

TESIS

**ANALISIS PENGARUH KARAKTERISTIK SISTEM PENGANGGARAN
TERHADAP KINERJA FINANSIAL MELALUI MOTIVASI MANAJER DAN
KINERJA OPERASIONAL SEBAGAI VARIABEL INTERVENING**

(STUDI KASUS DI RUMAH SAKIT ISLAM SURABAYA)



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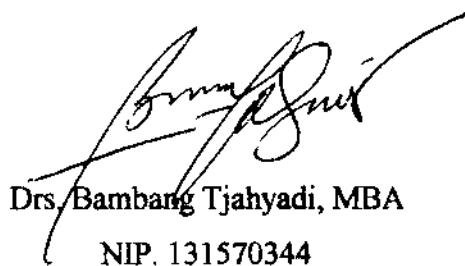
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ABSTRACT

Budgeting is a crucial element in management control system. It does not only function as a means of planning and control, but has also become an instrument for coordination, communication, performance evaluation, and motivation. If budgeting is being used as basic of performance evaluation, there is supposed to be a significant attention on the close relationship between characteristic of budgeting system and motivation aspect.

A specific problem which occurs in RS Islam Surabaya (*Surabaya Islamic Hospital*) is; the decreasing trend which happened upon operational and financial performance consecutively from 1996 to 2001. Some factors that may be influential toward those decreasing performances are ranging from organizational (including management, budget system, motivation, competence, technology, service quality, tariff arrangement system, and facilities), societal (involving their demand, their buy power, and reliability), and environment perspective (government's policies, competitiveness, and economical situation). In this case, the point of observation will be merely around organizational perspective, i.e. the characteristic of budgeting system, manager's motivation, and operational and financial performance.

This research used three type of data collection, such as observation, documentation, and followed by interviewer with some respondents who consist of all managers and several patients in VIP Room and III Class in RS Islam Surabaya (*Surabaya Islamic Hospital*). The research was conducted in March – April 2003. The collected data was processed both qualitatively and quantitatively by means of *Structure Equation Modeling (SEM)* analytical technique. By viewing the influence of budget system characteristic variables against financial and operational performance through manager's motivation, we achieve a great deal of assistance from AMOS 4.0 statistic program.

On the basis of qualitative and quantitative analysis, the result show us that the budget system belongs to RS Islam Surabaya (*Surabaya Islamic Hospital*), is performing a *bottom-up* style along with significance characteristics expressing motivation. However, that budget system does all that characteristics affect financial performance, since it is not also significantly influential against several variables of motivation and operational performance as presumably medium variable. It might happen; perhaps because of that RS Islam Surabaya (*Surabaya Islamic Hospital*), has not applied budget's function as performance evaluation and motivation within exiting planning system. In other words, instead of orientating activities and financial planning on patients' demand and expectation (as the consumers of hospital service), RS Islam Surabaya (*Surabaya Islamic Hospital*) is more interested in orientating on their own internal importance.

Key word: characteristic of budgeting system, manager's motivation, operational and financial performance.