

ABSTRACT

This research was conducted to analyze differences in financial performance Dr. Hasan Sadikin hospital 3 years before and 2 years after their health BPJS program period 2011-2015 using financial ratios. Ratios used in this research such as, the Ratio of Liquidity, Solvability Ratio, Activity Ratio, and Profitability Ratio.

The method used is descriptive method of comparative. The data used were obtained from the Financial Statements of the Dr. Hasan Sadikin hospital. Further sampling technique used in this research is nonprobability sampling. Data analysis was performed using paired sample t-test with significance level of 5%.

The results showed that there are some ratios hospital after their health BPJS program has increased and decreased. The ratio of Liquidity and Activity showed no significant difference before and after the BPJS health program. Only a Solvability ratio showed a significant increase, which means reducing the use of hospital use of debt to finance its assets, while the Profitability Ratios showed significant decreases illustrating that the hospital's ability to generate profits is not profitable.

Keywords: *BPJS, Financial Performance, Paired T Test*