

## ABSTRAK

### PENGARUH LIKUIDITAS, TINGKAT UTANG, DAN EFISIENSI MODAL KERJATERHADAP KEMAMPUAN OPERASIONAL BLUD PUSKESMAS KOTA PALEMBANG

Sheren Azzahra Danendra, 2024

E-mail :

---

Tujuan penelitian ini untuk mengetahui pengaruh likuiditas, tingkat utang, dan efisiensi modal kerja terhadap kemampuan operasional pada BLUD Puskesmas Kota Palembang. Jenis penelitian ini adalah kuantitatif. Populasi penelitian berjumlah 42 Puskesmas di BLUD Puskesmas Pemerintah Kota Palembang dengan teknik *purposive sampling*. Waktu penelitian dilaksanakan bulan Maret 2024 sampai dengan bulan Juli 2024. Data sekunder dikumpulkan melalui laporan keuangan yaitu nerca dan laporan realisasi anggaran diperoleh 7 data laporan keuangan dari 42 puskesmas yang bisa diolah menggunakan analisis regresi linear berganda dengan bantuan program spss. Hasil ini menunjukkan bahwa likuiditas, tingkat utang, dan efisiensi modal kerja terhadap kemampuan operasional pada BLUD Puskesmas Kota Palembang

**Kata Kunci:** likuiditas, tingkat utang, efisiensi modal kerja, kemampuan operasional

## ***ABSTRACT***

### **THE INFLUENCE OF LIQUIDITY, DEBT LEVELS, AND WORKING CAPITAL EFFICIENCY ON THE OPERATIONAL CAPABILITY OF THE PALEMBANG CITY PUBLIC HEALTH CENTER**

**Sheren Azzahra, 2024**

**E-mail :**

---

The aim of this research is to determine the effect of liquidity, debt levels and working capital efficiency on operational capabilities at the Palembang City Community Health Center BLUD. This type of research is quantitative. The research population was 42 Community Health Centers in the Palembang City Government Community Health Center BLUD using a purposive sampling technique. The research was carried out from March 2024 to July 2024. Secondary data was collected through financial reports, namely balance sheets and budget realization reports. 7 financial report data were obtained from 42 community health centers that were available. processed using multiple linear regression analysis with the SPSS program. These results indicate that liquidity, debt levels, and working capital efficiency have an impact on operational capabilities at the Palembang City Community Health Center

***Keywords:*** *liquidity, debt level, working capital efficiency, operational capability*