

## **ABSTRACT**

### **The Influence of Cost Accounting System Design toward the Performance through the Relevance and the Use of Cost Data of Public Hospital in Surabaya**

This research is to examine the influence of cost accounting system design toward the performance through the relevance and the use of cost data of public hospital in Surabaya. The subjects of this research are all of the public hospital in Surabaya.

The data is being collected through the direct interview using questioner to 36 finance managers of public hospital in Surabaya. The statistic procedure is to analyze data from this research by using a helper programme Statistical Package for Social Science (SPSS) and AMOS 4.01. In order to examine the relation between exogen variable and endogen variable using path analysis.

The research's result indicate that from 5 hypothesis there is only one hypothesis which acceptable. The accepted hypothesis is the third one; it is the use of cost data which give influence to the performance of public hospital in Surabaya. Hypothesis 1 (The cost accounting system design give influence to the relevance cost data on public hospital in Surabaya), hypothesis 2 (The relevance cost data give influence to the use of cost data on public hospital in Surabaya), hypothesis 4 (The cost accounting system design give influence to the performance of public hospital in Surabaya), and hypothesis 5 (The cost accounting system design give influence toward the performance through the relevance and the use of cost data of public hospital in Surabaya) are unacceptable hypothesis.

**Key words:** Cost accounting system design, the performance, relevance, the use of cost data, path analysis.