

## SUMMARY

### **The Establishment Activities of Business Unit as an Autonomous and Profitable Profit Center (The Case Study on PD Pasar Surya Surabaya)**

Wuri Handayani

Based on Local Government Regulation No. 10/1982, the purpose of establishment PD Pasar Surya was to carry out traditional market facility service and growing of local government revenue. PD Pasar Surya is the one of local government enterprise which manage 81 business units which scattered on Surabaya. Each business unit has a different size, number of trader, economic potential and growth rate. With the bigger potential asset, financial performance of PD Pasar Surya has not made the best because each division hasn't maximized their existing potential. PD Pasar still has not known profitability of each business unit. That is why PD Pasar Surya has not made the best their performance. To follow that logical thinking, PD Pasar Surya made every effort to improve performance which focused on organization structure change to direct operational and technical capabilities more professional and productive. Through this way, they settled the potential business units become an autonomous unit on operational management in a professional manner.

That was impossible to settle their business unites as a profit center. There was 2 conditions should be exists; 1) the managers should have the relevant information about revenue and expense which the business unit could get and 2) The managers should have authority to control their operational activities, include financial management

Based on condition above, the research question of this qualitative study is "how the preparation activities of business unit as a profit center?" The objective of this study is to get descriptive in depth and holistic the preparation activities to settle a business unit as a profit center on PD Pasar Surya. This illustration of their activities will be a benchmark for the other business unit. For internal management, this study will useful to give a holistic illustration about the problem which faced by business units. In addition, due to the close link of this study with the improve performances, the result of this study can be used as an input for empowerment of local government enterprise so could manage business-like operation to become more professional. Finally, this study could bring its contribution to management accounting field, especially in the study about responsibility centers which the focus of management control.

This study was a qualitative research with multiple case studies and multiple analysis approach. This study investigated 12 business units which settled to a profit center. The use of these entire business unit will give a holistic illustration how preparation activities of business unit as a profit center. This study consisted of four steps: 1) holistic exploration; 2) focused exploration; 3) confirmation and ended with 4) the interpretation of the result.

PD Pasar Surya established profit center through steps, there are : 1) chose a type of responsibility center which suitable for this business; 2) feasibility

## RINGKASAN

### Aktivitas Pembentukan Unit Pasar Sebagai Profit Center yang Mandiri dan Mampu Menghasilkan Laba Optimal (Studi Kasus Pada PD Pasar Surya Surabaya)

Wuri Handayani

Sesuai dengan Peraturan Daerah No. 10 tahun 1982, keberadaan PD Pasar Surya dimaksudkan untuk menyediakan sarana perpasaran sekaligus memupuk Pendapatan Asli Daerah. Ditinjau dari kinerja keuangannya, laba operasional yang diperoleh selama periode 2001-2004 cenderung mengalami peningkatan, namun jika dikaji lebih mendalam, kenaikan laba operasional disebabkan karena adanya pendapatan pengembangan pasar yang diperoleh karena adanya pembangunan. Tidak semua pasar potensial untuk dikembangkan, sehingga untuk mempertahankan dan meningkatkan kinerja di masa mendatang, maka intensifikasi dan ekstensifikasi pendapatan di unit pasar penting untuk ditingkatkan. Unit pasar selama ini merupakan *revenue center*, unit hanya fokus pada pencapaian pendapatan retribusi, balik nama, ijin, dan lain-lain, sedangkan seluruh pengeluaran yang terjadi di unit menjadi kewajiban dari kantor pusat. Hasil evaluasi anggaran pendapatan dan realisasi selama periode 2003-2004 menunjukkan penurunan dimana hampir seluruh unit pasar tidak mencapai target anggaran yang ditetapkan.

Mencermati kondisi di atas, manajemen PD Pasar Surya berupaya melakukan upaya peningkatan kinerja unit yang difokuskan pada restrukturisasi organisasi yang diarahkan pada kapabilitas operasional dan teknis sehingga lebih profesional dan produktif dengan menetapkan pasar-pasar yang potensial menjadi suatu unit organisasi yang mandiri dalam mengelola kegiatan operasional secara lebih profesional. PD Pasar akan menjadikan unit pasar tersebut sebagai *profit center*, dengan tujuan bahwa kinerja kepala pasar dapat dievaluasi dari profit yang dihasilkan sehingga akan memacu kepala pasar untuk lebih memfokuskan pada intensifikasi dan ekstensifikasi pendapatan, di samping juga menekan pengeluaran di unitnya. Pembentukan *profit center* juga memungkinkan dikembangkannya peningkatan kinerja dan pengembangan pengukurannya, termasuk juga *reward and punishment*-nya. Ada 2 kondisi yang seharusnya dipenuhi sebelum suatu unit dijadikan sebagai *profit center*, yaitu (1) manajer harus memiliki informasi yang memadai mengenai pendapatan dan beban yang dihasilkan oleh unit yang dipimpinnya dan (2) manajer harus memiliki wewenang tertentu untuk mengendalikan pendapatan dan pengeluaran yang diterimanya.

Berdasarkan latar belakang di atas, maka studi kualitatif ini memasalahkan tentang "Bagaimana aktivitas yang dilakukan PD Pasar Surya untuk membentuk unit-unit pasar menjadi *profit center*?" Tujuan penelitian ini adalah untuk mengetahui secara mendalam (*in depth*) dan menyeluruh tentang aktivitas pembentukan *profit center* di unit pasar yang dikelola PD Pasar Surya. Gambaran aktivitas ini diharapkan bisa menjadi *benchmark* bagi pembentukan *profit center* bagi unit pasar yang lainnya di lingkungan PD Pasar Surya maupun BUMD lain

dengan tipe kegiatan dan pelayanan yang sama. Bagi pihak manajemen untuk penelitian ini akan bermanfaat memberikan gambaran secara menyeluruh permasalahan yang dihadapi tiap-tiap unit yang mungkin berbeda dengan unit lainnya. Penelitian ini diharapkan dapat menjadi masukan bagi pemberdayaan BUMD lain di era otonomi daerah agar dapat dikelola menurut prinsip-prinsip usaha yang sehat (*business-like operation*) sehingga menjadi lebih profesional dan produktif.

Penelitian ini menggunakan pendekatan *multiple case study* dengan *multiple unit analysis*. Penelitian dilakukan di 12 unit pasar yang dijadikan *profit center*. Dengan dilakukannya penelitian pada seluruh unit pasar ini, maka diharapkan peneliti akan memiliki gambaran menyeluruh bagaimana aktivitas pembentukan *profit center* ini di unit-unit pasar tersebut. Penelitian ini dilakukan dengan beberapa tahap, yaitu 1) tahap eksplorasi menyeluruh, 2) tahap eksplorasi terfokus, 3) tahap konfirmasi dan 4) tahap interpretasi data.

Aktivitas pembentukan *profit center* dilakukan melalui beberapa tahapan, yaitu 1) penetapan tipe pusat pertanggungjawaban yang sesuai, 2) evaluasi kelayakan unit-unit sebagai *pilot project*, 3) Identifikasi aktivitas yang didelegasikan ke unit-unit dan 4) penyiapan penyajian informasi yang relevan dengan menerapkan akuntansi pertanggungjawaban. Hasil penelitian menunjukkan ada 5 fenomena yang terkait dengan aktivitas pembentukan *profit center* di unit pasar yang dikelola PD Pasar Surya. Fenomena tersebut adalah 1) masih tersentralisasinya sistem yang ada saat ini; 2) adanya kecenderungan bagian-bagian di kantor pusat untuk tetap mempertahankan tugas dan tanggung jawabnya di kantor pusat; 3) pendelegasian wewenang harus melalui restrukturisasi organisasi; 4) kepala pasar sulit memperoleh informasi yang relevan mengenai pengeluaran; 5) masih belum adanya kesadaran/*awareness* kepala pasar terhadap tanggung jawab menghasilkan profit di unitnya.

Penelitian ini memiliki keterbatasan dalam metode pengumpulan data yang tidak dapat meng-cover seluruh aktivitas yang dilakukan, wawancara hanya dilakukan kepada beberapa orang, informasi yang disampaikan para responden di masa lalu mungkin berbeda dengan saat ini karena mutasi atau faktor lainnya.

**ABSTRACT**

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PD Pasar Surya established profit center through steps, there are : 1) chose a type of responsibility center which suitable for this business; 2) feasibility evaluation to determine which units as a profit center; 3) identification activities which could delegate to these units and 4) preparation of relevant information about revenue and expense by responsibility accounting implementation. The results of this study at least five phenomena due to the preparation activities of business unit ad a profit center. There are: 1) still centralized entire system; 2) there was a strong enough to endure the operational activities on head office; 3) the process to delegation of authority to lower unit organization have through organization structure change; 4) the business unit managers was difficult to get the relevant information about their expense and 5) the managers have not awareness yet about their responsible to make a profit

**Keywords: establishment activities, business unit, profit center, organizational structure change**

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This study had limitation in data collection method (done by interviewing, documentation and observation method) so that these methods couldn't cover all activities and researcher done interview to a few personal. This study also had a time constrain, because the answered which convey in past may be different with the current condition.