational structure and situational factors, where organisational effectiveness results from this relationship.

This theory is increasingly accepted because it contradicts traditional management theory, which assumes that there is only one best way to perform tasks (Csaszar & Ostler, 2020). Based on the contingency perspective, performance or success depends on the context in which an organisation operates, and no single strategy fits all situations. Therefore, the best approach depends on various relevant environmental and internal factors. Financial performance reflects the financial condition of an institution within a certain period, including the collection and distribution of funds. RSUD, as a public sector organisation, focuses on accountability and efficiency.

Contingency theory has been widely applied in various disciplines, including information systems and information technology management literature. Initially, it was used to study system design and implementation, and later applied to examine the influence of environmental and other variables on performance alignment. RSUD operates in a complex environment (regulations, public demands, and competition). This theory indicates that RSUD financial performance is not only driven by internal efficiency but also by management's ability to adapt to specific situations. Management accounting systems are not universal; their effectiveness depends on environmental factors. This is highly relevant to the dynamic context of public hospitals (RSUD). These theories explain how the use of management accounting information, supported by appropriate data analysis, enables RSUD management to make strategic decisions that improve financial performance.

Financial Performance

Financial performance is an evaluation conducted to measure the extent to which an organisation has implemented financial management properly and correctly (Hutabarat, 2021). The indicators of financial performance in this study refer to Fahmi (2017), including:

a. reviewing financial report data,
b. performing calculations on financial report data,
c. comparing the results obtained,
d. interpreting various problems, and
e. providing solutions to those problems (Fahmi, 2017).

Management Accounting

According to Charles (in Feriyana, 2020), management accounting is an activity related to identifying, evaluating, measuring, compiling, explaining, and communicating information that supports managers in achieving organisational goals (Feriyana, 2020). The Institute of Management Accountants (IMA), as cited in Faisal and Astuti (2022), provides guidelines related to ethical standards and conflict resolution. Ethical standards for management accountants are explained in four criteria:

a. competence,
b. confidentiality,
c. integrity, and
d. objectivity (Faisal & Astuti, 2022).

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Cost Analysis

Hospital cost analysis is an activity of calculating hospital costs for various types of services offered, both in total and per unit per patient, by calculating all costs across all units or cost centres and distributing them to production units, which are then charged to patients (Hani, 2019). In principle, hospital cost analysis involves calculating costs incurred over one year in each functional unit within the hospital, including investment costs, operational costs, and maintenance costs. The steps of hospital cost analysis according to Hani (2019) include:

a. identifying cost centres,
b. collecting cost data, and
c. allocating costs (cost distribution) (Hani, 2019).

Decision-Making

Decision-making is the process of selecting the best alternative from several options systematically to be implemented as a solution to a problem (Pasolong, 2023). The indicators of decision-making according to Suparta and Sintaasih (2017) are as follows:

a. goal setting,
b. problem identification,
c. development of alternative solutions,
d. selection and evaluation of alternatives,
e. implementation of decisions, and
f. evaluation and control, including corrective actions (Suparta & Sintaasih, 2017).

METHODS

This research was conducted at RSUD Brebes, a Type B hospital owned by the Brebes Regency Government, from January 2025 to March 2025. The subjects of this study were employees of RSUD Brebes, while the objects of the study were the variables examined, including management accounting, cost analysis, decision-making, and financial performance.

This study employed a quantitative research method, with a population of 511 employees of RSUD Brebes. The sample was determined using the Slovin formula with a 10% margin of error, resulting in a sample of 84 respondents. To enhance the generalizability of the findings, future studies are encouraged to adopt probability sampling methods, such as simple random sampling or stratified random sampling, which would ensure a more representative selection from the employee population. Data collection was carried out using questionnaires, with instrument testing conducted through validity and reliability tests. Data analysis was performed using multiple linear regression analysis with the assistance of SPSS software, including classical assumption tests, hypothesis testing (t-test and F-test), and coefficient of determination analysis.

RESULTS AND DISCUSSION

Validity and Reliability Test

The research data were obtained from questionnaires related to the research variables, namely management accounting, cost analysis, decision-making, and financial performance. Before further analysis, the data were first tested for validity and reliability. For the purpose of the validity test in this study, 84 data samples were used with a significance level of 0.05, resulting in an r-table value of 0.212.

Table 2: Validity Test Results

Item	Indeks (X_1)	Indeks (X_2)	Indeks (X_3)	Indeks (Y)
Item 1	.797**	.844**	.714**	.756**
Item 2	.759**	.728**	.596**	.682**
Item 3	.657**	.823**	.721**	.720**

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Item 4	.795**		.650**	.609**
Item 5			.539**	.609**
Item 6			.627**	
** Correlation is significant at the 0.01 level (2-tailed).				
* Correlation is significant at the 0.05 level (2-tailed).				

Source: SPSS data processing results (2026)

The research data were obtained from responses to the research instrument, which consisted of 4 questions on management accounting, 3 questions on cost analysis, 6 questions on decision-making, and 5 questions on financial performance. Based on the SPSS output of the validity test analysis above, it can be seen that the data from all questionnaire items across the four variables have validity index values or r-count values greater than r-table (0.212). Therefore, all questionnaire items for variables X_1, X_2, X_3, and Y are valid, and the resulting data are also valid.

Furthermore, the reliability test in this study used Cronbach's Alpha, where the coefficient value is greater than 0.60 (or 0.70 according to several sources).

Table 3: Reliability Test Results

Variable	Cronbach's Alpa	N of Item	Remark
X_1	.745	4	Reliable
X_2	.718	3	Reliable
X_3	.711	6	Reliable
Y	.703	3	Reliable

Source: SPSS data processing results (2026)

Based on the SPSS output above, it can be seen that the Cronbach's Alpha values are 0.745 for variable X_1, 0.718 for variable X_2, 0.711 for variable X_3, and 0.703 for variable Y. All four variables have Cronbach's Alpha values ≥ 0.70. Therefore, the data obtained from the questionnaires on management accounting, cost analysis, decision-making, and financial performance are considered reliable. This means that the data generated from the four instrument variables X_1, X_2, X_3, and Y can be trusted or are reliable.

Descriptive Statistics

Descriptive statistics in this study provide an overview of the data presented through frequency, percentage, valid percentage, and cumulative percentage. The descriptive statistics in this research only present the data and describe the characteristics of the respondents as well as an overview of the variables examined.

Table 4: Respondents' Gender

		F	%	Valid Percent	Cumulative Percent
Valid	L	65	77.4	77.4	77.4
	P	19	22.6	22.6	100.0
	Total	84	100.0	100.0	

Source: SPSS data processing results (2026)

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Based on the data in the table above, the total number of data used is 84. The characteristics of respondents based on gender, according to the descriptive analysis, show that 77.4% of respondents are male (65 individuals), while the remaining 22.6% are female (19 individuals). Therefore, the majority of respondents in this study are male, accounting for 77.4%.

Table 5: Respondents' Age

		F	%	Valid Percent	Cumulative Percent
Valid	21-30	46	54.8	54.8	54.8
	31-40	36	42.9	42.9	97.6
	>40	2	2.4	2.4	100.0
	Total	84	100.0	100.0	

Source: SPSS data processing results (2026)

Based on the data in Table 5 above, the total number of data used is 84. The characteristics of respondents based on age, according to the descriptive statistical analysis, show that 54.8% or 46 respondents are aged between 21–30 years, 42.9% or 36 respondents are aged between 31–40 years, and 2.4% or 2 respondents are over 40 years old. Therefore, it can be concluded that the majority of respondents in this study are aged between 21–30 years, accounting for 54.8% or 46 individuals.

This study consists of four research variables, namely management accounting, cost analysis, decision-making, and financial performance. Based on the sampling technique applied in this study, there are 84 samples. The descriptive statistical analysis was obtained through SPSS calculations and can be explained in detail as follows:

Table 6: Description of Research Variables

	N	Min	Max	Mean	Std. Dev.
X_1	84	12	19	14.79	1.976
X_2	84	9	15	11.37	1.685
X_3	84	17	29	21.85	2.783
Y	84	15	24	18.77	2.366
Valid N (listwise)	84				

Source: SPSS data processing results (2026)

Based on the SPSS output in Table 6 above, the description of the research variables can be explained as follows:

a. **Management Accounting Implementation (X_1)** has a minimum value of 12 and a maximum value of 19, with a mean value of 14.79 and a standard deviation of 1.976.
b. **Cost Analysis (X_2)** has a minimum value of 9 and a maximum value of 15, with a mean value of 11.37 and a standard deviation of 1.685.
c. **Decision-Making (X_3)** has a minimum value of 17 and a maximum value of 29, with a mean value of 21.85 and a standard deviation of 2.783.
d. **Financial Performance (Y)** has a minimum value of 15 and a maximum value of 24, with a mean value of 18.77 and a standard deviation of 2.366.

Classical Assumption Test

The classical assumption test in this study aims to ensure that the data meet the assumptions of normality, heteroscedasticity, multicollinearity, and autocorrelation. The normality test in this study uses graphical methods (P-P plot or histogram) and an analytical method, namely the Kolmogorov-Smirnov test.

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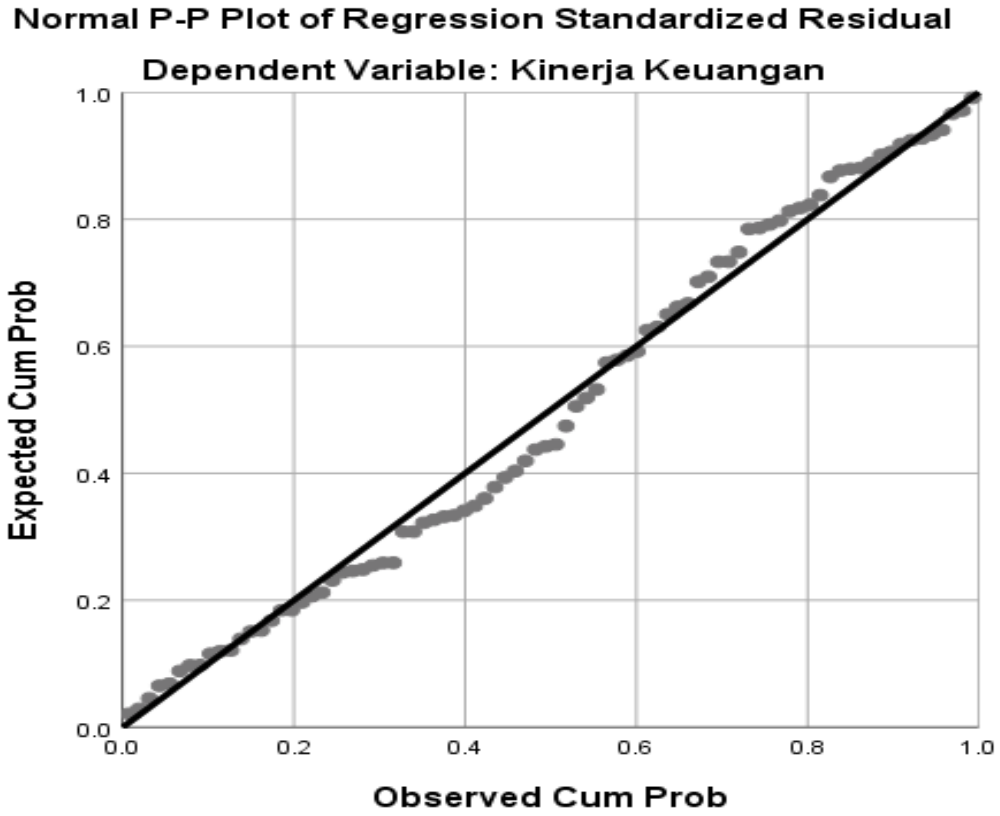

Figure 1: Histogram Graph and P-P Plot Distribution Curve

From Figure 1 above, the P-P Plot graph shows that the points are distributed around the diagonal line and follow its pattern. Therefore, it can be concluded that the distribution pattern is normal. The graph indicates that the regression model used in this study has met the normality assumption. These results are further supported by the Kolmogorov-Smirnov normality test.

Table 7: Kolmogorov-Smirnov Normality Test

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		84
Normal Parameters[a,b]	Mean	,0000000
	Std. Deviation	1,78855719
Most Extreme Differences	Absolute	,071
	Positive	,071
	Negative	-,063
Test Statistic		,071
Asymp. Sig. (2-tailed)		,200[c.d]
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		
d. This is a lower bound of the true significance.		

Source: SPSS data processing results (2026)

The results of the normality test using Kolmogorov-Smirnov show that the probability value Sig. (2-tailed) with Asymp. Sig. is 0.200. This value is greater than 0.05, indicating that the data are normally distributed.

The multicollinearity test is conducted to ensure that the regression model can be interpreted correctly, that the coefficients are stable, and to avoid potential issues.

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Table 8: Multicollinearity Test

Coefficients[a]			
Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	X1	.829	1.206
	X2	.684	1.461
	X3	.675	1.482
a. Dependent Variable: Y			

Source: SPSS data processing results (2026)

The multicollinearity test is performed by examining the VIF (Variance Inflation Factor) and Tolerance values, where a model is considered good if the VIF value is less than 10 or the Tolerance value is greater than 0.1. Based on the data in Table 8, the results show that the three independent variables have Tolerance values of $X_1 = 0.829$, $X_2 = 0.684$, and $X_3 = 0.675$, all of which are greater than 0.1. Meanwhile, the VIF values are $X_1 = 1.206$, $X_2 = 1.461$, and $X_3 = 1.482$, all of which are less than 10. Therefore, these results do not exceed the acceptable limits of Tolerance and VIF, and it can be concluded that the regression model does not have multicollinearity problems.

The method used to identify the presence of heteroscedasticity in the multiple linear regression model in this study is by analysing a scatterplot graph that shows the relationship between the predicted values of the dependent variable (ZPRED) and the residual errors (SRESID). If there is no specific pattern and the points are spread both above and below zero on the Y-axis, then heteroscedasticity does not occur.

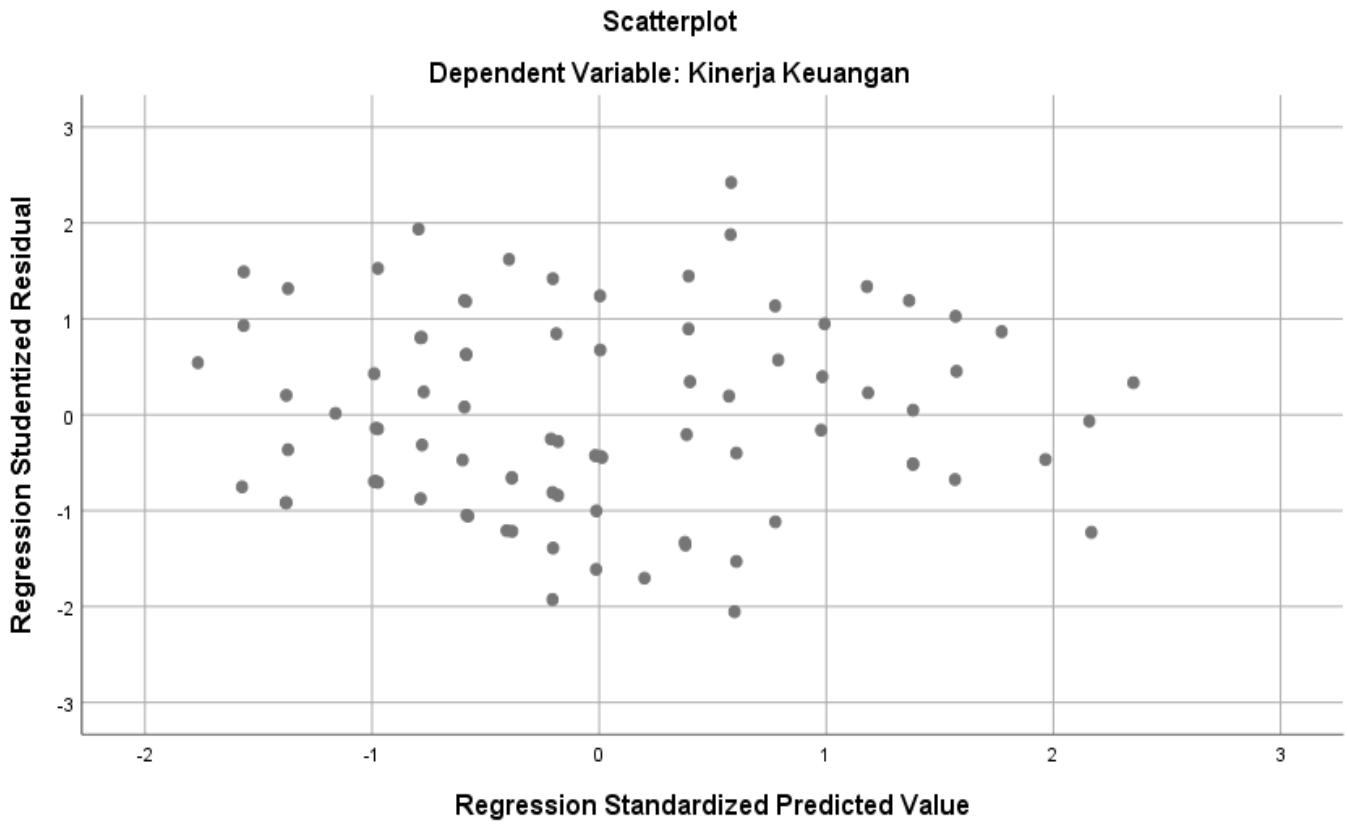

Figure 2: Heteroscedasticity Test Scatterplot

From the scatterplot graph shown above, the results indicate that the points are randomly distributed and spread both above and below zero on the Y-axis. Therefore, it can be concluded that the regression model in this study does not exhibit heteroscedasticity.

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Furthermore, to detect the presence or absence of autocorrelation, the Durbin-Watson (DW) test is used. The results of the SPSS data processing for the autocorrelation test are as follows:

Table 9: Autocorrelation Test

Model Summary[b]					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,655[a]	,429	,407	1,822	1,923
a. Predictors: (Constant), X3, X1, X2					
b. Dependent Variable: Y					

Source: SPSS data processing results (2026)

Based on the data in Table 9, the Durbin-Watson value is 1.923. The du value for k (independent variables = 3 and n = 84) is 1.7199, so 4 - du = 2.2801. The criterion for no autocorrelation problem is when du < d < 4 - du. Since 1.7199 < 1.923 < 2.2801, it can be concluded that the regression equation does not exhibit autocorrelation or is free from autocorrelation problems.

Multiple Linear Regression Analysis

The data analysis in this study uses multiple linear regression.

Table 10: Multiple Linear Regression

Coefficients[a]					
Model		Unstandardized Coefficients		t	Sig.
		B	Std. Error		
1	(Constant)	4.188	1.909	2.194	.031
	X_1	.300	.111	2.702	.008
	X_2	.313	.143	2.182	.032
	X_3	.302	.087	2.448	.001
a. Dependent Variable: Y					

Source: SPSS data processing results (2026)

Based on the data in Table 10, the constant value is 4.188, with coefficients of $X_1 = 0.300$, $X_2 = 0.313$, and $X_3 = 0.302$. Therefore, the multiple linear regression equation in this study is:

$$\mathbf{Y = 4.188 + 0.300X_1 + 0.313X_2 + 0.302X_3}$$

From the multiple linear regression model equation, it can be explained as follows:

a. The constant value = 4.188. This value indicates a positive number, meaning that if Management Accounting Implementation (X_1), Cost Analysis (X_2), and Decision-Making (X_3) are equal to 0 or absent, then the Financial Performance (Y) of RSUD Brebes is 4.188.
b. Variable X_1 has a regression coefficient value of 0.300. This coefficient indicates a positive relationship between Management Accounting Implementation and Financial Performance. This means that if there is a 1% increase in Management Accounting Implementation, the Financial Performance of RSUD Brebes will also increase by 0.300, assuming other independent variables remain constant.
c. Variable X_2 has a regression coefficient value of 0.313. This coefficient indicates a positive relationship between Cost Analysis and Financial Performance. This means that if there is a 1% increase in Cost Analysis, the Financial Performance of RSUD Brebes will also increase by 0.313, assuming other independent variables remain constant.
d. Variable X_3 has a regression coefficient value of 0.302. This coefficient indicates a positive relationship between Decision-Making and Financial Performance. This means that if there is a 1% increase in Decision-Making, the Financial Performance of RSUD Brebes will also increase by 0.302, assuming other independent variables remain constant.

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Hypothesis Testing

The results of the F-test statistical analysis conducted using SPSS are as follows:

Table 11: Simultaneous Test Results

ANOVA[a]					
Model		df	Mean Square	F	Sig.
1	Regression	3	66.397	20.006	,000[b]
	Residual	80	3.319		
	Total	83			
a. Dependent Variable: Y					
b. Predictors: (Constant), X_3, X_1, X_2					

Source: SPSS data processing results (2026)

Based on the data in Table 11, the significance value of F is 0.000. The testing criteria state that if the probability value (Sig) < 0.05, the hypothesis is accepted. Since 0.000 < 0.05, it means that the independent variables X_1, X_2, and X_3 simultaneously have a significant effect on the dependent variable Y.

Thus, it can be concluded that the fourth hypothesis is accepted, meaning that management accounting implementation, cost analysis, and decision-making simultaneously have a significant effect on the financial performance of RSUD Brebes.

Furthermore, the t-test is conducted to identify partially whether management accounting implementation, cost analysis, and decision-making significantly affect the financial performance of RSUD Brebes. Based on the SPSS output in Table 10 above, the t-test results are as follows:

a. The significance value of t for X_1 (Management Accounting Implementation) = 0.008, which is less than 0.05 (0.008 < 0.05). This means that Management Accounting Implementation partially has a significant effect on the Financial Performance of RSUD Brebes.
b. The significance value of t for X_2 (Cost Analysis) = 0.032, which is less than 0.05 (0.032 < 0.05). This means that Cost Analysis partially has a significant effect on the Financial Performance of RSUD Brebes.
c. The significance value of t for X_3 (Decision-Making) = 0.001, which is less than 0.05 (0.001 < 0.05). This means that Decision-Making partially has a significant effect on the Financial Performance of RSUD Brebes.

To assess how well the regression model explains the variation in the dependent variable, the coefficient of determination is used. The R^2 value indicates how well the regression model explains the variation in the dependent variable.

Table 12: Coefficient of Determination

Model Summary[b]				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,655[a]	,429	,407	1,822
a. Predictors: (Constant), X_3, X_1, X_2				
b. Dependent Variable: Y				

Source: SPSS data processing results (2026)

Based on the data in Table 12, the coefficient of determination shows that the R Square value is 0.429 or 42.9%. This indicates that 42.9% of the total variation in the Financial Performance variable of RSUD Brebes is explained by the variables of Management Accounting Implementation, Cost Analysis, and Decision-Making. The remaining 57.1% is influenced by other factors not examined in this study, such as capital, capital structure, company size, asset turnover, and other variables.

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DISCUSSION

The Effect of Management Accounting Implementation on the Financial Performance of RSUD Brebes

Management accounting is a field of accounting related to financial reporting for internal users, who have significant interests in accounting systems and the information generated, and who are responsible for carrying out organisational activities (Feriyana, 2020). Management accounting plays a crucial role in non-profit hospitals by providing detailed cost information, budgeting data, and operational insights to improve efficiency and optimise financial performance.

Based on the research results, the regression coefficient value for X_1 is 0.300. This coefficient indicates a positive relationship between the implementation of management accounting and financial performance. This means that if there is a 1% increase in the implementation of management accounting, the financial performance of RSUD Brebes will also increase by 0.300, assuming other independent variables remain constant. The t-test result for X_1 shows a significance value of $0.008 < 0.05$; therefore, the first hypothesis (H_1) is accepted. This means that the implementation of management accounting partially or individually has a significant effect on the financial performance of RSUD Brebes.

The results of this study are consistent with research by Jong et al. (2025), which states that management accounting has a significant role in the evaluation process and continuous improvement of a company's financial performance. Similarly, Wibowo et al. (2024) state that the implementation of management accounting plays a significant role in achieving financial performance. The information generated from management accounting helps management make more accurate decisions and supports improvements in organisational performance. Thus, the implementation of management accounting has a positive and significant effect on financial performance through the provision of accurate information for strategic decision-making, cost control, operational efficiency, and risk management.

The implementation of management accounting at RSUD Brebes plays a crucial role in improving financial performance through the provision of accurate information for planning, cost control, and strategic decision-making. This system helps integrate financial and non-financial data, optimise operational efficiency, and support performance evaluation based on effectiveness and budget efficiency. The main roles of management accounting at RSUD Brebes include cost and operational efficiency, strategic decision-making, budget planning and control, and performance evaluation. Therefore, management accounting functions as an operational management tool that ensures the sustainability and financial health of the hospital.

This finding strongly supports contingency theory, emphasizing that the optimal design and use of management accounting systems are context-dependent, particularly in dynamic public hospital settings. Objective financial performance indicators such as operating margin, patient revenue per bed, and average length of stay could further validate the impact of management accounting on RSUD Brebes's operational and financial health.The Effect of Cost Analysis on the Financial Performance of RSUD Brebes

Cost analysis is a method used to understand, evaluate, and control all costs incurred within an organisation. This process includes the identification, measurement, analysis, and interpretation of cost data to support better decision-making (Hani, 2019). Hospital cost analysis is an activity of calculating hospital costs for various types of services offered, both in total and per unit per patient, by calculating all costs across all units or cost centres and distributing them to production units, which are then charged to patients (Hani, 2019). Proper cost analysis helps determine accurate service tariffs, prevents undercosting or overcosting, and optimises resources for long-term financial sustainability.

Based on the research results, the regression coefficient value for X_2 is 0.313. This coefficient indicates a positive relationship between cost analysis and financial performance. This means that if there is a 1% increase in cost analysis, the financial performance of RSUD Brebes will also increase by 0.313, assuming other independent variables remain constant. The t-test result for X_2 shows a significance value of $0.032 < 0.05$; therefore, the second hypothesis (H_2) is accepted. This means that cost analysis partially or individually has a significant effect on the financial performance of RSUD Brebes.

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Hospitals are established and operated with the objective of providing healthcare services in the form of treatment, examinations, medication, medical and non-medical procedures, and other diagnostic actions required by patients within the limits of available technology and facilities, all of which involve costs in each unit (Hutabarat, 2021). Cost analysis enables RSUD Brebes to reduce expenditures, indicating a high level of economic efficiency. It also assists management in controlling and evaluating budget utilisation, focusing on internal efficiency.

RSUD Brebes is able to achieve efficiency and economic performance by controlling budget realisation to remain below expenditure targets, as reflected in financial statements, balance sheets, and operational performance. The Notes to Financial Statements of RSUD Brebes present detailed analyses used to compare financial performance achievements, which heavily depend on the effectiveness of cost analysis. Cost analysis has a positive effect on the financial performance of RSUD Brebes, particularly in realising the concept of value for money. The implementation of the value for money concept helps improve the quality of financial reports, including the Operational Report and Balance Sheet, supported by accurate cost data.

The Effect of Decision-Making on the Financial Performance of RSUD Brebes

Decision-making is an action taken to solve problems faced within an organisation by selecting one of several possible alternatives (Pasolong, 2023). A decision represents the final stage of a thinking process regarding a problem as an answer to a question, aimed at resolving the issue by determining and choosing among available alternatives (Suparta & Sintaasih, 2017). Effective, structured, and data-driven financial decision-making (such as accurate financial reports) has a positive and significant effect on improving hospital financial performance.

Based on the research results, the regression coefficient value for X_3 is 0.302. This coefficient indicates a positive relationship between decision-making and financial performance. This means that if there is a 1% increase in decision-making, the financial performance of RSUD Brebes will also increase by 0.302, assuming other independent variables remain constant. The t-test result for X_3 shows a significance value of $0.001 < 0.05$; therefore, the third hypothesis (H_3) is accepted. This means that decision-making partially or individually has a significant effect on the financial performance of RSUD Brebes.

The results of this study are consistent with Sutrisno (2017), who states that factors influencing financial performance include investment decisions, financing decisions, and dividend decisions. Thus, decision-making affects financial performance. This study also supports research by Alawiah et al. (2024), which states that decision-making has a positive and significant effect on managerial performance at Bank BNI Makassar, Mattoanging Branch.

The Notes to Financial Statements of RSUD Brebes are used as a narrative basis to evaluate performance, identify constraints, and plan future financial policies. Appropriate financial decision-making will improve efficiency and achieve budget targets. Strategic decision-making at RSUD Brebes, particularly those based on financial statement analysis (budget realisation, balance sheet, and operational reports), is crucial for improving financial performance. The proper use of financial data enables management to plan operational policies effectively, which ultimately affects efficiency and the achievement of financial targets at RSUD Brebes.

This aligns with theories of cost management, where precise cost analysis is fundamental for identifying inefficiencies and optimizing resource allocation within healthcare service delivery. Objective indicators such as cost per patient day, cost per procedure, and departmental budget variance analysis would provide concrete metrics to demonstrate the positive influence of cost analysis on RSUD Brebes's financial sustainability.

The Effect of Management Accounting Implementation, Cost Analysis, and Decision-Making on the Financial Performance of RSUD Brebes

Financial performance is an evaluation conducted to measure the extent to which an organisation has properly implemented financial management rules (Hutabarat, 2021). RSUD operates in a complex environment (regulations, public demands, and competition). Contingency theory suggests that the financial performance of RSUD is not only driven by internal efficiency but also by management's ability to adapt to specific situations. Management accounting systems are not universal; their effectiveness depends on environmental factors such as

uncertainty, technology, and organisational size. This is highly relevant to the dynamic context of public hospitals (RSUD). These theories explain how the use of management accounting information, supported by appropriate data analysis, enables RSUD management to make strategic decisions that improve financial performance.

The research results show that the F significance value is 0.000. The testing criteria state that if the probability value (Sig) < 0.05, the hypothesis is accepted. Since Sig. F = 0.000 < 0.05, the fourth hypothesis is accepted, meaning that the independent variables X_1, X_2, and X_3 simultaneously have a significant effect on the dependent variable Y. Therefore, it can be concluded that the implementation of management accounting, cost analysis, and decision-making simultaneously have a significant effect on the financial performance of RSUD Brebes.

The coefficient of determination shows that the R Square value is 0.429 or 42.9%. This indicates that 42.9% of the total variation in the financial performance of RSUD Brebes is explained by the variables of management accounting implementation, cost analysis, and decision-making. The remaining 57.1% is influenced by other factors not examined in this study, such as capital, capital structure, company size, asset turnover, and other variables.

RSUD Brebes is currently focused on service development as a Type B hospital, continuously striving to improve efficiency and service quality. There has been a significant increase in managed revenue each year. The financial independence ratio of RSUD Brebes was recorded to have increased in 2020, although it remains in the semi-instructive category. The implementation of management accounting, cost analysis, and decision-making simultaneously has a positive effect on the financial performance of RSUD Brebes. Management accounting provides data for control, while cost analysis supports operational efficiency and business forecasting, ultimately improving profitability, financial accountability, and the quality of strategic decision-making within the hospital.

This outcome resonates with theories of rational decision-making, underscoring how data-driven choices, supported by accurate financial information, are pivotal for improving organizational outcomes, as also suggested by Alawiah et al. (2024). Objective financial performance indicators such as budget variance, return on investment for capital expenditures, and liquidity ratios can serve as concrete measures to evaluate the effectiveness of decision-making at RSUD Brebes.

CONCLUSION

Based on the results of the research and discussion conducted, the conclusions are as follows:

a. The implementation of management accounting partially has a significant effect on the financial performance of RSUD Brebes. It functions as an operational management tool that ensures the sustainability and financial health of the hospital.
b. Cost analysis partially has a significant effect on the financial performance of RSUD Brebes. It positively influences financial performance, particularly in realising the concept of value for money and improving the quality of financial reports.
c. Decision-making partially has a significant effect on the financial performance of RSUD Brebes. Strategic decision-making, especially those based on financial statement analysis, is crucial for improving financial performance.
d. The implementation of management accounting, cost analysis, and decision-making simultaneously has a significant effect on the financial performance of RSUD Brebes. Management accounting provides data for control, while cost analysis supports operational efficiency and business forecasting, ultimately improving the quality of strategic decision-making, profitability, and financial accountability of the hospital.

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