

## ABSTRACT

The purpose of this study was to obtain evident empirically about the relationship between the managers perception about the importance of management control system as the effort of increasing the income of government Generat Hospital in Irian Jaya Province. So we determined four Generat Hospital as the object of the study. And the respondents were Top Manager (Director) and Midle Manager (Unit Principal) consisting of each Generat Hospital 10 sampel for one Hospital, so totally 40 samples. Hospital has social function but in its progress will move to economical function that can give contribution from income Government of Irian Jaya Province based on the SK. Gubernur No. 3, 1994.

So to Increase the income, management control system function played an important role in performing the activity of increasing the income. So there were some variables having closed relationship in management controlled system and connected with hospital income. Independent variables (x) investigated, namely organnizational Structure, Responsibility Centre and Giving The Authority Measurement. Information Fow, Program, Budget Arrangement profit Budget in controlling Process, informing of financil Report work. Compensation Draft of executive Incentive. And the dependent variable was Income (Y) reached revenue.

The data used in this study was qualitative data collected based on the questionnaires.

To measure the rperception influence of the manager about the importance of management controlled system in increasing income effort, was used technical analysis multiple regression test.

Based on this test, the result revealed that the management controlled system simultaneously had very significant influence to the reached income at four Generat Hospital in Irian Jaya Province.

It could be seen on the calculation with  $\alpha = 0,05$ , obtained F rasio = 45 and F table = 3.08. And the influential variable dominantly for second hypothesis  $t_h = 2.83$  and  $t_b = 2,31$ . It was pointed from the calculation where Responsibility Centre and Authority Giving was the biggest ( $r^2$ ).