

SEGMENTATION REPORT USING ACTIVITY APPROACH

(A Case Study of Hidayatullah Islamic Hospital)

A THESIS

**Presented as Partial Fulfillment of the Requirements
to Obtain the Bachelor Degree in Accounting Department**



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2005**

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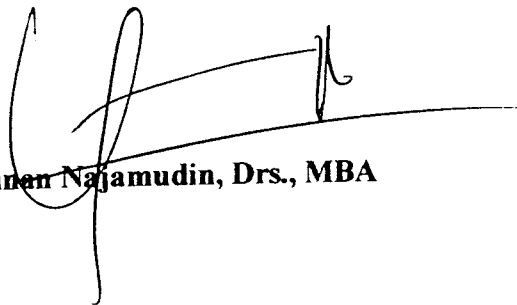
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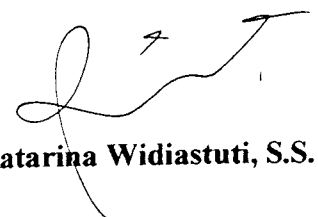
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ABSTRACT

Nasution, Adryan R. (2005). **Segmentation Report Using Activity Approach (A Case study of Hidayatullah Islamic Hospital)**. Yogyakarta: Accounting Department. International Program. Faculty of Economics. Islamic University of Indonesia.

Significant development has happened to grow very fast in every sector today with the result facing companies to face tight competition of one another. Efficiency is something obligatory and must be done by every company as a service or manufacture company managing financial problem in order to survive on the competitive environment. Because of that, company's managements need accurate and precise information as a tool in considering profitability.

This research was performed on Hidayatullah Islamic Hospital, a mid-size hospital in Yogyakarta. The purpose of the research is to see how to determine segmentation cost report by using Activity Based Costing system, a modern method and one sub-disciplines on Cost Accounting.

Based on the data analysis conducted, this research can give cost information more accurately and useful, especially for management of the hospital as a basic consideration in measuring performance of each cost center.

ABSTRAK

Nasution, Adryan R. (2005). **Segmentation Report Using Activity Approach (A Case Study of Hidayatullah Islamic Hospital)**. Yogyakarta: Accounting Department. International Program. Faculty of Economics. Islamic University of Indonesia.

Perkembangan yang signifikan telah terjadi sangat cepat di berbagai sektor dewasa ini, sehingga memacu perusahaan-perusahaan menghadapi persaingan yang semakin ketat dan kompetitif satu dengan lainnya. Efisiensi adalah hal yang mutlak dilakukan oleh setiap perusahaan baik jasa maupun manufaktur dalam mengelola keuangannya agar dapat bertahan di lingkungan yang saling bersaing. Untuk itu pihak manajemen perusahaan membutuhkan informasi biaya yang sangat tepat dan akurat sebagai bahan pertimbangan dalam menentukan keuntungan.

Penelitian ini dilakukan terhadap Rumah Sakit Islam Hidayatullah Yogyakarta, sebuah rumah sakit skala menengah di kota Yogyakarta tentang bagaimana pembagian laporan cost unit dengan menggunakan Activity Based Costing system, suatu metode modern dan salah satu sub-disiplin dari bidang Akuntansi Biaya.

Berdasarkan analisa data yang dilakukan, penelitian ini dapat memberikan informasi biaya yang lebih akurat dan berguna bagi pihak manajemen rumah sakit sebagai dasar pertimbangan dalam mengukur kinerja dari tiap-tiap unit cost.

CHAPTER I

INTRODUCTION

1.1 Study Background

Nowadays, the information technology improvement has brought companies into the globalization era where competition becomes more tight for it makes the market portion become smaller and also decrease companies profit and revenue. The situation has made companies seek new alternatives or new strategies to repair and improve their performance in the market.

In order to be able to survive on the international competition, company's management strived to be able to choose and to establish the right strategies. There are three conditions products or services must possess in order to compete internationally; a product must be flexibility, high quality and cost effective (Mulyadi 1993).

Flexibility is one of the market demand for companies to make product or services in order to provide the customer's need that always change (Mulyadi 1993). Customers usually will choose products or services with good quality and this fact will make companies must improve their products and services quality with the same amount of cost, or make the same quality of the products but with less cost. The better quality that the products have means that the products have more ability to fulfill the need of customers and have a competitive price.

The demand for activity-based analysis for service companies and service functions arises from two sources, those are the past 20 years with huge changes in the competitive environment faced by companies in the health care sectors,

transportation, telecommunication, retailing and financial services. Deregulation has spawned new competitors in these sectors and given the companies much greater freedom in setting prices and in determining the mix of products and services offered. This has proved to be mixed blessing. On the one hand, well-managed organizations with good understanding of their markets, customers, and information technologies can become much more profitable in deregulated, more competitive environments. However, organizations that fail to understand the sources of profitability for their products, customers, and markets can fail more quickly and more decisively once the protective umbrella of deregulated prices and restricted entry has been lifted.

Hospitals as a service organization also cannot runaway from these realities, where at the beginning a hospital was a social institution that was only oriented on the societies medical services. But as time passes by, the concept is shifting from the former concept into the social-economic concept. And the increasing amounts of hospitals nowadays bring them to the consequences in entering the competition like regular business.

Hospitals often face classical economic problems, such as the limitation of resources to fulfill any competing demand. Because of that, the hospital management must be managed professionally and properly like regular economic institution. One thing that must be considered in managing hospitals professionally is the right implementation of cost allocation method. Because the un-precise use of cost allocation method will bring bad impact to the institution itself. For instance it can make the incorrect act of determining price and also un-precise to evaluate the employee's performance. Because of that, determining the right cost allocation method is very crucial.

Several years ago, marketing technology, and corporate administrative expenses were less important than manufacturing expenses. It was only natural that cost systems focused heavily on manufacturing expenses, especially since these systems could build on the information generated by the scientific management and industrial engineers who developed product standards for materials, labor, and overhead. In addition, the non-manufacturing expenses could not be charged to inventoried products for financial reporting purposes. Cost accountants, wanting to have only a single system and wanting it to be compatible with financial reporting regulations, therefore ignored the attribution of non-manufacturing expenses to products and customers. Those who did attempt such as attribution found many expenses that appeared common or joint to products and customers, or expenses that seemed mostly fixed in nature and poorly suited for attribution to activities at the product and customer level.

These forces all contributed to measuring the expenses in service organizations such in hospital by functional category (marketing, research and development, corporate overhead) but not attempting to attribute them to the activities that created the demand for these organizational resources. The financial system in these organizations emphasized responsibility accounting. Budgets were established for organizational units, actual incurred expenses were measured for the individual organization units, and departmental managers were held responsible for deviations between actual and budgeted or expenses. The emphasis was on cost and spending control. For services companies, little or no relevant information was produced to determine the cost and profitability of their individual products, product lines or customers.

One of the famous and effective methods to measure cost accurately is known as Activity-Based Costing System (ABC System). Activity-Based Costing focuses on activities rather than product costs that can arise from the use of traditional system based on volume. Instead of the allocation bases now commonly used - direct labor, machine hours, and material dollars – ABC system use bases that traces inputs whose consumption varies directly with the number of items produced and also other bases that trace inputs whose consumption does not vary with quantity (Choooper, Robin and Kaplan, Robert S, 1991: 366).

Previously ABC implementation is commonly applied by manufacturing companies while not a lot of service companies implement this method on their costing system. Hospital as the one of companies that sells services are not quite of this matter, recently more and more service firms have implemented ABC. Based on this idea, the writer conducts a research with the title:

“Segmentation Report Using Activity Approach (A Case Study of Hidayatullah Islamic Hospital)”

1.2. Problem Identification

How to implement the right cost allocation of financial report to Hidayatullah Islamic Hospital.

1.3. Problem Formulation

Based on the background of the study, the problem identification, the problems of this research are formulated as follow:

1. What is the recent method implemented by Hidayatullah Islamic Hospital to set up the report?
2. What are the weaknesses of the system?
3. How do we set up the segment report using Activity Based-Costing Approach?
4. What is the benefit of the report to Hidayatullah Islamic Hospital?

1.4 Problem Limitation

The success of the implementation of a system not be rid of the right staking that can give clear information about cost use and its investigation to a product or services so it can be helpful tool for the management to increase the company or institution's efficiency. As for the limitation, this research was restricted only to the hospital report procedures which are implemented by hospital compared to if the hospital implements the Activity-Based Costing method.

1.5. Research Objectives

To find out whether the report implemented by hospital is appropriate or not according to the report based on Activity-Based Costing method.

1.6. Research Benefits

- This research hopefully can be useful to the hospital as an input about the right cost allocation method until it might become a tool to determine the right report to each hospital customer. Besides, there are other benefits:

1. Helping to make a better decision-making, by using Activity-Based Costing method will help managers to avoid any incorrect decision mistaken.
 2. Improving controlling activities measurement continually to minimize overhead cost and at the end it will increase efficiency.
 3. Correcting employee performance measurement, by using Activity-Based Costing method will produce accurate record of the employee's involvement in every condition and services level.
 4. Improving the hospital's efficiency by omitting non-value added activities.
- To the writer, this research is useful to broaden his knowledge in the management accounting especially the implementation of the right cost allocation method in hospital.
 - As a reference for the same research, and hopefully it will add knowledge to the academics, lecturers, and students.

1.7. Definition of Terms

- Activity-Based Costing method, is a system that first accumulates the cost each activity of an organization and then applies the costs of activities to the products, services or other cost objects using appropriate cost driver (Horngren, Sundem & Stratton, 1996:502)
- A case study is a direct observation process conducted to a company or institution in order to obtain the data needed, and then makes the report of the data finding, analysis and conclusions.

1.8. Research Method

Because this research is done only in one institution with a specific problem, so it is conducted by implementing a case study with descriptive analysis system, which is a system that can be useful to examine an object, condition and consideration carefully.

The data used in this research are:

- Primary data are data that is obtained directly from the institution. Obtaining the data is done by performing a case study directly to the institution.
- Secondary data are data that is obtained by reading the published information, which can help to solve the existing problems faced by the writer.

The collected data along the research time are analyzed and processed by using the knowledge obtaining the study periods.

To collect materials, primary and secondary data, the writer has done:

- Library research
- Field research

Those collected data are analyzed by:

- Quantitative analysis, processing data into numerical form by doing steps as follows:
 - Identify and determine the element and kind of costs.
 - Make measurement of costs that are obtained by the existing system and then compare it with Activity-Based Costing system.
- Make a report about system establishment.

- Analyze the data by making an analysis and interpretation of the collected data then evaluate them to know how far the establishment goal has been reached.

1.9. Technique of Data Analysis

This research used quantitative approach in analyzing the problems in the form of cost determination based on Activity-Based Costing method.

The steps in the research are as follow:

- A. Describing the cost system implemented by the hospital.
- B. Determining the cost by using Activity-Based Costing method.
- C. Finding result of Activity Based Costing implementation.

1.10. Thesis Organization

The main features for thesis organization can be described as follows:

Chapter I: Introduction

The first chapter as the opening chapter contains study background, statement of problem, problem limitation, research objective, research contribution, research method, and thesis organization.

Chapter II: Review of Literature

This chapter consists of literatures taken from books or internet as the basic understanding about Activity Based Costing.

Chapter III: The Company's Profile

The company's profile is about the history and the development of Hidayatullah Islamic Hospital, the history of the institution, vision and

mission, the objective of the institution, services and organization structure.

Chapter IV: Data Analysis

This chapter contains of the analysis implementation of the Activity Based Costing system in segmenting the cost report of the organization based on activities.

Chapter V: Conclusion and Recommendation

This chapter is the last chapter that contains conclusion and recommendation to Hidayatullah Islamic Hospital and other parties.

CHAPTER II

REVIEW OF RELATED LITERATURE

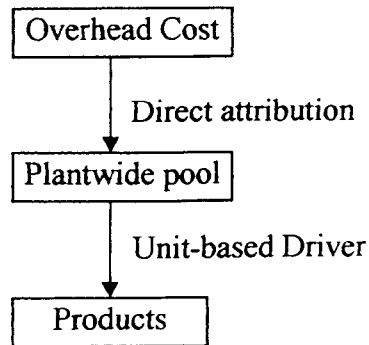
2.1. Theoretical Review

2.1.1. Traditional Costing Method

Traditional product costing assign only manufacturing cost to products. Assigning the cost of direct materials and direct labor to product poses no particular challenge. These costs can be assigned to products using direct attribution or very accurate driver tracing and most traditional cost system are designed to ensure that this attribution or tracing takes place. Overhead costs, on the other hand, pose a different problem. The physically observable input-output relationship that exists between direct labor, direct materials and product is simply not available for overhead. Thus, assignment of overhead must rely on driver tracing (and perhaps allocation).

In a traditional cost system, only *unit-based activity drivers* are used to assign costs to products. *Unit-based activity drivers* are factors that cause changes in costs as the units produced change. The use of only unit-based drivers to assign overhead costs to products assumes that the overhead consumed by products is highly correlated with the number of units produced, measured in terms of such factors as direct labor hours, machine hours or material costs. These unit-based activity drivers assign overhead to product through the use of either plantwide or departmental rates.

Figure 2-1 shows how the traditional method of traditional overhead assignment works.



(Hansen, Don R. & Maryanne. Cost Management: Accounting and Control, p. 294)

Figure 2-1 Traditional Method Cost Flow

2.1.1.1. Weaknesses of Traditional Costing Method

The traditional costing method is the only agreeable on the environment of traditional manufacture and the domestic competition. And traditional costing method brings cost distortion if it is used inside advanced manufacture environment and global level of competition. The advanced manufacture environment is an environment, which is based on sharp competition and usually is globally level, continuous improvement, TQM, total customer satisfaction, and advanced technology. The company that operates on this level has to use the new strategy to improve. Cost accounting method to charge cost must be changed into the right system that compatible to the environment, and the solution is Activity Based Costing method (ABC). If it is not changed, a huge of cost distortion will appear. The distortion is in the form of cost overstated or cost overrun to high volume of products and cost understated or cost under run to low volume of products.

On the other words, the traditional costing method has become worn out, and the worn out costing method creates symptom as follows:

- a. The outcome of bids is difficult to explain
- b. Competitors prices appear unrealistically low

- c. Products that are difficult to produce show high profits
- d. Operational managers want to drop products that appear profitable
- e. Profit margins are difficult to explain
- f. The company has a highly profitable niche all to itself
- g. Customers do not complain about price increases
- h. The accounting department spends a lot of time supplying cost data for special projects
- i. Some departments are using their own accounting system

Products cost change because of changes in financial reporting regulations (Hansen, Don R. & Maryanne: 296).

2.1.2 Concept and Concept Definition

The chosen concepts on this research are cost, cost object, cost driver, activity and Activity Based-Costing (ABC). The explanation about each concept is:

2.1.2.1 Cost

Accounting usually defined cost as a resource sacrificed or forgone to achieve a specific object. For now, consider cost as being measured in the conventional accounting way, as monetary amount (for example, dollar or pesos) that must be paid to acquired goods and services. (Horngren, Foster & Datar: 26).

Cost is the cash or cash equivalent value sacrificed for goods and services that are expected to bring a current or future benefit to the organization. We say *Cash Equivalent* because non-cash assets can be exchanged for the desire goods or services. For example

it may be possible to exchange equipment for material used in production (Hansen, Don R. & Maryanne: 39).

Cost is the achievement price sacrificed in order to get revenue and it will be used as subtracted income (Supriyono: 16)

2.1.2.2 Cost Object

Cost systems are structured to measure and assign costs to entities, called *cost objects*. A *cost object* is any item, such as products, departments, projects, activities and so on, for which costs are measured and assigned (Hansen, Don R. & Maryanne: 39). For example, if we want to determine what it costs to produce a boat, then the cost object is the boat. If we want to determine the cost object is the maintenance department.

Table 2-1 presents an illustration for each of these cost objects. *Cost objects are chosen not for their own sake but to help decision-making* (Horngren, Foster & Datar: 27)

Table 2-1 Example of Cost Objects and its Illustration.

Cost Objects	Illustration
▪ Product	A ten-speed bicycle
▪ Service	Airline flight from Los Angeles to London
▪ Project	Construction of road and rail underwater tunnel from Folkestone, United Kingdom, to Calais, France.
▪ Customer	All products purchased by Safeway (the customer) from General Foods
▪ Brand Category	All soft drinks by a Pepsi-Cola bottling company with "Pepsi" in their name
▪ Activity	A test to determine the quality level of television set
▪ Department	A department within a government environmental agency that studies air emission standards
▪ Program	The athletic program of a university

(Hongren, Foster & Datar : 27)

2.1.2.3 Cost Driver

A *cost driver* is any factor that effects changes in cost. Examples include the number of setups and direct-labor dollars in manufacturing and the number of sales personnel and sales dollar in marketing (Hongren, Foster & Datar: 49). When choosing cost drivers, make sure they are relevant and easy to measure. Relevancy relates to direct or indirect relationship it bears to the cost of doing business and ease of measurement means that one must be able to allocate to each customer the portion attributable to the activities consumed.

Cost driver might include, but not limited to, inside/outside sales, order processing, credit, delivery, telephone expenses, training, application expertise, after-hour service, design time, machining, etc.

Table 2-2 presents examples of cost driver in each of business function of the value chain. Some cost drivers are financial measures found in accounting systems (such as manufacturing labor dollars and sales dollars), while others are non-financial variables (such as the number of parts per products and the number of service calls).

Table 2-2 Business Function and Cost Driver Examples

Business Function	Examples of Cost Drivers
Research and Development	▪ Number of projects
	▪ Personnel hours in a project
	▪ Technical complexity of projects
Design of Products, Services, and Processes	▪ Number of products
	▪ Number of parts per product
	▪ Number of engineering hours
Production	▪ Number of unit produced
	▪ Number of setups
	▪ Number of engineering change orders
	▪ Direct manufacturing costs
Marketing	▪ Number of advertisement run
	▪ Number of sales personnel
	▪ Sales dollars
Distribution	▪ Number of items distributed
	▪ Number of customers
	▪ Weight of items distributed
Customer Service	▪ Number of service calls
	▪ Number of products serviced
	▪ Hours spent servicing products
Strategy and Administration	▪ Number of board of directors members
	▪ Number of new government regulations
	▪ Hours legal work subcontracted

(Hongren, Foster & Datar: 30)

The sum of cost driver needed in an analysis depends on some factors such as:

- Accuracy level that is needed on the product cost calculation. The more the accuracy, the more of cost drivers.
- Product diversity level; the biggest diversity level of the product, the more cost drivers.
- Cost relativity level on different activities; the more significant activities on the proportion of the product cost will need the more of cost drivers.
- Volume diversity; the more the range on batch measurement, the more cost drivers.

While factors that affected the fastidious of a cost driver are as follow:

- Cost that will emerge from the measurement result of a cost driver, the less cost that emerge from the cost driver measurement, the more the opportunity of a cost driver to be chosen.
- Correlation between cost driver and actual consumption of all activities. The more correlation level between cost driver and actual consumption of an activity, the more opportunity of a cost driver to be chosen.
- Behavior that is affected by the use of cost driver; the more influence of cost driver to a needed behavior, the more the opportunity of a cost driver to be chosen.

2.1.2.4. Activity

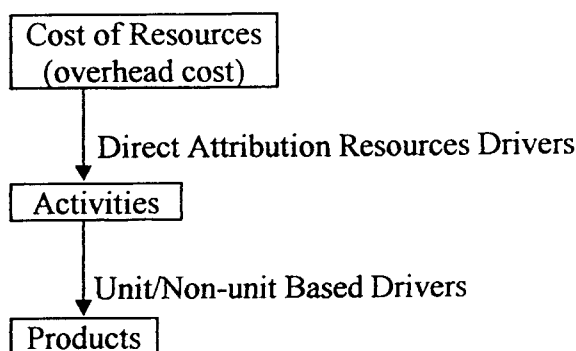
Activity is a basic unit of work performed within an organization. An activity can also be defined as an aggregation of actions within an organization useful to managers for purposes of planning, controlling, and decision-making. In recent years, activities have emerged as important cost objects. Activities have assumed a prominent role in the development of new cost accounting and cost management systems. They also play a key role in assigning costs to other cost objects. Examples of activities include setting up the equipment for production, moving materials and goods, purchasing, billing, maintenance, expediting, engineering design and inspection (Hansen, Don R. & Maryanne: 40).

Activity inside the company can be classified into *Value-added activities* and *Non-value-added activities*. *Value added activity* is a key one in cost management. Value-added activities are those that customers perceive as increasing the utility (usefulness) of the products or services they purchase. While *Non-value-added activities*, all activities that cannot give the increasing of utility (usefulness) of the products or services that purchased by customers (Hansen, Don R. & Maryanne: 473).

2.1.3. Activity Based Costing Method

Activity Based Costing is one that first traces to activities and then to products. It also consists of two-stage process, just like the traditional one, but in the

first stage, it traces overhead cost to activities rather than to an organizational unit such as the traditional costing method.



(Hansen, Don R. & Maryanne. Cost Management: Accounting and Control, p.301)

Figure 2-2 Activity Based Costing Cost Flow

On the second stage both of the systems done the cost traces to products, but the differences between the two systems Activity Based Costing (ABC) uses cost driver more than the traditional one that only use one or two cost driver based on unit. The result, ABC system increases the accuracy of product costing and provides information about cost of each activity that gives opportunities to save costs by: simplify activities, run activities efficiently, omitting the non-value added activities, and so on.

Different from the traditional method, activity based costing method starts from some assumptions. The first assumption is activity will make cost, so the first step must be done on this method is imposed cost to the source of each activity that related to the cost itself. The second assumption, product or customer is the cost driver of the activity. So, the next step has to do on this method is activity costs

imposed to product or customer based on the amount of resources consumed by each product.

On activity based costing method, cost can be traced into four types of cost:

1. Unit Level

Unit level costs are resources sacrificed on activities performed on each individual unit of product or service (Hongren, Foster & Datar: 150).

Unit level activities are those that are performed each time a unit is produced. For example, power and hours are used each time a unit based is produced. Direct materials and direct labor activities are also unit-level activities, even though they are not overhead costs. The costs of unit-level activities vary with the number of unit produced.

2. Batch Level

Batch level activities are those that are performed each time a batch of goods is produced. The cost of batch-level activities vary with the number of batches but are fixed with respect to the number of units in each batch. Setups, inspections (unless each unit is inspected), production scheduling and materials are examples of each batch-level activities.

3. Product Sustaining Level

Product-sustaining level activities are those that are performed as needed to support the various products produced by a company. These activities consume inputs that develop products or allow products to be produced and sold. These activities and their costs tend to increase as the number of

different products increases. Engineering changes and expediting are examples of product level activities.

4. Facility Sustaining Level

Facility-sustaining level activities are those that sustain a factory's general manufacturing processes. These activities benefit the organization at some level but do not provide a benefit for any specific product. Examples include plant management, landscaping, support of community programs, security, property taxes and plant depreciation (Hansen, Don R. & Maryanne: 310).

2.1.4. Logical Reasoning Concept

Cost that happened inside the company will be allocated to cost object by using cost driver which is appropriate with the characteristics of appearance of the costs. The process of sorting the right cost driver can be done by watching closely each activity that appears because of production process or scalding services to consumer. Because of that, determining the right cost that can produce the better level of accuracy is Activity Based Costing.

Determining cost based on activity has significant benefits of cost object, product or customer are diversified. Hospital patients are cost object that have high diversification, because the need of cure clinical services to each of the patient is different. Because of that, the best determination cost to be implemented by hospital is Activity Based Costing.

To illustrate the potential of activity based costing, it will focus on the segmentation financial report of all units.

A segment is part or activity of an organization about which managers would like cost, revenue, or profit data. Examples of segment include divisions of a company, sales territories, individual stores, service centers, manufacturing plants, marketing departments, individual customers, and product lines. A company's operation can be segmented in many ways. For example, a grocery store chain like Safeway or Kroger can segment its business by geographic region, by individual store, by the nature of the merchandise (i.e.. green groceries, canned goods, paper goods), by brand name, and so on. These segmented income statements are useful in analyzing the profitability of segments and in measuring the performance of segment managers.

CHAPTER III

COMPANY PROFILE

3.1. Hidayatullah Islamic Hospital Founding Background

The establishment of Hidayatullah Islamic Hospital, cannot be separated from the role of a social organization Its mission is “mengabdikan diri bagi kemaslahatan umat” within all activities of the foundation, thus this organization is based on social and religious mission. The present of the organization mentioned is “Hidayatullah Foundation” that was founded in the middle of 1999 and it is lead by H. Umar Sjamhudi SH. But now the hospital is managed by his wife Hj. Siti Romlah Umar Sjamhudi.

Based on the license, which was issued by Medical Department of Yogyakarta Local Government, no. 503/2152 October 11, 2001 officially Hidayatullah Islamic Hospital can start to its operations, where before the license was issued, the hospital only provide 24 hours of polyclinic general medical services to the societies. The first activities of the hospital on that day were opening medical services and religious concealing of the societies around Umbulharjo Bus Station. Starting from April 2, 2002 Hidayatullah Islamic Hospital was announced officially by Sri Sultan Hamengkubuwono X and Gusti Kanjeng Ratu Hemas.

3.2. A Glance of Hidayatullah Islamic Hospital

Physical improvement of the this hospital was started from year 2000, after there was a decision from Hidayatullah Foundation as the owner that choose the form of hospital as the representation of the organization vision that based on social religious

mission. Step by step the improvement was made until it has the complete facilities like what can be seen today.

To minimize the uncomfortable feeling of the customers, the physical appearances of the hospital with 3,300 m² of the land was staked and renovated to reach comfortable ness, pleasant, and modern form of the building. But until today only 60% that is used and in the future it is planned to maximize it in order to give better service performances to the societies that need the medical care as it is stated on the **hospital missions** mention below:

1. Hidayatullah Islamic Hospital will provide medical services to the societies without differentiating ethnic, religion, races, social and economic condition of the patient.
2. Keep trying continuously to give satisfaction to its patient as its customers.
3. Keep working with satisfaction commitment and the prosperity of the employees.
4. Give priority to financial efficiency and try to maximize earnings.

Today Hidayatullah Islamic Hospital has **Type D of hospital standard services** which it has 49 beds that consist of 7 beds of VIP Class, 16 beds of First Class Plus, 4 beds of Second Class, 9 beds of Joint Class (Adult), 7 beds of Joint Class (Children), 3 beds of Inter-Mediate Care (IMC), 3 beds of Intensive Care Unit (ICU) with facilities equipments supported by professional staff on its sectors. The hospital also provides and owns polyclinic specialist doctors for Internal Diseases; General Surgical; Pediatrics; Ear, Nose and Throat; Orthopedic Surgical; Oral Surgical; Obstetric and Gynecology; etc; and

also 24 hours of customer services that can be called wherever and whenever the customer needs.

Considering the increasing needs of the patients for the room, the hospital always improve work knowledge of management and employees to provide better and better service to its customer, so each time there are an educational opportunities or courses that can improve skills and human resources abilities, the hospital employees will be given the opportunity to follow it.

Table 3-1 Hospital Room Type

No	Type	Name
1	VIP	Multazam A
		Multazam B
2	Ward	Mina
		Musdalifah
		Zam Zam
3	Maternity	Shafa Utama
		Shafa Standard
		Marwa

3.3. Human Resource Data

Human resources in Hidayatullah Islamic Hospital can be seen on the following figure:

Table 3-2 Hospital Employee Data

No.	Genre	Amount	Percentage(%)
1	Medical	64	52.89
2	Non-medical	34	28.10
3	Nurses	23	19.01
Total		121	100.00

Table 3-3 List of Specialist Doctors of The Hospital

Specialist	Name
Pediatrics	dr. Kiswarjanu, SpA.
	dr. Elisa, SpA.
General Surgical	dr. Adam Suryadi, SpB.
	dr. Amir Syarifudin, SpB.
	dr. Surya Habsara, SpB.
	dr. Moh. Ju'udi, SpB.
Pediatrics Surgical	dr. Akhmad Mahmudi, SpBA.
Oral Surgical	drg. Muslich Asmorejo, SpBM.
Orthopedic Surgical	dr. Puntodewo, SpBO.
	dr. Sugeng Yuwono, SpBO.
Urology Surgical	dr. Agus Sudibyo, SpBU.
Obest. and Gynecology	dr. Hasto Wardoyo, SpOG.
	dr. Diah Rumekti, SpOG.
	dr. Achmad Priyadi, SpOG.
Internal Disease	dr. Rohmat Nursetyo, SpPD.
	dr. Kartika Widayanti, SpPD.
	dr. Soewondo, SpPD.
Neurology	dr. Ismail Setyopranoto, SpS.
	dr. Ana Budi Rahayu, SpS.
	dr. Edy Raharjo, SpS.
	dr. Paryono, SpS.
Ophthalmology	dr. Haryo Yudono, SpM.
Ear, Nose and Throat	dr. Indera Istiadi, Sp.THT.
	dr. Edhi Samudra, SpTHT.
	dr. Bambang P., SpTHT.
Dental Clinic	drg. Andi Triawan
	drg. Eri Wishwa Dewi
	drg. Sri Hartati
	drg. Abdul Kadir
Radiology	dr. Isnanto Singgih, SpRad.
Fisioteraphy	H. Sudarmo

Table 3-4 The Segmentation Cost Centers

Management	Cost Centers
Medical Services	IRD & IMC
	Policlinic & Outpatient
	Surgery Room
	Medical Record & Registration
	Radiology
	Laboratory
	Pharmacy
	Nutrition
Inpatient Units	Marwa
	Mina
	Maternity
	ICU
Financial	Human Resource Development
	Financial
	Household
Operational	Operational

3.4. Organization Structure

Since establishment and officially announced by Sri Sultan Hamengkubuwono X, the hospital organization structure already modified its model many times, according to the requirements and condition but it does not affect the general organization operation.

Started from July 2002 the operational management of Hidayatullah Islamic Hospital changed from the foundation model to Limited Company (PT) based on government instruction Law XXVI year 2002 mentioning about a foundation cannot operate profit oriented organization. Although it is changed to Limited Company organization, but the hospital and the management consider also about social mission as the nature of the hospital, people that are considered as poverty or un-capable will receive a kind of subsidy from the hospital to reduce their payment.

As a new hospital and stand up the above environment of tight health service emulation, Hidayatullah Islamic Hospital attends to accompany the society of Yogyakarta requiring service of health based on Islamic values with the adequate service quality.

Today the hospital organization structure consist of the following executives profiles:

- Director
dr. Edy Raharjo, Sp.S
- Director of Medical Service
dr. Paryono, Sp.S
- Director of Finance and Administration
R. Papang Permadi Prasetyo, SE.,MM

The complete picture of the organization structure of Hidayatullah Islamic Hospital can be seen on the Appendices.

CHAPTER IV

RESEARCH METHOD, ANALYSIS AND FINDINGS

4.1. Introduction

This chapter presents the technical details of the data analysis and the method used by the researcher and also the research findings.

4.2. Research Method

In this research, the method used by the researcher is a descriptive comparative method. Referring to Emory (1980:88), the descriptive method is a research that concerned on finding out “who”, “what”, “where”, “when”, or “how much”. Umar (1999:29) divided a descriptive method into several studies, such as: case study, survey and development research, follow up study, content analysis, trend analysis and correction analysis. The description method is a research method that presents an overview of a certain condition and situation. A case study is a kind of a descriptive method that systematically explains about an object in a specific time and condition.

The researcher conducted a research method to obtain the data needed such as company profiles, activities and products of the company, the cost report of the company to support the researcher in analyzing the case by using Activity Based Costing method.

4.3. Research Subject

The subject of this research is the cost report of Hidayatullah Islamic Hospital for January 2005. This report will be analyzed by the researcher supported by information as a result of direct interview and observation performed on the hospital.

The researcher is willing to analyze the differences between two methods, the method used by hospital and Activity Based costing method.

4.4. Research Instrument

The researcher obtains the data through the internet and literature books including that the researcher also performed direct interview and observation to the company in this case to Hidayatullah Islamic Hospital. Limited data might occur since the recording system of the hospital provides only limited information made the researcher analyzed the available data as much as the needs.

The instrument used in this research is Activity Based Costing method. According to Douglas T. Hicks (1992:33), Activity Based Costing is a cost accounting concept based on the premise in which products require an organization to perform activities and those activities require an organization to incur costs. In Activity Based Costing, system are designed so that any costs that cannot be attributed directly to a product flow into the activities can make them necessary and that the cost of each activity flows to the product(s), and make the activity necessary based on their respective consumption of that activity. This costing method will be used to perform analysis in this research on Hidayatullah Islamic Hospital.

4.5. Technique of Data Analysis

This research uses quantitative approach in analyzing the case. After all data are obtained, the next step the researcher begins to analyze the collected data. The steps in analyzing are as follows:

- a. Describing the cost segmentation system implemented by Hidayatullah Islamic Hospital.
- b. Determining the cost by using Activity Based Costing method.
- c. Serving the result of segmentation cost report.

4.6. Analysis and Result of The Data Analysis

4.6.1. Cost Segmentation System on Hidayatullah Islamic Hospital

Until today Hidayatullah Islamic Hospital does not have any special method of unit cost calculation in order to decide the right segmentation of costs allocation in all units. The Hidayatullah Islamic Hospital allocated the costs of particular organizational unit or activity to products or services. For example the pediatrics departmental of medical clinic allocates its cost to the patient visits.

4.6.2. Implementation of Activity Based Costing

The steps to implement Activity Based Costing calculation are as follow:

4.6.2.1. Activity Identification

The first step in implementing the Activity Base Costing is identifying activities that are relevant on the in-house division with the result forming activities pools. The basis to form the pool must have equal cost driver.

- BHP (Anfragh)

Cost related to patient consumption for “one-time-use” things like injection, bandage, and others. There are BHP Household and BHP Inpatient. The cost driver is charged to the total number of cost centers, for the household; and the number of patients in inpatient units for the BHP Inpatient.

- Direct Patient

The patient got directly the intensive care in inpatient units. The cost driver is the number of patient in inpatient units, because it is used in the division only.

- Electricity

Electricity consumed by the in house division. The cost driver is the total number of cost centers, because these all divisions consumed the electricity.

- Telephone

Telephone is consumed by all cost centers. The cost driver will charged to all cost centers. Telephone is used by each cost center in supporting work performance.

- Photocopy

Photocopy is used by all cost centers in order to support the medical service such as in policlinic and registration unit. The cost driver will be charge to all of the cost centers.

- Administration

Expenses related to serve payment process of the patient (Notes and Receipt by patient). The cost driver is the total number of cost centers.

- Facility Maintenance

Cost related to maintenance and janitorial service activity. The maintenance is used in all cost centers. So, the cost driver is charged to the total number of cost centers.

- Office Stationery

Expense is used to support the hospital activities. The cost driver is charged to all cost centers.

- Household

Cost related is used to support the cost centers performance. The cost driver is the total number of cost centers.

- Printed Material

Printed material is used to support medical services such in medical record. The cost driver will be charged to the number of unit business sectors.

- Fuel

Expense is used to support medical service. The fuel is used for such ambulance. The cost driver is the total number of unit business sectors.

- Medical Service

Cost is used to support the patients care. It includes such doctor salaries. The cost driver is charged to the total number of unit business sectors.

- Consumption

Cost is used to support the consumption food for patients. The cost driver is the total number of unit business sectors.

- Salaries

The direct cost is used for paying employee salaries. The cost driver is groups of people of each sector.

- Service

Cost for the employee's integrity to the hospital. The cost driver is groups of people of each sector.

- Jamsostek (Jaminan Sosial Tenaga Kerja)

Expense for Social Worker Policy (Jaminan Sosial Tenaga Kerja) paid for employees. The cost driver is number of employees.

- Marketing

Expense for expanding the hospital activities. The cost driver is the number of unit business sector.

- Other Expenses

Expense is spent to support other unit cost activities. The cost driver is charged to all cost centers.

- Direction

Cost is used to support the direction activities and prosperity. The income comes from the number of patients in unit business sectors. Then, the cost driver will be charged to the number of unit business sectors.

- Depreciation

Depreciation expense of assets. The depreciation such building will be cost to all unit sectors. The cost driver is charged to the number of all cost centers.

- Textile

Expense to buy the textile for employees uniform. The cost driver is under responsible of number of employees.

- THR (Subsidy of Holiday)

Expense to subsidize for special holiday such religion ceremonial day. The cost driver is the total number of employees.

- PPh art.21 Medical Expert (Doctor)

The income added tax charge to the doctors on their expertise services. The cost driver is based on the number of unit business sectors that serves medical services.

Table 4-1 Activity Identification and Its Cost Driver Capacity

Activity Pool	Cost	Cost Driver	Cost Driver Capacity
BHP Inpatient Expense	4,885,497.00	Number of Patients (Inpatient)	241
Direct Patient Exp.	8,439,400.00	Number of Patients (Inpatient)	241
Electricity Exp.	2,060,030.00	Average	16
Telephone Exp.	3,129,727.00	Average	16
Photocopy Exp.	486,400.00	Average	16
Administration Exp.	2,048,900.00	Average	16
Facility Maintenance Exp.	3,725,500.00	Average	16
Office Stationery	1,161,631.00	Average	16
Household Exp.	610,650.00	Average	16
BHP Household Exp.	5,029,992.00	Average	16
Printed Material Exp.	4,972,850.00	Number of UBS	12
Fuel Exp.	1,362,000.00	Number of UBS	12
Medical Service Exp.	86,883,000.00	Number of UBS	12
Consumption Exp.	23,714,150.00	Number of UBS	12
Salaries Exp.	63,078,200.00	Group of People	139
Service Exp	12,043,300.00	Group of People	139
Jamsostek	2,000,141.00	Number of Employees	110
Marketing Exp.	2,905,200.00	Number of UBS	12
Other Exp.	4,929,825.00	Number of UBS	12
Direction Exp.	14,610,800.00	Number of UBS	12
Depreciation Exp.	39,185,423.00	Average	16
Textile Exp.	437,750.00	Number of Employees	110
THR Exp.	44,705,796.00	Number of Employees	110
PPh art. 2 Exp.	6,974,150.00	Number of UBS	12

4.6.2.2. Activity Cost Driver Value

After identifying the cost activities, the next step is calculating cost driver value by dividing the expenses of each activity pool with its cost driver capacity.

$$\text{Cost Driver Value} = \frac{\text{Cost}}{\text{Cost Driver Capacity}}$$

4.6.2.3. Unit Cost Calculation

After all steps above have been done, the last step is determining the unit cost of each cost center by multiplying the cost driver value with the cost driver consumed in each cost center or directly divide the cost driver value to each the number of cost center. Because some of the activities are direct cost, then the costs are not going to follow the formula above, but directly taken from the resources data, such as for the salaries and service expenses.

Table 4-2 IRD&IMC Unit Calculation Result

Activity Pool	Cost	Cost Driver	Cost Driver Capacity	IRD & IMC
BHP Inpatient Expense	4,885,497.00	Number of Patients (Inpatient)	241	
Direct Patient Exp.	8,439,400.00	Number of Patients (Inpatient)	241	
Electricity Exp.	2,060,030.00	Average	16	128,751.88
Telephone Exp.	3,129,727.00	Average	16	195,607.94
Photocopy Exp.	486,400.00	Average	16	30,400.00
Administration Exp.	2,048,900.00	Average	16	128,056.25
Facility Maintenance Exp.	3,725,500.00	Average	16	232,843.75
Office Stationery	1,161,631.00	Average	16	72,601.94
Household Exp.	610,650.00	Average	16	38,165.63
BHP Household Exp.	5,029,992.00	Average	16	314,374.50
Printed Material Exp.	4,972,850.00	Number of UBS	12	414,404.17
Fuel Exp.	1,362,000.00	Number of UBS	12	113,500.00
Medical Service Exp.	86,883,000.00	Number of UBS	12	6,990,250.00
Consumption Exp.	23,714,150.00	Number of UBS	12	1,976,179.17
Salaries Exp.	63,078,200.00	Group of People	139	7,536,550.00
Service Exp	12,043,300.00	Group of People	139	1,345,700.00
Jamsostek	2,000,141.00	Number of Employees	110	218,197.20
Marketing Exp.	2,905,200.00	Number of UBS	12	242,100.00
Other Exp.	4,929,825.00	Number of UBS	12	410,818.75
Direction Exp.	14,610,800.00	Number of UBS	12	1,217,566.67
Depreciation Exp.	39,185,423.00	Average	16	2,449,088.94
Textile Exp.	437,750.00	Number of Employees	110	47,754.55
THR Exp.	44,705,796.00	Number of Employees	110	4,876,995.93
PPh art. 2 Exp.	6,974,150.00	Number of UBS	12	581,179.17
Total				29,561,086.40

Table 4-3 Polyclinic & Outpatient Unit Calculation Result

Activity Pool	Cost	Cost Driver	Cost Driver Capacity	Polyclinic & Outpatient
BHP Inpatient Expense	4,885,497.00	Number of Patients (Inpatient)	241	
Direct Patient Exp.	8,439,400.00	Number of Patients (Inpatient)	241	
Electricity Exp.	2,060,030.00	Average	16	128,751.88
Telephone Exp.	3,129,727.00	Average	16	195,607.94
Photocopy Exp.	486,400.00	Average	16	30,400.00
Administration Exp.	2,048,900.00	Average	16	128,056.25
Facility Maintenance Exp.	3,725,500.00	Average	16	232,843.75
Office Stationery	1,161,631.00	Average	16	72,601.94
Household Exp.	610,650.00	Average	16	38,165.63
BHP Household Exp.	5,029,992.00	Average	16	314,374.50
Printed Material Exp.	4,972,850.00	Number of UBS	12	414,404.17
Fuel Exp.	1,362,000.00	Number of UBS	12	113,500.00
Medical Service Exp.	86,883,000.00	Number of UBS	12	6,990,250.00
Consumption Exp.	23,714,150.00	Number of UBS	12	1,976,179.17
Salaries Exp.	63,078,200.00	Group of People	139	3,502,450.00
Service Exp	12,043,300.00	Group of People	139	305,000.00
Jamsostek	2,000,141.00	Number of Employees	110	72,732.40
Marketing Exp.	2,905,200.00	Number of UBS	12	242,100.00
Other Exp.	4,929,825.00	Number of UBS	12	410,818.75
Direction Exp.	14,610,800.00	Number of UBS	12	1,217,566.67
Depreciation Exp.	39,185,423.00	Average	16	2,449,088.94
Textile Exp.	437,750.00	Number of Employees	110	15,918.18
THR Exp.	44,705,796.00	Number of Employees	110	1,625,665.31
PPh art. 2 Exp.	6,974,150.00	Number of UBS	12	581,179.17
Total				21,057,654.62

Table 4-4 Surgery Room Unit Calculation Result

Activity Pool	Cost	Cost Driver	Cost Driver Capacity	Surgery Room
BHP Inpatient Expense	4,885,497.00	Number of Patients (Inpatient)	241	
Direct Patient Exp.	8,439,400.00	Number of Patients (Inpatient)	241	
Electricity Exp.	2,060,030.00	Average	16	128,751.88
Telephone Exp.	3,129,727.00	Average	16	195,607.94
Photocopy Exp.	486,400.00	Average	16	30,400.00
Administration Exp.	2,048,900.00	Average	16	128,056.25
Facility Maintenance Exp.	3,725,500.00	Average	16	232,843.75
Office Stationery	1,161,631.00	Average	16	72,601.94
Household Exp.	610,650.00	Average	16	38,165.63
BHP Household Exp.	5,029,992.00	Average	16	314,374.50
Printed Material Exp.	4,972,850.00	Number of UBS	12	414,404.17
Fuel Exp.	1,362,000.00	Number of UBS	12	113,500.00
Medical Service Exp.	86,883,000.00	Number of UBS	12	9,990,250.00
Consumption Exp.	23,714,150.00	Number of UBS	12	1,976,179.17
Salaries Exp.	63,078,200.00	Group of People	139	948,800.00
Service Exp	12,043,300.00	Group of People	139	0.00
Jamsostek	2,000,141.00	Number of Employees	110	54,549.30
Marketing Exp.	2,905,200.00	Number of UBS	12	242,100.00
Other Exp.	4,929,825.00	Number of UBS	12	410,818.75
Direction Exp.	14,610,800.00	Number of UBS	12	1,217,566.67
Depreciation Exp.	39,185,423.00	Average	16	2,449,088.94
Textile Exp.	437,750.00	Number of Employees	110	11,938.64
THR Exp.	44,705,796.00	Number of Employees	110	1,219,248.98
PPH art. 2 Exp.	6,974,150.00	Number of UBS	12	581,179.17
Total				20,770,425.65

Table 4-5 Medical Record & Registration Unit Calculation Result

Activity Pool	Cost	Cost Driver	Cost Driver Capacity	Medical Record & Regist.
BHP Inpatient Expense	4,885,497.00	Number of Patients (Inpatient)	241	
Direct Patient Exp.	8,439,400.00	Number of Patients (Inpatient)	241	
Electricity Exp.	2,060,030.00	Average	16	128,751.88
Telephone Exp.	3,129,727.00	Average	16	195,607.94
Photocopy Exp.	486,400.00	Average	16	30,400.00
Administration Exp.	2,048,900.00	Average	16	128,056.25
Facility Maintenance Exp.	3,725,500.00	Average	16	232,843.75
Office Stationery	1,161,631.00	Average	16	72,601.94
Household Exp.	610,650.00	Average	16	38,165.63
BHP Household Exp.	5,029,992.00	Average	16	314,374.50
Printed Material Exp.	4,972,850.00	Number of UBS	12	414,404.17
Fuel Exp.	1,362,000.00	Number of UBS	12	113,500.00
Medical Service Exp.	86,883,000.00	Number of UBS	12	6,990,250.00
Consumption Exp.	23,714,150.00	Number of UBS	12	1,976,179.17
Salaries Exp.	63,078,200.00	Group of People	139	2,184,800.00
Service Exp	12,043,300.00	Group of People	139	503,800.00
Jamsostek	2,000,141.00	Number of Employees	110	72,732.40
Marketing Exp.	2,905,200.00	Number of UBS	12	242,100.00
Other Exp.	4,929,825.00	Number of UBS	12	410,818.75
Direction Exp.	14,610,800.00	Number of UBS	12	1,217,566.67
Depreciation Exp.	39,185,423.00	Average	16	2,449,088.94
Textile Exp.	437,750.00	Number of Employees	110	15,918.18
THR Exp.	44,705,796.00	Number of Employees	110	1,625,665.31
PPh art. 2 Exp.	6,974,150.00	Number of UBS	12	581,179.17
Total				19,938,804.62

Table 4-6 Radiology Unit Calculation Result

Activity Pool	Cost	Cost Driver	Cost Driver Capacity	Radiology
BHP Inpatient Expense	4,885,497.00	Number of Patients (Inpatient)	241	
Direct Patient Exp.	8,439,400.00	Number of Patients (Inpatient)	241	
Electricity Exp.	2,060,030.00	Average	16	128,751.88
Telephone Exp.	3,129,727.00	Average	16	195,607.94
Photocopy Exp.	486,400.00	Average	16	30,400.00
Administration Exp.	2,048,900.00	Average	16	128,056.25
Facility Maintenance Exp.	3,725,500.00	Average	16	232,843.75
Office Stationery	1,161,631.00	Average	16	72,601.94
Household Exp.	610,650.00	Average	16	38,165.63
BHP Household Exp.	5,029,992.00	Average	16	314,374.50
Printed Material Exp.	4,972,850.00	Number of UBS	12	414,404.17
Fuel Exp.	1,362,000.00	Number of UBS	12	113,500.00
Medical Service Exp.	86,883,000.00	Number of UBS	12	6,990,250.00
Consumption Exp.	23,714,150.00	Number of UBS	12	1,976,179.17
Salaries Exp.	63,078,200.00	Group of People	139	1,148,500.00
Service Exp	12,043,300.00	Group of People	139	318,200.00
Jamsostek	2,000,141.00	Number of Employees	110	54,549.30
Marketing Exp.	2,905,200.00	Number of UBS	12	242,100.00
Other Exp.	4,929,825.00	Number of UBS	12	410,818.75
Direction Exp.	14,610,800.00	Number of UBS	12	1,217,566.67
Depreciation Exp.	39,185,423.00	Average	16	2,449,088.94
Textile Exp.	437,750.00	Number of Employees	110	11,938.64
THR Exp.	44,705,796.00	Number of Employees	110	1,219,248.98
PPH art. 2 Exp.	6,974,150.00	Number of UBS	12	581,179.17
Total				18,288,325.65

Table 4-7 Laboratory Unit Calculation Result

Activity Pool	Cost	Cost Driver	Cost Driver Capacity	Laboratory
BHP Inpatient Expense	4,885,497.00	Number of Patients (Inpatient)	241	
Direct Patient Exp.	8,439,400.00	Number of Patients (Inpatient)	241	
Electricity Exp.	2,060,030.00	Average	16	128,751.88
Telephone Exp.	3,129,727.00	Average	16	195,607.94
Photocopy Exp.	486,400.00	Average	16	30,400.00
Administration Exp.	2,048,900.00	Average	16	128,056.25
Facility Maintenance Exp.	3,725,500.00	Average	16	232,843.75
Office Stationery	1,161,631.00	Average	16	72,601.94
Household Exp.	610,650.00	Average	16	38,165.63
BHP Household Exp.	5,029,992.00	Average	16	314,374.50
Printed Material Exp.	4,972,850.00	Number of UBS	12	414,404.17
Fuel Exp.	1,362,000.00	Number of UBS	12	113,500.00
Medical Service Exp.	86,883,000.00	Number of UBS	12	6,990,250.00
Consumption Exp.	23,714,150.00	Number of UBS	12	1,976,179.17
Salaries Exp.	63,078,200.00	Group of People	139	2,809,200.00
Service Exp	12,043,300.00	Group of People	139	291,700.00
Jamsostek	2,000,141.00	Number of Employees	110	127,281.70
Marketing Exp.	2,905,200.00	Number of UBS	12	242,100.00
Other Exp.	4,929,825.00	Number of UBS	12	410,818.75
Direction Exp.	14,610,800.00	Number of UBS	12	1,217,566.67
Depreciation Exp.	39,185,423.00	Average	16	2,449,088.94
Textile Exp.	437,750.00	Number of Employees	110	27,856.82
THR Exp.	44,705,796.00	Number of Employees	110	2,844,914.29
PPH art. 2 Exp.	6,974,150.00	Number of UBS	12	581,179.17
Total				21,636,841.54

Table 4-8 Pharmacy Unit Calculation Result

Activity Pool	Cost	Cost Driver	Cost Driver Capacity	Pharmacy
BHP Inpatient Expense	4,885,497.00	Number of Patients (Inpatient)	241	
Direct Patient Exp.	8,439,400.00	Number of Patients (Inpatient)	241	
Electricity Exp.	2,060,030.00	Average	16	128,751.88
Telephone Exp.	3,129,727.00	Average	16	195,607.94
Photocopy Exp.	486,400.00	Average	16	30,400.00
Administration Exp.	2,048,900.00	Average	16	128,056.25
Facility Maintenance Exp.	3,725,500.00	Average	16	232,843.75
Office Stationery	1,161,631.00	Average	16	72,601.94
Household Exp.	610,650.00	Average	16	38,165.63
BHP Household Exp.	5,029,992.00	Average	16	314,374.50
Printed Material Exp.	4,972,850.00	Number of UBS	12	414,404.17
Fuel Exp.	1,362,000.00	Number of UBS	12	113,500.00
Medical Service Exp.	86,883,000.00	Number of UBS	12	6,990,250.00
Consumption Exp.	23,714,150.00	Number of UBS	12	1,976,179.17
Salaries Exp.	63,078,200.00	Group of People	139	4,189,200.00
Service Exp	12,043,300.00	Group of People	139	779,000.00
Jamsostek	2,000,141.00	Number of Employees	110	127,281.70
Marketing Exp.	2,905,200.00	Number of UBS	12	242,100.00
Other Exp.	4,929,825.00	Number of UBS	12	410,818.75
Direction Exp.	14,610,800.00	Number of UBS	12	1,217,566.67
Depreciation Exp.	39,185,423.00	Average	16	2,449,088.94
Textile Exp.	437,750.00	Number of Employees	110	27,856.82
THR Exp.	44,705,796.00	Number of Employees	110	2,844,914.29
PPh art. 2 Exp.	6,974,150.00	Number of UBS	12	581,179.17
Total				23,504,141.54

Table 4-9 Nutrition Unit Calculation Result

Activity Pool	Cost	Cost Driver	Cost Driver Capacity	Nutrition
BHP Inpatient Expense	4,885,497.00	Number of Patients (Inpatient)	241	
Direct Patient Exp.	8,439,400.00	Number of Patients (Inpatient)	241	
Electricity Exp.	2,060,030.00	Average	16	128,751.88
Telephone Exp.	3,129,727.00	Average	16	195,607.94
Photocopy Exp.	486,400.00	Average	16	30,400.00
Administration Exp.	2,048,900.00	Average	16	128,056.25
Facility Maintenance Exp.	3,725,500.00	Average	16	232,843.75
Office Stationery	1,161,631.00	Average	16	72,601.94
Household Exp.	610,650.00	Average	16	38,165.63
BHP Household Exp.	5,029,992.00	Average	16	314,374.50
Printed Material Exp.	4,972,850.00	Number of UBS	12	414,404.17
Fuel Exp.	1,362,000.00	Number of UBS	12	113,500.00
Medical Service Exp.	86,883,000.00	Number of UBS	12	6,990,250.00
Consumption Exp.	23,714,150.00	Number of UBS	12	1,976,179.17
Salaries Exp.	63,078,200.00	Group of People	139	2,231,000.00
Service Exp	12,043,300.00	Group of People	139	497,300.00
Jamsostek	2,000,141.00	Number of Employees	110	90,915.50
Marketing Exp.	2,905,200.00	Number of UBS	12	242,100.00
Other Exp.	4,929,825.00	Number of UBS	12	410,818.75
Direction Exp.	14,610,800.00	Number of UBS	12	1,217,566.67
Depreciation Exp.	39,185,423.00	Average	16	2,449,088.94
Textile Exp.	437,750.00	Number of Employees	110	19,897.73
THR Exp.	44,705,796.00	Number of Employees	110	2,032,081.64
PPh art. 2 Exp.	6,974,150.00	Number of UBS	12	581,179.17
Total				20,407,083.59

Table 4-10 Marwa Unit Calculation Result

Activity Pool	Cost	Cost Driver	Cost Driver Capacity	Marwa
BHP Inpatient Expense	4,885,497.00	Number of Patients (Inpatient)	241	1,216,306.31
Direct Patient Exp.	8,439,400.00	Number of Patients (Inpatient)	241	2,101,095.44
Electricity Exp.	2,060,030.00	Average	16	128,751.88
Telephone Exp.	3,129,727.00	Average	16	195,607.94
Photocopy Exp.	486,400.00	Average	16	30,400.00
Administration Exp.	2,048,900.00	Average	16	128,056.25
Facility Maintenance Exp.	3,725,500.00	Average	16	232,843.75
Office Stationery	1,161,631.00	Average	16	72,601.94
Household Exp.	610,650.00	Average	16	38,165.63
BHP Household Exp.	5,029,992.00	Average	16	314,374.50
Printed Material Exp.	4,972,850.00	Number of UBS	12	414,404.17
Fuel Exp.	1,362,000.00	Number of UBS	12	113,500.00
Medical Service Exp.	86,883,000.00	Number of UBS	12	6,990,250.00
Consumption Exp.	23,714,150.00	Number of UBS	12	1,976,179.17
Salaries Exp.	63,078,200.00	Group of People	139	4,974,700.00
Service Exp	12,043,300.00	Group of People	139	934,900.00
Jamsostek	2,000,141.00	Number of Employees	110	200,014.10
Marketing Exp.	2,905,200.00	Number of UBS	12	242,100.00
Other Exp.	4,929,825.00	Number of UBS	12	410,818.75
Direction Exp.	14,610,800.00	Number of UBS	12	1,217,566.67
Depreciation Exp.	39,185,423.00	Average	16	2,449,088.94
Textile Exp.	437,750.00	Number of Employees	110	43,775.00
THR Exp.	44,705,796.00	Number of Employees	110	4,470,579.60
PPh art. 2 Exp.	6,974,150.00	Number of UBS	12	581,179.17
Total				29,477,259.17

Table 4-11 Mina Unit Calculation Result

Activity Pool	Cost	Cost Driver	Cost Driver Capacity	Mina
BHP Inpatient Expense	4,885,497.00	Number of Patients (Inpatient)	241	1,520,382.88
Direct Patient Exp.	8,439,400.00	Number of Patients (Inpatient)	241	2,626,369.29
Electricity Exp.	2,060,030.00	Average	16	128,751.88
Telephone Exp.	3,129,727.00	Average	16	195,607.94
Photocopy Exp.	486,400.00	Average	16	30,400.00
Administration Exp.	2,048,900.00	Average	16	128,056.25
Facility Maintenance Exp.	3,725,500.00	Average	16	232,843.75
Office Stationery	1,161,631.00	Average	16	72,601.94
Household Exp.	610,650.00	Average	16	38,165.63
BHP Household Exp.	5,029,992.00	Average	16	314,374.50
Printed Material Exp.	4,972,850.00	Number of UBS	12	414,404.17
Fuel Exp.	1,362,000.00	Number of UBS	12	113,500.00
Medical Service Exp.	86,883,000.00	Number of UBS	12	6,990,250.00
Consumption Exp.	23,714,150.00	Number of UBS	12	1,976,179.17
Salaries Exp.	63,078,200.00	Group of People	139	4,436,300.00
Service Exp	12,043,300.00	Group of People	139	861,900.00
Jamsostek	2,000,141.00	Number of Employees	110	54,549.30
Marketing Exp.	2,905,200.00	Number of UBS	12	242,100.00
Other Exp.	4,929,825.00	Number of UBS	12	410,818.75
Direction Exp.	14,610,800.00	Number of UBS	12	1,217,566.67
Depreciation Exp.	39,185,423.00	Average	16	2,449,088.94
Textile Exp.	437,750.00	Number of Employees	110	11,938.64
THR Exp.	44,705,796.00	Number of Employees	110	1,219,248.98
PPh art. 2 Exp.	6,974,150.00	Number of UBS	12	581,179.17
Total				26,266,577.83

Table 4-12 Maternity Unit Calculation Result

Activity Pool	Cost	Cost Driver	Cost Driver Capacity	Maternity
BHP Inpatient Expense	4,885,497.00	Number of Patients (Inpatient)	241	2,087,992.49
Direct Patient Exp.	8,439,400.00	Number of Patients (Inpatient)	241	3,606,880.50
Electricity Exp.	2,060,030.00	Average	16	128,751.88
Telephone Exp.	3,129,727.00	Average	16	195,607.94
Photocopy Exp.	486,400.00	Average	16	30,400.00
Administration Exp.	2,048,900.00	Average	16	128,056.25
Facility Maintenance Exp.	3,725,500.00	Average	16	232,843.75
Office Stationery	1,161,631.00	Average	16	72,601.94
Household Exp.	610,650.00	Average	16	38,165.63
BHP Household Exp.	5,029,992.00	Average	16	314,374.50
Printed Material Exp.	4,972,850.00	Number of UBS	12	414,404.17
Fuel Exp.	1,362,000.00	Number of UBS	12	113,500.00
Medical Service Exp.	86,883,000.00	Number of UBS	12	6,990,250.00
Consumption Exp.	23,714,150.00	Number of UBS	12	1,976,179.17
Salaries Exp.	63,078,200.00	Group of People	139	8,170,600.00
Service Exp	12,043,300.00	Group of People	139	1,883,000.00
Jamsostek	2,000,141.00	Number of Employees	110	309,112.70
Marketing Exp.	2,905,200.00	Number of UBS	12	242,100.00
Other Exp.	4,929,825.00	Number of UBS	12	410,818.75
Direction Exp.	14,610,800.00	Number of UBS	12	1,217,566.67
Depreciation Exp.	39,185,423.00	Average	16	2,449,088.94
Textile Exp.	437,750.00	Number of Employees	110	67,652.27
THR Exp.	44,705,796.00	Number of Employees	110	6,909,077.56
PPh art. 2 Exp.	6,974,150.00	Number of UBS	12	581,179.17
Total				38,570,204.26

Table 4-13 ICU Unit Calculation Result

Activity Pool	Cost	Cost Driver	Cost Driver Capacity	ICU
BHP Inpatient Expense	4,885,497.00	Number of Patients (Inpatient)	241	60,815.32
Direct Patient Exp.	8,439,400.00	Number of Patients (Inpatient)	241	105,054.77
Electricity Exp.	2,060,030.00	Average	16	128,751.88
Telephone Exp.	3,129,727.00	Average	16	195,607.94
Photocopy Exp.	486,400.00	Average	16	30,400.00
Administration Exp.	2,048,900.00	Average	16	128,056.25
Facility Maintenance Exp.	3,725,500.00	Average	16	232,843.75
Office Stationery	1,161,631.00	Average	16	72,601.94
Household Exp.	610,650.00	Average	16	38,165.63
BHP Household Exp.	5,029,992.00	Average	16	314,374.50
Printed Material Exp.	4,972,850.00	Number of UBS	12	414,404.17
Fuel Exp.	1,362,000.00	Number of UBS	12	113,500.00
Medical Service Exp.	86,883,000.00	Number of UBS	12	6,990,250.00
Consumption Exp.	23,714,150.00	Number of UBS	12	1,976,179.17
Salaries Exp.	63,078,200.00	Group of People	139	2,925,800.00
Service Exp	12,043,300.00	Group of People	139	603,400.00
Jamsostek	2,000,141.00	Number of Employees	110	54,549.30
Marketing Exp.	2,905,200.00	Number of UBS	12	242,100.00
Other Exp.	4,929,825.00	Number of UBS	12	410,818.75
Direction Exp.	14,610,800.00	Number of UBS	12	1,217,566.67
Depreciation Exp.	39,185,423.00	Average	16	2,449,088.94
Textile Exp.	437,750.00	Number of Employees	110	11,938.64
THR Exp.	44,705,796.00	Number of Employees	110	1,219,248.98
PPh art. 2 Exp.	6,974,150.00	Number of UBS	12	581,179.17
Total				20,516,695.73

Table 4-14 HRD Unit Calculation Result

Activity Pool	Cost	Cost Driver	Cost Driver Capacity	HRD
BHP Inpatient Expense	4,885,497.00	Number of Patients (Inpatient)	241	
Direct Patient Exp.	8,439,400.00	Number of Patients (Inpatient)	241	
Electricity Exp.	2,060,030.00	Average	16	128,751.88
Telephone Exp.	3,129,727.00	Average	16	195,607.94
Photocopy Exp.	486,400.00	Average	16	30,400.00
Administration Exp.	2,048,900.00	Average	16	128,056.25
Facility Maintenance Exp.	3,725,500.00	Average	16	232,843.75
Office Stationery	1,161,631.00	Average	16	72,601.94
Household Exp.	610,650.00	Average	16	38,165.63
BHP Household Exp.	5,029,992.00	Average	16	314,374.50
Printed Material Exp.	4,972,850.00	Number of UBS	12	
Fuel Exp.	1,362,000.00	Number of UBS	12	
Medical Service Exp.	86,883,000.00	Number of UBS	12	
Consumption Exp.	23,714,150.00	Number of UBS	12	
Salaries Exp.	63,078,200.00	Group of People	139	1,457,500.00
Service Exp	12,043,300.00	Group of People	139	397,700.00
Jamsostek	2,000,141.00	Number of Employees	110	36,366.20
Marketing Exp.	2,905,200.00	Number of UBS	12	
Other Exp.	4,929,825.00	Number of UBS	12	
Direction Exp.	14,610,800.00	Number of UBS	12	
Depreciation Exp.	39,185,423.00	Average	16	2,449,088.94
Textile Exp.	437,750.00	Number of Employees	110	7,959.09
THR Exp.	44,705,796.00	Number of Employees	110	812,832.65
PPh art. 2 Exp.	6,974,150.00	Number of UBS	12	
Total				6,302,248.76

Table 4-15 Financial Unit Calculation Result

Activity Pool	Cost	Cost Driver	Cost Driver Capacity	Financial
BHP Inpatient Expense	4,885,497.00	Number of Patients (Inpatient)	241	
Direct Patient Exp.	8,439,400.00	Number of Patients (Inpatient)	241	
Electricity Exp.	2,060,030.00	Average	16	128,751.88
Telephone Exp.	3,129,727.00	Average	16	195,607.94
Photocopy Exp.	486,400.00	Average	16	30,400.00
Administration Exp.	2,048,900.00	Average	16	128,056.25
Facility Maintenance Exp.	3,725,500.00	Average	16	232,843.75
Office Stationery	1,161,631.00	Average	16	72,601.94
Household Exp.	610,650.00	Average	16	38,165.63
BHP Household Exp.	5,029,992.00	Average	16	314,374.50
Printed Material Exp.	4,972,850.00	Number of UBS	12	
Fuel Exp.	1,362,000.00	Number of UBS	12	
Medical Service Exp.	86,883,000.00	Number of UBS	12	
Consumption Exp.	23,714,150.00	Number of UBS	12	
Salaries Exp.	63,078,200.00	Group of People	139	4,615,500.00
Service Exp	12,043,300.00	Group of People	139	1,073,900.00
Jamsostek	2,000,141.00	Number of Employees	110	145,464.80
Marketing Exp.	2,905,200.00	Number of UBS	12	
Other Exp.	4,929,825.00	Number of UBS	12	
Direction Exp.	14,610,800.00	Number of UBS	12	
Depreciation Exp.	39,185,423.00	Average	16	2,449,088.94
Textile Exp.	437,750.00	Number of Employees	110	31,836.36
THR Exp.	44,705,796.00	Number of Employees	110	3,251,330.62
PPh art. 2 Exp.	6,974,150.00	Number of UBS	12	
Total				12,707,922.59

Table 4-16 Household Unit Calculation Result

Activity Pool	Cost	Cost Driver	Cost Driver Capacity	Household
BHP Inpatient Expense	4,885,497.00	Number of Patients (Inpatient)	241	
Direct Patient Exp.	8,439,400.00	Number of Patients (Inpatient)	241	
Electricity Exp.	2,060,030.00	Average	16	128,751.88
Telephone Exp.	3,129,727.00	Average	16	195,607.94
Photocopy Exp.	486,400.00	Average	16	30,400.00
Administration Exp.	2,048,900.00	Average	16	128,056.25
Facility Maintenance Exp.	3,725,500.00	Average	16	232,843.75
Office Stationery	1,161,631.00	Average	16	72,601.94
Household Exp.	610,650.00	Average	16	38,165.63
BHP Household Exp.	5,029,992.00	Average	16	314,374.50
Printed Material Exp.	4,972,850.00	Number of UBS	12	
Fuel Exp.	1,362,000.00	Number of UBS	12	
Medical Service Exp.	86,883,000.00	Number of UBS	12	
Consumption Exp.	23,714,150.00	Number of UBS	12	
Salaries Exp.	63,078,200.00	Group of People	139	1,356,900.00
Service Exp	12,043,300.00	Group of People	139	749,300.00
Jamsostek	2,000,141.00	Number of Employees	110	236,380.30
Marketing Exp.	2,905,200.00	Number of UBS	12	
Other Exp.	4,929,825.00	Number of UBS	12	
Direction Exp.	14,610,800.00	Number of UBS	12	
Depreciation Exp.	39,185,423.00	Average	16	2,449,088.94
Textile Exp.	437,750.00	Number of Employees	110	51,734.09
THR Exp.	44,705,796.00	Number of Employees	110	5,283,412.25
PPH art. 2 Exp.	6,974,150.00	Number of UBS	12	
Total				11,267,617.46

Table 4-17 Operational Unit Calculation Result

Activity Pool	Cost	Cost Driver	Cost Driver Capacity	Operational
BHP Inpatient Expense	4,885,497.00	Number of Patients (Inpatient)	241	
Direct Patient Exp.	8,439,400.00	Number of Patients (Inpatient)	241	
Electricity Exp.	2,060,030.00	Average	16	128,751.88
Telephone Exp.	3,129,727.00	Average	16	195,607.94
Photocopy Exp.	486,400.00	Average	16	30,400.00
Administration Exp.	2,048,900.00	Average	16	128,056.25
Facility Maintenance Exp.	3,725,500.00	Average	16	232,843.75
Office Stationery	1,161,631.00	Average	16	72,601.94
Household Exp.	610,650.00	Average	16	38,165.63
BHP Household Exp.	5,029,992.00	Average	16	314,374.50
Printed Material Exp.	4,972,850.00	Number of UBS	12	
Fuel Exp.	1,362,000.00	Number of UBS	12	
Medical Service Exp.	86,883,000.00	Number of UBS	12	
Consumption Exp.	23,714,150.00	Number of UBS	12	
Salaries Exp.	63,078,200.00	Group of People	139	10,590,400.00
Service Exp	12,043,300.00	Group of People	139	1,498,500.00
Jamsostek	2,000,141.00	Number of Employees	110	145,464.80
Marketing Exp.	2,905,200.00	Number of UBS	12	
Other Exp.	4,929,825.00	Number of UBS	12	
Direction Exp.	14,610,800.00	Number of UBS	12	
Depreciation Exp.	39,185,423.00	Average	16	2,449,088.94
Textile Exp.	437,750.00	Number of Employees	110	31,836.36
THR Exp.	44,705,796.00	Number of Employees	110	3,251,330.62
PPh art. 2 Exp.	6,974,150.00	Number of UBS	12	
Total				19,107,422.59

4.6.3. The Result of Segmenting Report Using Activity Approach

Based on the information, Hidayatullah Islamic Hospital does not have any special method in segmenting the expenses report of income statement. The Hidayatullah Islamic Hospital only uses income statement as the bases of the financial report without knowing how the expense is traced in each cost segment. It creates several weaknesses regarding the decision-making because of lack information.

Segmentation expenses by using Activity Based Costing system will help management in segmenting and allocating the cost fairly in each cost segment, because this system reserved the allocation basis of expenses in detail. Besides, it will reduce the costly duplication on activities of cost segments.

By segmenting the expenses of the income statement in detail will help managers to have better information and they can respond quicker to changing circumstances. Management has a better understanding of how the market will react to a particular decision. Management can react quickly to such opportunity and increase the profitability of the cost segment and the hospital. These situations will motivate the managers to work hard and contribute innovative ideas in achieving the hospital's goals. Through these situations the managers are used to making important decisions and taking responsibility for their actions, thus, the hospital has ready to supply managers with the required decision-making experience. Finally, the goal congruence of the hospital will be achieved.

Table 4-18 shows the result of segmentation cost report based on the activity of all cost centers in Hidayatullah Islamic Hospital.

Tabel 4-18 The F

Activity Post	Pharmacy	Nutriti	Financial	Household	Operational	Total Allocated Cost
						4,885,497.00
BHP Inpatient Ex						8,439,400.00
Direct Patient Exp.						2,060,030.00
Electricity Exp.	128,751.88	128,751.88	128,751.88	128,751.88	128,751.88	3,129,727.00
Telephone Exp.	30,400.00	30,400.00	30,400.00	30,400.00	30,400.00	486,400.00
Photocopy Exp.	128,056.25	128,056.25	128,056.25	128,056.25	128,056.25	2,048,900.00
Administration Exp.	232,843.75	232,843.75	232,843.75	232,843.75	232,843.75	3,725,500.00
Facility Maintenance	72,601.94	72,601.94	72,601.94	72,601.94	72,601.94	1,161,631.00
Office Stationery	38,165.63	38,165.63	38,165.63	38,165.63	38,165.63	610,650.00
Household Exp.	314,374.50	314,374.50	314,374.50	314,374.50	314,374.50	5,029,992.00
BHP Household Ex	414,404.17	414,404.17	414,404.17			4,972,850.00
Printed Material Ex	113,500.00	113,500.00	113,500.00			1,362,000.00
Fuel Exp.	6,990,250.00	6,990,250.00	6,990,250.00			86,883,000.00
Medical Service Ex	1,976,179.17	1,976,179.17	1,976,179.17			23,714,150.00
Consumption Exp.	4,189,200.00	2,231,000.00	4,615,500.00	1,356,900.00	10,590,400.00	63,078,200.00
Salaries Exp.	779,000.00	497,300.00	1,073,900.00	749,300.00	1,498,500.00	12,043,300.00
Service Exp	127,281.70	90,900.00	145,464.80	236,380.30	145,464.80	2,000,141.00
Jamsostek	242,100.00	242,100.00				2,905,200.00
Marketing Exp.	410,818.75	410,818.75				4,929,825.00
Other Exp.	1,217,566.67	1,217,566.67				14,610,800.00
Direction Exp.	2,449,088.94	2,449,088.94	2,449,088.94	2,449,088.94	2,449,088.94	39,185,423.00
Depreciation Exp.	27,856.82	19,800.00	31,836.36	51,734.09	31,836.36	437,750.00
Textile Exp.	2,844,914.29	2,032,000.00	3,251,330.62	5,283,412.25	3,251,330.62	44,705,796.00
THR Exp.	581,179.17	581,179.17				6,974,150.00
PPh art. 2 Exp.	23,504,141.54	20,407,000.00	2,707,922.59	11,267,617.46	19,107,422.59	339,380,312.00
TOTAL						

CHAPTER V

CONCLUSION AND RECOMMENDATION

5.1. Conclusion

- Hidayatullah Islamic Hospital has not used a cost accounting method yet in segmenting the cost in to allocate the costs. The Hidayatullah Islamic Hospital determines the cost based on income statement.
- The method used by Hidayatullah Islamic Hospital could not give any information to the management regarding the cost allocation in each cost segment. Beside that, it can cause the wrong decision-making or wrong policy about budgeting and pricing systems as a result of lack information.
- By using the Activity Based Costing Approach in segmenting the expenses report it can provide more information to the management and explain more detail the allocation basis about segmentation expense. The resources such as cash flow or income statement are used to provide detail information on how to trace the expenses in each cost segment.
- This segmentation will give benefits to the hospital such as:
 - Better information, leading to superior decision
 - Faster response to changing circumstances
 - Increased motivation of management
 - Excellent training for future top level executives

5.2. Recommendation

- The management of Hidayatullah Islamic Hospital can consider about applying Activity Based Costing method on their accounting system, which provide accurate information for management decision making.
- Before considering to implement Activity Based Costing, the hospital firstly needs to improve their information system, so that, they will not face difficulties when they decide to run Activity Based Costing system, because to implement Activity Based Costing system required a complete and good information system, this means an increase cost of up-grading the existing system, but it will have a good effect to the company where it can provide more accurate information.

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APPENDICES

PT.RSIH
Laporan Aktifitas (Laba / Rugi)
Untuk Bulan Yang Berakhir 31 JANUARI 2005

Pendapatan :	Jan '05	%	Des '04	%	% +/-
Pendaftaran	3,294,000	0.56	3,978,500	0.60	-17.16
Poliklinik Spesialis	10,017,200	1.69	13,817,500	2.08	-27.50
IGD	9,425,700	1.59	9,966,500	1.50	-5.43
Poli Umum	1,832,500	0.31	1,834,000	0.28	-0.08
VK/Kebidanan	3,671,900	0.62	4,126,500	0.62	-11.02
Akomodasi	35,398,400	5.98	34,441,350	5.19	2.78
Akomodasi Bayi	2,856,500	0.48	3,223,500	0.49	-11.39
ICU	1,575,000	0.27	1,151,500	0.17	36.78
Visite	16,373,000	2.77	19,501,500	2.94	-16.04
Konsul	4,804,000	0.81	4,963,500	0.75	-3.21
Kamar Operasi	185,387,600	31.31	173,129,250	26.09	7.08
Curettage	6,110,000	1.03	1,300,000	0.20	370.00
Partus	11,398,000	1.92	16,340,000	2.46	-30.26
BHP	3,494,800	0.59	35,938,550	5.42	-90.28
Rujukan	-	0.00	-	0.00	-
Gizi	11,318,500	1.91	12,415,300	1.87	-8.83
Tindakan Rawat Inap	5,530,700	0.93	5,799,000	0.87	-4.63
Farmasi	200,443,600	33.85	231,191,635	34.84	-13.30
Laboratorium	27,173,000	4.59	25,602,200	3.86	6.14
Radiologi	9,790,000	1.65	12,901,000	1.94	-24.11
EKG	1,580,000	0.27	1,560,000	0.24	1.28
USG	1,740,000	0.29	2,130,000	0.32	-18.31
EEG	-	0.00	-	0.00	-
Fisioterapi	335,000	0.06	1,270,000	0.19	-73.62
Fototerapi	198,000	0.03	108,000	0.02	83.33
Oksigen	113,000	0.02	5,000	0.00	2,160.00
Rukti Jenasah	550,000	0.09	450,000	0.07	22.22
Ambulance	1,126,000	0.19	1,260,000	0.19	-10.63
Telepon	188,500	0.03	166,500	0.03	13.21
BHP Pasien	232,800	0.04	290,400	0.04	-19.83
adm /RM	3,377,500	0.57	3,234,000	0.49	4.44
Kartu Tunggu Pasien	605,000	0.10	612,500	0.09	-1.22
Paket Pelayanan Lain	5,620,000	0.95	5,938,500	0.89	-5.33
CT Scan	1,601,450	0.27	962,500	0.15	66.38
PMI	4,558,000	0.77	3,732,850	0.56	22.11
BHP KAMAR BERSALIN	2,209,500	0.37	3,319,570	0.50	-33.44
linen	78,500	0.01	147,000	0.02	-46.60
Sigi	1,755,000	0.30	1,026,000	0.15	71.05
lain-lain	16,355,050	2.76	25,771,250	3.88	-36.54
Pendapatan Bersih Operasional	592,115,700	100	663,601,355	100	-10.77
harga Pokok Penjualan dan Biaya-Biaya :					
harga Pokok Penjualan Farmasi (80%*Penj.Farmasi+BHP+Oksigen)	186,411,144	31.48	231,965,315	34.96	-19.64
biaya Pemakaian BHP PASIEN	4,885,497	0.825	6,067,830	0.914	-19.49
biaya Pemakaian BHP Kamar Bersalin	1,884,328	0.318	3,050,328	0.46	-38.23
Jumlah Harga Pokok Penjualan	193,180,969	32.63	241,083,473	36.33	-19.87
Laba Kotor	398,934,731	67.37	422,517,882	63.67	-5.58
Biaya Operasional & Administrasi :					
biaya Pasien Langsung	8,439,400	1.425	8,342,700	1.257	1.16
biaya Listrik	2,060,030	0.348	2,079,560	0.313	-0.94
biaya Telepon	3,129,727	0.529	2,483,316	0.374	26.03
biaya Fotokopi	486,400	0.082	509,600	0.077	-4.55
biaya Administrasi	2,048,900	0.346	64,700	0.01	3,066.77
biaya Pemeliharaan Sarana	3,725,500	0.629	2,630,200	0.396	41.64
biaya Pemakaian ATK	1,161,631	0.196	1,340,850	0.202	-13.37
biaya Pemakaian ART	610,650	0.103	603,850	0.091	1.13

Pendapatan :	Jan '05	%	Des '04	%	% +/-
Biaya BHP RT	5,029,992	0.849	3,701,875	0.558	35.88
Biaya Pemakaian Brg Cetak	4,972,850	0.84	2,310,850	0.348	115.20
BBM Ambulan, Solar, Diesel	1,362,000	0.23	1,499,500	0.226	-9.17
Biaya Jasa Medis + Pengiriman	86,883,000	14.67	119,252,600	17.97	-27.14
Belanja Dapur	23,714,150	4.005	23,426,800	3.53	1.23
Gaji Pegawai	66,229,000	11.19	59,297,800	8.936	11.69
Jasa Pelayanan	12,043,300	2.034	9,058,500	1.365	32.95
Jamsostek	2,000,141	0.338	3,990,731	0.601	-49.88
Beli Linen	-	0	5,062,500	0.763	-100.00
Biaya Pemasaran	2,905,200				
BHP Operasi + Lensa	10,115,000	1.708	18,666,000	2.813	-45.81
Biaya alkes	22,400	0.004		0	
Biaya lain-lain	4,929,825	0.833	6,068,150	0.914	-18.76
Biaya Direksi	11,460,000	1.935	13,100,000	1.974	-12.52
Biaya Penyusutan Aktiva Tetap	39,185,423	6.618	38,736,210	5.837	1.16
Pajak Air Tanah	-	0	31,650	0.005	-100.00
Biaya jahit + seragam pegawai	437,750	0.074	160,000	0.024	173.59
Biaya Pembelian Film Radiologi	900,000	0.152			
Biaya THR	12 x 3,725,483	0.629	3,725,483	0.561	0.00
Jumlah Biaya Operasional	297,577,752	50.26	326,143,425	49.15	-8.76
Laba Bersih Usaha	101,356,979	17.12	96,374,457	14.52	5.17
Pendapatan & Biaya diluar Usaha :					
Pendapatan Bunga/ Jasa Giro	8,393,092	1.417	7,465,449	1.125	12.43
Biaya Pajak & Adm Bank	1,687,128	0.285	1,501,597	0.226	12.36
Jumlah Pendapatan bersih di Luar Usaha	6,705,964	1.133	5,963,852	0.899	12.44
PPH 21 Tenaga Ahli (Dokter) :					
PPH-21 Tng Ahli	6,974,150	1.178	9,402,000	1.417	-25.82
Penyesuaian Laba / Rugi			7,500,000		-100.00
***) Laba Bersih Sebelum PPh 21	101,088,793	17.07	100,436,309	15.14	0.65

Ceterangan :

-) Asumsi sementara pada Harga Pokok Penjualan Farmasi
- akun Unit Toko diganti dengan BHP Pasien
- Akun Susu diganti dengan BHP Kamar Bersalin
-) Penyesuaian karena pembebanan zakat Mal Dokter Bln November

Dilaporkan Oleh :

Danu Kristanto

**DATA PEGAWAI DAN STATUS KEPEGAWAIAN PEGAWAI
RUMAH SAKIT ISLAM HIDAYATULLAH YOGYAKARTA
BULAN JANUARI 2005**

NO.	NAMA	JABATAN	STATUS KEPEGAWAIAN	KETERANGAN	NO.	NAMA	JABATAN	STATUS KEPEGAWAIAN	KETERANGAN
1	dr. Eoy Ranajo, Sp.S	Direktur Utama	Tetap		68	Ika Purwandani	Perawat IBC	Tetap	diterima CPNS
2	dr. Paryono, Sp.S	Direktur Yan & Jang Medis	Tetap		69	Sukniveringsin	Perawat MC	Tetap	
3	Papang Permadi Prasetyo, SE MM	Direktur Acum dan Keuangan	Tetap		70	Lin Surantini	Laboran	Tetap	
4	dr. Amik Hamiyanti	Dokter Umum	Tetap		71	Eny Sulistyawati	Laboran	Tetap	diterima CPNS
5	dr. Enamawan LA	Dokter Umum	Tetap		72	Nur Endang K	Laboran	Tetap	
6	dr. SW Joko Santoso	Dokter Umum	Tetap		73	Fandi Abdullah	Laboran	Part Time	
7	dr. Fizza Novriansyah	Dokter Umum	Tetap		74	Rr. Eni Nurfiati	Laboran	Part Time	
8	dr. Adhi Safruddin	Dokter Umum	Tetap		75	Langgeng Sutrisna	Laboran	Part Time	
9	dr. Ira Rachmasari	Dokter Umum	Part Time		76	Isti Rahayu	Laboran	Masa Percobaan	03-Jan-05
10	Indiah Natalina	Bidan VK	Tetap		77	Nikmah Nurkantiati	Laboran	Masa Percobaan	03-Jan-05
11	Susanty Betty Astuti	Bidan VK	Tetap		78	An Nur Yuranti	Radiografer	Tetap	
12	Vivian Afri Ferawati	Bidan VK	Tetap		79	Dhewi Astuti	Radiografer	Tetap	
13	Kartika Sofiana	Bidan VK	Tetap		80	Ngadiyem	Juru Masak	Tetap	
14	Nanik Mulyaningsin	Bidan VK	Tetap		81	Sn Suwami	Juru Masak	Tetap	
15	Yudi Andriyaningtyas	Bidan VK	Tetap	diterima CPNS	82	Aan Setyaningsin	Pramusaji	Tetap	
16	Siti Maesarah	Bidan VK	Tetap		83	Surahni	Pramusaji	Tetap	
17	Heni Petraningsin	Bidan VK	Masa Percobaan	21 Des 04	84	Dwi Elsa Elyani	Pramusaji	Tetap	
18	Sn Budi Rahayu	Asper R Bayi	Tetap		85	Heni Susiowati	Pramusaji	Part Time	
19	Titi Purwandani	Perawat R. Bayi	Tetap		86	Dra. Herlina T. S. Ssi Act	Apoteker	Tetap	
20	Heni Mai Prasetyanti	Perawat R. Bayi	Tetap		87	Out Wit Yunzani	Asisten Apoteker	Tetap	
21	Atik Waryuningsin	Perawat R. Bayi	Tetap		88	Yanuar Siswo Nugroho	Asisten Apoteker	Tetap	diterima CPNS
22	Ani Numasanti	Perawat R. Bayi	Part Time	diterima CPNS	89	Ike Nukarniningtyas	Asisten Apoteker	Tetap	diterima CPNS
23	Piter Wanyu Susanto	Perawat IGD	Tetap		90	Hadi Suprasto	Asisten Apoteker	Part Time	diterima CPNS
24	Siti Nursamsiyah	Perawat IGD	Tetap		91	Yudiana	Asisten Apoteker	Part Time	
25	Yuni Kurniawati	Perawat IGD	Tetap		92	Dwi Rahayu Ningsin	Asisten Apoteker	Tetap	
26	Nunuk Sugiyanti	Perawat IGD	Tetap		93	Musa Abdian	Administrasi	Tetap	
27	Nasruni	Perawat IGD	Tetap		94	Purwantiningsin	Rekam Medis	Tetap	
28	Nur Khomaidah	Perawat IGD	Tetap		95	Imam Sumartoyo	Pendaftaran	Tetap	
29	Sigit Purnomo	Perawat IGD	Tetap		96	Wiwik Setiowati	Rekam Medis	Tetap	
30	Heru Susanto	Perawat IGD	Tetap		97	Dwanti Listyaningrum	Pendaftaran	Tetap	
31	Purtoyo	Pekarya IGD	Kontrak		98	Alhami Rita Rosita	Sekretaris Direksi	Tetap	
32	Rini Antan	Perawat Poliklinik	Tetap		99	Evi Gredani	Keuangan	Tetap	
33	Eko Puri Astuti	Perawat Poliklinik	Tetap		100	Danu Kristanto	Akuntansi	Tetap	
34	Rokhmah Kurnianti	Perawat Poliklinik	Part Time		101	Purno Kusumawati	Perencanaan	Tetap	
35	Siti Nurul Veisarah	Perawat Poliklinik	Part Time		102	Suharno	Gudang	Tetap	
36	Dian Yuliana	Perawat Mina Muzdalifah	Tetap		103	Elmie Yuharti	TU & Personalia	Tetap	
37	Suwarni	Perawat Mina Muzdalifah	Tetap		104	Endang Rosasari	Administrasi	Tetap	
38	Muglisah	Perawat Mina Muzdalifah	Tetap		105	Umi Mulyani	Admin. Medis	Tetap	
39	Agus Sumarto	Perawat Mina Muzdalifah	Tetap		106	Hayati Taufiq	Humas	Tetap	
40	Muhammad Amin Poir	Perawat Mina Muzdalifah	Tetap		107	Ida Rohati	Customer Service	Tetap	
41	An Supardiyati	Perawat Mina Muzdalifah	Tetap		108	Isawati Khassanah	Customer Service	Tetap	
42	Yudi Kurniasuti	Perawat Mina Muzdalifah	Part Time		109	Sasana Hargo Anind S	Customer Service	Tetap	
43	Mudiningsih	Perawat Mina Muzdalifah	Part Time		110	Haidar Hamam	Bina Papan	Kontrak	
44	Atik Purnani	Perawat Mina Muzdalifah	Part Time		111	Suryana Anntaka	Santitas	Tetap	
45	Wijil Sawitri	Perawat Zam-Zam Marwa	Tetap		112	Anwar Daryanto	Kasir	Tetap	
46	Maryani	Perawat Zam-Zam Marwa	Tetap		113	Ragih Sri Mulatsih	Kasir	Tetap	
47	Warsini	Perawat Zam-Zam Marwa	Tetap		114	Nawastuti	Kasir	Tetap	
48	Sn Wardah	Perawat Zam-Zam Marwa	Tetap		115	Sumartani	Kasir	Tetap	
49	Sutar	Perawat Zam-Zam Marwa	Tetap		116	Agus Suryanto	Kasir	Tetap	
50	Yanti Asnani	Perawat Zam-Zam Marwa	Tetap		117	Merlin Septiyani	Kasir	Kontrak	
51	Zuliyani	Perawat Zam-Zam Marwa	Part Time		118	Christiano	Satpam	Tetap	
52	Darwoko Slamet Widodo	Perawat Zam-Zam Marwa	Part Time		119	Imam Suwondo	Satpam	Tetap	
53	Nansa Hesti Astuti	Perawat Zam-Zam Marwa	Part Time		120	Ludi Himperto	Satpam	Tetap	
54	Nanik Isnani	Perawat Shafa	Tetap		121	Sudani	Satpam	Tetap	
55	Ana Astuti	Perawat Shafa	Tetap		122	Sugini	Sopir	Tetap	
56	Sn Nur Ansan	Perawat Shafa	Tetap		123	Agus Prudono	Operasional	Tetap	
57	Dina Muslikawati	Perawat Shafa	Masa Percobaan		124	Wahyu Prasetyo Sidi	Operasional	Tetap	
58	Agus Ranajo	Perawat Kamar Operasi	Tetap		125	Hermawanto	Cleaning Service	Tetap	
59	Ragi Supno	Perawat Kamar Operasi	Tetap		126	Mugilwang	Cleaning Service	Tetap	
60	Amudani	Perawat ICU	Tetap		127	Sumah	Cleaning Service	Tetap	
61	Purni Puranti	Perawat ICU	Tetap		128	Yudi Wahid	Cleaning Service	Tetap	
62	Eti Fatman	Perawat ICU	Tetap		129	Suwarno	Pelayanan Sarana	Tetap	
63	Ika Daryuningsih	Perawat ICU	Tetap		130	Nigaman	Laundry	Tetap	
64	Septi Rossita Dewi	Perawat ICU	Tetap	diterima CPNS	131	Nur Ananti	Laundry	Tetap	
65	Anna Widyastuti	Perawat Ruang Argatin	Tetap		132	Sn Supriatni	Laundry	Tetap	
66	Purnanti	Perawat Aulia/Arshah	Part Time	diterima CPNS	133	Sagih	Laundry	Tetap	
67	Muhammadan Dwi Astuti	Perawat Aulia/Arshah	Part Time		134	Naryati	Laundry	Part Time	

LAPORAN KESEJAHTERAAN PEGAWAI
BULAN JANUARI 2005

NO	NAMA	GAJI BRUTO	GAJI NETTO	JASA PELAYANAN	BIAYA
1	dr. Eddy Ramano Sp S	1.181.500	551.200		551.200
2	dr. Paryono Sp S	584.800	729.100		729.100
3	Pacang PP	584.800	434.400		434.400
4	dr. Amik Harmyanti	523.300	922.500		922.500
5	dr. Charnawan LA	363.300	444.267		444.267
6	dr. SW Joko Santoso	313.100	356.500		356.500
7	dr. Enza Novriansyan	805.100	735.500		735.500
8	dr. Adny Safudin	309.100	713.400		713.400
9	Indran Hataina	554.500	429.300	125.000	555.300
10	Susanty Betty Astuti	517.400	317.943	152.500	470.443
11	Wini Ayu Perawati	522.300	389.500	152.500	542.000
12	Katika Sofiana	502.300	459.500	139.200	598.700
13	Elmik Mulyaningih	492.300	367.400	139.200	506.600
14	Yudi Andriyaningih	390.000	390.000	125.000	515.000
15	Si Masraban	502.500	502.100	125.000	627.100
16	dr. Rudi Rahayu	415.400	310.300	65.000	375.300
17	Atk Wanyuningih	474.100	203.500	125.000	328.500
18	Tim Purwadani	520.500	520.500	139.200	659.700
19	Fitri Nurhasani	425.500	425.500		425.500
20	Hani Mei Prasetyanti	456.400	455.900	125.000	580.900
21	Piter Wanyu Susanto	482.500	450.200	173.000	623.200
22	Yuni Kumawati	435.200	475.300	165.700	641.000
23	Nurika Gugyanti	551.500	385.500	165.700	551.200
24	Si Nursamsivan	477.500	446.200	165.700	611.900
25	Hastuti	443.700	411.500	112.700	524.200
26	Nur Kromadan	434.300	473.500	139.200	612.700
27	Sigit Purnomo	569.500	552.300	165.700	718.000
28	Heru Susanto	599.200	577.500		577.500
29	Pini Antan	511.500	501.900	173.000	674.900
30	Eka Puji Astuti	491.400	472.900	125.000	597.900
31	Rukman Nurmani	225.000	225.000		225.000
32	Si Nurul Masraban	115.500	115.500		115.500
33	Si Nurul Masraban	573.500	475.300	173.000	648.300
34	Sudarmi	473.000	467.500	152.500	620.000
35	Mughasni	415.500	343.400	112.700	456.100
36	Agus Sumarto	465.200	415.000	152.500	567.500
37	Si Anas Rudi	155.400	155.400	125.000	280.400
38	Yudi Kumastuti	427.500	411.200		411.200
39	Atk Pihatin	542.500	542.500		542.500
40	Kurniungsi	572.500	572.500		572.500
41	An Supardiati	530.700	530.200	125.000	655.200
42	Wali Sawati	457.700	301.215	173.000	474.215
43	Warsni	445.700	392.300	112.700	505.000
44	Si Wardah	452.500	432.100	69.500	501.600
45	Harjani	431.300	440.100	152.500	592.600
46	Karti Anam	484.300	433.100	139.200	572.300
47	Dauri	445.400	444.400	69.500	513.900
48	Marissa Hesh	577.500	577.500		577.500
49	Danwoko Samet W	315.000	315.000		315.000
50	Zuliyani	467.500	455.300		455.300
51	Hanik Isnani	482.500	417.400	173.000	590.400
52	Ana Astuti	444.400	429.700	112.700	542.400
53	Si Nur Anisah	514.300	394.400	139.200	533.600
54	Agus Rahaja	435.200	424.700		424.700
55	Ragil Surana	513.500	139.250		139.250
56	Edi Fauzan	742.300	567.300	139.200	706.500
57	Purno Fidiarto	551.500	511.000	59.200	570.200
58	Amudini	529.700	519.200	125.000	644.200
59	Si Dianingih	567.000	567.000	121.100	688.100
60	Setty Rosetta Dewi	554.250	553.700	125.000	678.700
61	Sukastaningih	525.500	341.700	125.000	466.700
62	Si Purnoember	581.300	715.400	139.200	854.600
63	Ana Wicandani	567.200	454.700	152.500	607.200
64	Priyanti	367.500	367.500		367.500
65	Mukharomah Dwi Astuti	513.100	512.400	155.700	668.100
66	Si Suranti	513.100	512.400	155.700	668.100

PK

NO	NAMA	Gaji BRUTO	Gaji NETTO	UJRA PELAYANAN	DITERIMA
57	Eny Sutjiyawan	471.400	460.900	104.000	564.900
58	Pandi Abdulan	350.000	319.000	-	319.000
59	Eni Nuriani	210.000	189.000	-	189.000
70	Janggeng Sutrisna	92.000	92.000	-	92.000
71	Nur Endang K	468.000	468.000	-	468.000
72	Eneni Astua	550.700	511.400	188.700	697.100
73	An Nur Yulianto	597.800	348.855	182.000	499.855
74	Eni Suwami	406.400	224.450	79.000	314.450
75	Ngadiyem	421.000	188.000	79.000	267.000
76	Suratri	436.400	346.971	79.000	425.971
77	Hari Benyaningsih	495.000	261.071	145.000	407.071
78	Dwi Esia Ekyani	441.000	420.000	92.000	512.000
79	Heni Susidwati	-	-	-	-
80	Dina Herina TS Apri	773.900	673.900	-	673.900
81	Dwi Vini Yuliasari	489.000	489.000	224.000	713.000
82	Yanuar Siswo H	539.400	279.970	283.000	562.970
83	Ike Nurkamuning Tyas	509.000	491.700	172.100	663.800
84	Madi Suprpto	402.000	333.400	-	333.400
85	Dwi Rukyati Mangsi	642.000	602.100	114.000	716.100
86	Yuliana	420.000	390.000	-	390.000
87	Maria Abdikan	456.000	344.405	101.000	445.405
88	Suryana Amntaka	480.000	460.400	182.000	642.400
89	Arsyam Taufiq	568.700	326.097	181.000	507.097
90	Eme Yumarti	558.000	320.100	-	320.100
91	Rianna Kusumawati	467.000	148.700	189.000	337.700
92	Evi Grediani	574.000	532.100	185.000	717.100
93	Danu Kristanto	444.000	443.000	119.000	562.000
94	Ahiani Rita Rosita	471.000	459.700	102.000	561.700
95	Umi Mujayanti	449.000	141.000	132.000	272.000
96	Endanglia	450.100	407.000	146.000	553.000
97	Suharno	408.400	266.157	132.000	398.157
98	Media Oktawalia	444.100	432.800	132.000	564.800
99	Nawastub	425.100	253.955	-	253.955
100	Anwan Daryanto	551.000	551.000	145.000	696.000
101	Sumaryani	480.000	456.400	132.000	588.400
102	Rogi An Muatish	456.700	186.310	132.000	318.310
103	Agus Suryanto	487.400	209.715	92.000	301.715
104	Purwaningsih	604.000	594.100	153.000	747.100
105	Wahid Fidyawati	608.000	421.500	110.000	531.500
106	Arum Sumartoyo	457.000	277.730	126.000	403.730
107	Dwiana Letyaningsih	573.400	502.000	119.000	621.000
108	Ica Rohani	603.700	325.200	159.000	484.200
109	Iswetun Khasanah	542.000	274.165	145.000	419.165
110	Susana Hargo AS	516.000	479.700	-	479.700
111	Christanto	459.000	256.000	92.000	348.000
112	Imam Suwondo	492.000	492.000	106.100	598.100
113	Luthi Hendarto	443.000	203.100	92.000	295.100
114	Sudaji	463.000	236.000	92.000	328.000
115	Sugri	456.000	239.474	79.000	318.474
116	Suwanto	953.100	689.455	79.000	768.455
117	Agus Priyono	389.000	192.000	66.000	258.000
118	Wahyu Prasetyo B	500.000	294.940	79.000	373.940
119	Hermawanto	489.000	384.100	106.100	490.200
120	Mugnyono	487.000	477.100	74.000	551.100
121	Yuli Wahyudi	485.000	483.100	79.000	562.100
122	Sumati	472.400	370.885	79.000	449.885
123	Nur Winona	444.400	212.000	79.000	291.000
124	Diputrisih	456.000	310.000	79.000	389.000
125	Eni Suhartini	458.000	260.005	79.000	339.005
126	Sartini	452.000	145.584	66.000	211.584
127	Maryati	209.000	209.000	-	209.000
128	Hendar Hamam	126.000	126.000	-	126.000
129	Purtoyo	212.000	212.000	-	212.000
130	Merlin Setyaningsih	360.000	360.000	-	360.000
131	Heni Reinaningsih	306.000	306.000	-	306.000
132	Dina Mustikawati	356.000	356.000	-	356.000
133	Nikman Nurkhanan	351.000	351.000	-	351.000
134	Ist. Panjwani	351.000	351.000	-	351.000
Jumlah Total		66.186.900	53.465.219	10.043.000	65.508.519

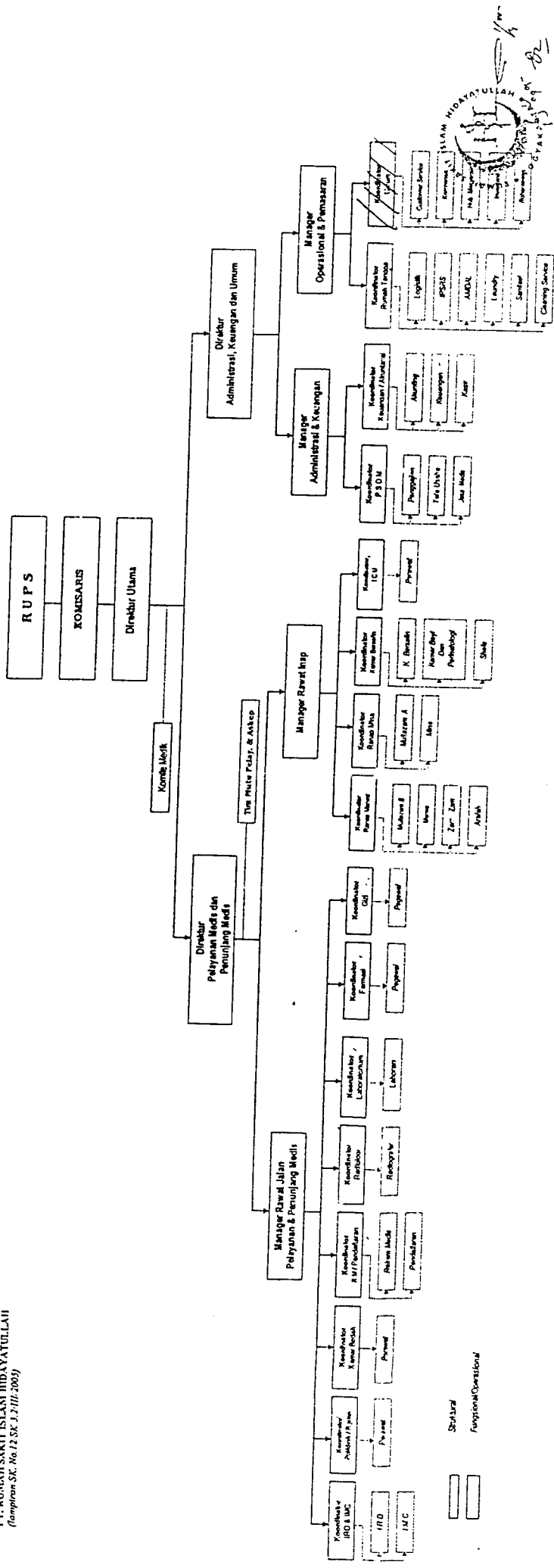
LAPORAN GAJI PEGAWAI RC:31.YK

BULAN JANUARI 2005

IKO	NAMA	JABATAN	STATUS	GAPOK	TURUNGAH			PENYESUAMAN			LBRNAS & IDADIA	LBR DNAS	IMC	TRANS	T PERBAIK	LANZ	MAKAN	JAMSO3T	JUMLAH	PEMBILAIAN
					T STRUK	T FUNKS	T LAUK P	T BERAS	T HESIT	T HAWIR										
1	D. Erly Raharjo Sp.5	Dind	Tetap	1.200.000						6.000							24.400	1.181.510	1.181.000	
2	D. Paryono Sp.5	Dit YamMerl	Tetap	1.000.000						5.000							20.400	984.502	984.000	
3	Pegony PP	Dit Keri	Tetap	1.000.000						5.000							20.400	984.502	984.000	
4	Amak Umariyani	D Umum	Tetap	300.000	100.000	150.000	60.000	130.438	7	84.000	95.000	54.000				39.000	15.816	923.245	862.300	
5	Uharawan LA	D Umum	Tetap	300.000	100.000	150.000	60.000	130.438	84.000	100.000	3.623	24.000				40.000	15.816	918.061	895.100	
6	SW,oko Sanjoto	D Umum	Tetap	300.000	100.000	150.000	60.000	130.438	84.000	100.000	3.623	30.000				32.000	8.066	899.100	899.100	
7	Fitza Novriansyah	D Umum	Tetap	300.000	100.000	150.000	60.000	130.438	84.000	135.000	3.623	30.000				54.000	8.066	899.100	899.100	
8	Adby Saludin	D Umum	Tetap	245.000	25.000	30.000	37.500	80.438	30.000	45.000	21.150	64.575			20.000		36.000	554.500	554.500	
9	Indah Halaina	Babin VK	Tetap	245.000	30.000	30.000	37.500	80.438	30.000	40.000	21.150	28.525					7.308	517.315	517.300	
10	Susanti Betty Achil	Babin VK	Tetap	245.000	30.000	30.000	37.500	80.438	30.000	47.500	21.150	31.938					7.308	522.270	522.300	
11	Vyun Alin Ferawati	Babin VK	Tetap	245.000	30.000	30.000	37.500	80.438	30.000	50.000	21.150	19.600					8.163	502.275	502.300	
12	Katika Soliana	Babin VK	Tetap	245.000	30.000	30.000	37.500	80.438	30.000	50.000	21.150	19.600					8.163	482.825	482.900	
13	Hank Mukhanningsih	Babin VK	Tetap	245.000	30.000	30.000	37.500	80.438	30.000	40.000	21.150	30.100					32.000	550.800	550.800	
14	Yuk Andriyandjans	Babin VK	Tetap	245.000	30.000	30.000	37.500	80.438	30.000	47.500	21.150	24.500					39.000	502.600	502.600	
15	Siti Mearsoh	Babin VK	Tetap	200.000	10.000	10.000	37.500	80.438	30.000	50.000	53.700						6.122	415.515	415.500	
16	Sri Biki Rahayu	Aspek K Bay	Tetap	245.000	25.000	25.000	37.500	80.438	30.000	50.000	20.900	5.000					40.000	474.038	474.100	
17	Alia Wahyuningsih	Perawat K Bay	Tetap	245.000	25.000	25.000	37.500	80.438	30.000	50.000	20.900	27.300					42.000	520.300	520.300	
18	Tun Purwan-bi	Perawat K Bay	Tetap	245.000	25.000	25.000	37.500	80.438	30.000	52.500	20.900	5.600					42.000	475.600	475.600	
19	Ani Marlacah	Perawat K Bay	Tetap	245.000	25.000	25.000	37.500	80.438	30.000	420.000	20.900	24.500					31.000	456.400	456.400	
20	Hendri Prasetyono	Perawat K Bay	Tetap	245.000	25.000	25.000	37.500	80.438	30.000	47.500	20.900	19.600					8.163	482.775	482.800	
21	Pier Wahyuni Susanto	Perawat K Bay	Tetap	245.000	25.000	25.000	37.500	80.438	30.000	37.500	20.900	19.600					8.163	485.775	485.800	
22	Yuni Kurnawati	Perawat K Bay	Tetap	245.000	25.000	25.000	37.500	80.438	30.000	50.000	20.900	44.100					41.000	461.800	461.800	
23	Hanak Sugiyanti	Perawat K Bay	Tetap	245.000	25.000	25.000	37.500	80.438	30.000	50.000	20.900	19.600					46.000	461.775	461.800	
24	Suh Wahyuningsih	Perawat K Bay	Tetap	245.000	25.000	25.000	37.500	80.438	30.000	50.000	20.900	24.500					40.000	477.475	477.500	
25	Nuzumi	Perawat K Bay	Tetap	200.000	22.500	22.500	37.500	80.438	30.000	62.500	55.575	12.250					50.000	443.200	443.200	
26	Iur Khemasih	Perawat K Bay	Tetap	245.000	25.000	25.000	37.500	80.438	30.000	47.500	20.900	44.100					38.000	484.275	484.300	
27	Sigit Purwono	Perawat K Bay	Tetap	245.000	25.000	25.000	37.500	80.438	30.000	50.000	20.900	44.100					46.000	569.900	569.900	
28	Hendri Susanto	Perawat K Bay	Tetap	245.000	25.000	25.000	37.500	80.438	30.000	50.000	20.900	44.100					46.000	569.900	569.900	
29	Rizki Anind	Perawat K Bay	Tetap	245.000	25.000	25.000	37.500	80.438	30.000	60.000	20.900	44.100					46.000	511.775	511.800	
30	Eka Puy Astali	Perawat K Bay	Perat Time	245.000	25.000	25.000	37.500	80.438	30.000	60.000	20.900	24.500					52.000	491.300	491.300	
31	Rickabiah Kurniasih	Perat Time Pdi	Perat Time							720.000							52.000	491.300	491.300	
32	Siti Harli Marsinah	Perat Time Pdi	Tetap							116.248								220.000	220.000	220.000
33	Diah Yuliana	Perawat K Bay	Tetap	245.000	25.000	25.000	37.500	80.438	30.000	50.000	20.900	24.500					44.000	503.425	503.500	
34	Swinanti	Perawat K Bay	Tetap	245.000	25.000	25.000	37.500	80.438	30.000	50.000	20.900	12.250					42.000	477.925	478.000	
35	Mugriresh	Aspek Misa	Tetap	200.000	10.000	10.000	37.500	80.438	30.000	50.000	53.700						44.000	416.516	416.600	
36	Ayus Sunanilo	Perawat K Bay	Tetap	245.000	25.000	25.000	37.500	80.438	30.000	40.000	20.900	12.250					32.000	459.100	459.200	
37	M. Anni Roos	Perawat K Bay	Tetap	245.000	25.000	25.000	37.500	80.438	30.000	27.500	20.900						22.000	455.775	455.800	
38	Yudi Kurniasih	Perawat K Bay	Perat Time							367.500								437.500	437.500	437.500
39	Alit Putehin	Perawat K Bay	Perat Time							472.500								70.000	507.500	507.500
40	Muhannagah	Perawat K Bay	Perat Time							460.000								70.000	612.500	612.500
41	An SupardiYali	Perawat K Bay	Tetap	245.000	25.000	25.000	37.500	80.438	30.000	50.000	20.900	36.750					44.000	530.600	530.700	
42	Waji Swaditi	Perawat K Bay	Tetap	245.000	25.000	25.000	37.500	80.438	30.000	60.000	20.900	122.500					48.000	467.675	467.700	
43	Warisan	Perawat K Bay	Tetap	200.000	22.500	22.500	37.500	80.438	30.000	45.000	55.575						36.000	440.675	440.700	
44	Su Wardah	Perawat K Bay	Tetap	200.000	10.000	10.000	37.500	80.438	30.000	50.000	53.700						44.000	481.275	481.300	
45	Maryani	Perawat K Bay	Tetap	245.000	25.000	25.000	37.500	80.438	30.000	37.500	20.900						6.122	452.516	452.600	
46	Yanti Agni	Perawat K Bay	Tetap	245.000	25.000	25.000	37.500	80.438	30.000	47.500	20.900	44.100					36.000	445.370	445.400	
47	Sufar	Perawat K Bay	Tetap	200.000	22.500	22.500	37.500	80.438	30.000	50.000	55.575	16.000					42.000	445.370	445.400	
48	Mersisa Hesti	Perawat K Bay	Perat Time							437.500								577.500	577.500	577.500
49	Diawoko Skanet W	Perawat K Bay	Perat Time							262.500								315.000	315.000	315.000
50	Zilghay	Perawat K Bay	Perat Time							345.000								467.500	467.500	467.500
51	Nyuk Purnani	Perawat K Bay	Tetap	245.000	25.000	25.000	37.500	80.438	30.000	60.000	20.900	14.875					48.000	482.550	482.600	
52	Ayu Astuti	Perawat K Bay	Tetap	245.000	25.000	25.000	37.500	80.438	30.000	60.000	20.900						7.143	444.370	444.400	

			T. STMIK	T. FURKAS	T. LAIK P.	T. RESEPT	T. HADIR	PENTUSUJUAN	LEBRMAS & ID ADIA	LEBR DINAS	IMC	TRANS	T. PERBAK	LANAZ	MAKAN	JAMSOSI	JUBRANI	PEMBULJIAN
53	Sail Bar Ancah	Telp	245.000	25.000	37.500	80.438	30.000	52.500	44.100	20.575					42.000	8.163	514.875	514.900
54	Ayur Babaja	Telp	200.000	22.500	37.500	80.438	30.000	77.500							60.000	4.357	435.135	435.200
55	Perawat OK	Telp	245.000	25.000	37.500	80.438	30.000	67.500	68.000						54.000	7.308	513.540	513.600
56	ICU Fatmahan	Telp	245.000	25.000	37.500	80.438	30.000	40.000	63.700	232.750					32.000		743.200	743.300
57	Pulang Pakulin	Telp	200.000	22.500	37.500	80.438	30.000	47.500	36.000	19.000					36.000		511.513	511.600
58	Amalin	Telp	245.000	25.000	37.500	80.438	30.000	50.000	44.100	36.750					40.000		525.688	525.700
59	Ika Cahyanegara	Telp	245.000	25.000	37.500	80.438	30.000	52.500	44.100	73.500					40.000		565.035	565.100
60	Sery Drosanta Dew	Telp	245.000	25.000	37.500	80.438	30.000	50.000	44.100	61.250					40.000		525.508	525.600
61	Ben Purnawan	Telp	245.000	25.000	37.500	80.438	30.000	30.000	68.000	113.100					24.000		531.208	531.300
62	Ben Purnawan	Telp	245.000	25.000	37.500	80.438	30.000	37.500	19.000	16.350					30.000		462.175	462.200
63	Anna Widyah	Telp	245.000	25.000	37.500	80.438	30.000	57.500	20.000						46.000	8.163	367.500	367.600
64	Piprah	Pat Time																
65	Milacornah Dew Ach	Pat Time																
66	Imi Suradim	Telp	245.000	25.000	37.500	80.438	30.000	62.500	44.100						50.000	7.065	513.000	513.100
67	Evy Sulistyawati	Telp	245.000	25.000	37.500	80.438	30.000	40.000	24.500						30.000		471.308	471.400
68	Evelin Akhlich	Pat Time																
69	Eni Nakhah	Pat Time																
70	Leopang Suliana	Pat Time																
71	Rizka Erakha	Pat Time																
72	Dewi Astuti	Telp	245.000	25.000	37.500	80.438	30.000	92.500	19.000						42.000		52.500	52.600
73	Anita Yulianto	Telp	245.000	25.000	37.500	80.438	30.000	62.500	15.000	67.450					50.000	8.163	468.038	468.100
74	Sri Gunawan	Telp	150.000	25.000	37.500	80.438	30.000	65.000	65.000	80.100					50.000	8.163	568.775	568.800
75	Hidayatun	Telp	150.000	25.000	37.500	80.438	30.000	60.000	27.000				24.000		50.000		436.335	436.400
76	Suherlan	Telp	150.000	25.000	37.500	80.438	30.000	60.000	12.000				24.000		50.000	5.102	421.835	421.900
77	Ann Setyanegara	Telp	245.000	25.000	37.500	80.438	30.000	60.000	24.500				24.000		48.000	5.102	436.135	436.200
78	Dwi Eka Elysa	Telp	150.000	25.000	37.500	80.438	30.000	60.000	24.500				24.000		48.000	5.102	465.235	465.300
79	Neva Surokewati	Pat Time						57.500	20.000				24.000		46.000	5.102	480.938	481.000
80	Eka Helina E.S. Ad	Pat Time																
81	Car Ver Yuliansari	Telp	775.000	22.500	37.500	80.438	30.000	55.000	16.000						44.000	7.143	778.875	778.900
82	Yanuar Sisw N	Telp	200.000	22.500	37.500	80.438	30.000	37.500	55.575	40.000					26.000	7.143	580.330	580.400
83	Ben Nakhwaning Tyas	Telp	200.000	22.500	37.500	80.438	30.000	45.000	55.575	32.000					36.000	7.143	500.870	500.900
84	Uwak Supriyati	Pat Time						40.7.500										
85	Dwi Rahayu Ningsih	Telp	200.000	22.500	37.500	80.438	30.000	37.500	55.575	50.000					26.000		562.513	562.600
86	Yuliana	Pat Time						420.000	20.000									
87	Mica Abdillah	Telp	150.000	25.000	37.500	80.438	30.000	50.000	8.570						40.000	5.102	438.000	438.100
88	Sriyana Amalia	Telp	245.000	25.000	37.500	80.438	30.000	60.000	30.300	19.775			24.000		49.000	8.163	480.900	480.900
89	Iryana Taufiq	Telp	300.000	100.000	37.500	80.438	30.000	60.000	11.200	13.858					48.000	18.387	568.575	568.600
90	Ferie Yumati	Telp	300.000	100.000	37.500	80.438	30.000	40.000	11.200						32.000	9.184	552.594	552.600
91	Rowana Kurniawati	Telp	245.000	25.000	37.500	80.438	30.000	60.000	11.200	5.660			50.000		48.000	9.184	465.554	465.600
92	Lw Cirebon	Telp	300.000	100.000	37.500	80.438	30.000	50.000	11.200	13.287					40.000	8.163	574.262	574.300
93	Danu Kurniawan	Telp	245.000	25.000	37.500	80.438	30.000	40.000	39.300						48.000		444.238	444.300
94	Alhanna Rita Rizka	Telp	245.000	25.000	37.500	80.438	30.000	60.000	39.300	27.024					40.000		471.888	471.900
95	Uma Mulyanti	Telp	245.000	25.000	37.500	80.438	30.000	50.000	39.300	13.300					44.000	7.143	480.365	480.400
96	Endahika	Telp	245.000	25.000	37.500	80.438	30.000	55.000	39.300	14.000					44.000	7.143	450.095	450.100
97	Sudarna	Telp	150.000	25.000	37.500	80.438	30.000	50.000	60.000				24.000		44.000	5.102	408.335	408.400
98	Mika Okawana	Telp	245.000	25.000	37.500	80.438	30.000	45.000	39.300	2.800					36.000		444.038	444.100
99	Nawarati	Telp	245.000	25.000	37.500	80.438	30.000	45.000	39.300						40.000	7.143	425.095	425.100
100	Anessa Daryanto	Telp	245.000	25.000	37.500	80.438	30.000	60.000	39.300	12.250			30.000		48.000	7.143	551.485	551.500
101	Samudiyah	Telp	245.000	25.000	37.500	80.438	30.000	50.000	39.300	44.100					44.000	7.143	480.195	480.200
102	Rajal Sri Mahalia	Telp	245.000	25.000	37.500	80.438	30.000	60.000	39.300	19.000					40.000	7.143	464.695	464.700
103	Agnes Suryanto	Telp	150.000	25.000	37.500	80.438	30.000	57.500	80.500	7.500					46.000	5.102	407.335	407.400
104	Purnawanegara	Telp	245.000	25.000	37.500	80.438	30.000	47.500	39.300	98.000					34.000	8.163	604.575	604.600
105	Wiwik Setyaning	Telp	245.000	25.000	37.500	80.438	30.000	50.000	39.300	122.500			50.000		40.000		680.038	680.100
106	Intan Sumadewa	Telp	150.000	25.000	37.500	80.438	30.000	40.000	80.000	37.500					32.000	7.143	465.895	465.900

NO	NAMA	JABATAN	STATUS	GAPOK	TUNJANGAN				PENYESUAMAN	LDR WAG & IDADIA	LNR DIHAS	IHC	TRAHS	T FERBAK	LAIRQ	MAKANI	JAMGOS1	JUMLAH	FEMBULIAN
					T STRUK	T FUNCS	T LAUK P	T BERAS											
107	Dwanan Lisyandogum	Pendataran	Tolop	150.000		37.500	80.438	30.000	60.000	15.000	67.500			50.000	42.000	7.144	503.304	503.400	
108	Ika Rotajili	Cuci Serv	Tolop	245.000	25.000	37.500	80.438	30.000	30.300	68.600	73.500				46.000	7.144	603.695	603.700	
109	Hesdian Khasanah	Cuci Serv	Tolop	245.000		37.500	80.438	30.000	30.300	44.100	61.250				46.000	7.144	541.945	542.000	
110	Sasana Harjo AS	Cuci Serv	Tolop	245.000		37.500	80.438	30.000	30.300	19.600	58.800				52.000	7.144	516.494	516.500	
111	Christianto	Saipam	Tolop	150.000	112.500	37.500	80.438	30.000	20.525	27.000	9.000				44.000	8.163	469.890	469.900	
112	Inam Suwandi	Saipam	Tolop	150.000	112.500	37.500	80.438	30.000	20.525	45.000	9.000				36.000	8.163	482.800	482.800	
113	1991 Harbino	Saipam	Tolop	150.000	112.500	37.500	80.438	30.000	20.525	57.500	9.000				46.000	8.163	443.300	443.300	
114	Sekda	Saipam	Tolop	150.000	112.500	37.500	80.438	30.000	20.525	27.000	9.000				42.000	8.163	469.300	469.300	
115	Sugri	Diver	Tolop	150.000		37.500	80.438	30.000	80.500		7.713			24.000	48.000	6.122	456.529	456.600	
116	Suwanto	Pml Sarana	Tolop	150.000		37.500	80.438	30.000	60.000	35.143				50.000	44.000	6.122	651.000	651.100	
117	Agus Purno	Operasional	Honoror	275.000															
118	Wahyu Prasetyo B	Operasional	Tolop	150.000		37.500	80.438	30.000	80.500		45.600			24.000		5.102	500.445	500.500	
119	Kernawanto	Clean Serv	Tolop	150.000		37.500	80.438	30.000	80.500	15.000				24.000		5.102	489.836	489.900	
120	Alhyono	Clean Serv	Tolop	150.000		37.500	80.438	30.000	80.500	27.000				24.000		5.102	482.586	482.600	
121	Yuli Wahyudi	Clean Serv	Tolop	150.000		37.500	80.438	30.000	80.500	27.000				24.000		5.102	485.836	485.900	
122	Sarnali	Clean Serv	Tolop	150.000		37.500	80.438	30.000	80.500	15.000				24.000		5.102	472.336	472.400	
123	Mu Wazim	Laundry	Tolop	150.000		37.500	80.438	30.000	80.500	12.000				22.475	50.000	5.102	444.311	444.400	
124	Aplinsuh	Laundry	Tolop	150.000		37.500	80.438	30.000	80.500	27.000				22.475	49.000	5.102	459.811	459.900	
125	Sri Siharim	Laundry	Tolop	150.000		37.500	80.438	30.000	80.500	27.000				22.475	48.000	5.102	458.811	458.900	
126	Carlina	Laundry	Tolop	150.000		37.500	80.438	30.000	80.500	15.000				22.475	48.000	5.102	451.813	452.000	
127	Maryati	Pul timor	Honoror						200.500										
128	Endar Hamam	Rohanawati	Honoror	125.000															
129	Puloyo	Honoror ICD	Pul Timo	200.000									12.000						
130	Melani Setyaningrum	Kasan	Pul Timo						360.000								360.000	360.000	
131	Iyeni Rahmawati	Bk dan VK	Misa Percontaan	290.000					35.200		14.491								
132	Dina Marjaniwati	Bidan Sheila	Misa Percontaan	290.000					45.000										
133	Pikramah Nur Ikhitar	Laboran	Misa Percontaan	290.000					40.000										
134	Iris Ralayani	Laboran	Misa Percontaan	290.000					40.000										
135	Suryani	CV	Transport														8.500	8.500	
136	Quiniani	CV	Transport														9.750	9.750	
137	Bowo	CV	Transport														19.250	19.250	
138	Muji	CV	Transport														500	500	
139	Hendika	CV	Transport														4.000	4.000	
	Jumlah Total			28.796.000	1.056.000	4.012.500	8.615.532	3.390.000	3.948.990	2.568.823	2.339.840	737.500	806.750	589.000	109.900	4.068.000	66.224.042	66.229.000	



Struktural
 Fungsional/Operasional



SURAT KETERANGAN


No : 343/P124.6/VIII/2005

Yang bertanda tangan di bawah ini, Direktur Administrasi Umum dan Keuangan Rumah Sakit Islam Hidayatullah, menerangkan bahwa :

Nama	: Adryan R. Nasution
No. Mahasiswa	: 98 312 495
Jurusan	: Akuntansi
Fakultas	: Ekonomi
Universitas	: Islam Indonesia Yogyakarta

benar – benar telah melakukan Penelitian sebagai syarat penyusunan Skripsi di Rumah Sakit Islam Hidayatullah pada bulan Juni 2005

Demikian surat keterangan ini dibuat untuk digunakan sebagaimana mestinya.

RUMAH SAKIT ISLAM HIDAYATULLAH
Yogyakarta, 4 Agustus 2005
Direktur Administrasi, Umum dan Keuangan,

Papang Permadi Prasetyo, SE., MM
YOGYAKARTA