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IMPLEMENTATION OF ACCOUNTABILITY IN THE MANAGEMENT OF PKU MUHAMMADIYAH SUKOHARJO HOSPITAL

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Abstract

This research aims to explain the accountability of the management of the PKU Muhammadiyah Sukoharjo hospital from five aspects, namely legal and honesty aspects, process aspects, program aspects, policy aspects and financial aspects. This research uses a qualitative method from a phenomenological perspective. The data collection technique used was triangulation using in-depth interviews, observation and documentation. Data analysis was carried out in three stages, namely data reduction, data presentation, and drawing conclusions. The results of this research show that hospital management accountability. PKU Muhammadiyah Sukoharjo seen from the first five aspects, legal and honesty aspects states that there is no KKN at the employee, nurse and staff selection stage and carries out tasks in accordance with the established SOP. Second, aspects of the hospital program. PKU Muhammadiyah Sukoharjo provides training programs and workshops for doctors, nurses and other employees. The three aspects of the process indicate that the main tasks and functions have been carried out well, marked by appropriate service times according to procedures and affordable costs. Fourth, the policy aspect, policies made by the director such as costs, quality, SOPs that must be fulfilled. Fifth, financial accountability, there is no transparency regarding hospital financial reports. PKU Muhammadiyah Sukoharjo towards the community, apart from that there were no reports of hospital activity. PKU Muhammadiyah Sukoharjo therefore does not comply with the rules of PSAK No. 45 concerning financial reporting of non-profit organizations.

Keyword: Accountability; Hospital Management; Financial Management.

INTRODUCTION

According to its origin, accountability can be interpreted as a "situation that can be accounted for". Accountability in health facilities, especially for hospitals, is a demand for hospitals to be able to operate in accordance with the norms and values they adhere to and to be able to accommodate various genuine community needs. The administration of public services by bureaucratic officials must not only be in accordance with the values or norms of the organization, but also must be in accordance with the values or norms held by society. The problem that arises is that public services provided by the bureaucracy only refer to the regulations set by the organization without considering the values that already exist in society. By ignoring these societal values, it is clear that the services offered by the bureaucracy are just formalities or routines, without prioritizing service quality. It is very important to adapt services to society's internal values, because when policies or rules are created to serve society, they

cannot anticipate all the twists and turns involved. With the implementation of universal health protection, the obligation to be responsible for hospitals will depend on how hospitals fulfill their role in the health system to improve public welfare.

At the beginning of the 20th century, Indonesia experienced significant changes compared to the previous century. This change was related to the way the anti-colonial struggle was carried out. One method used is to establish organizations. These organizations have various principles, including religious principles. K.H. Ahmad Dahlan, who founded the Muhammadiyah organization in 1912. Before that, in 1890 K.H. Ahmad Dahlan went on the Hajj pilgrimage to Melkah and studied with Ahmad Khatib and others. Since returning to Indonesia under the leadership of K.H. Ahmad Dahlan, he worked hard to defend Islam. In 1909, Ahmad Dahlan entered the Buddhist Temple in the hope of bringing change among his followers. However, his companion did not agree, which resulted in the formation of the Muhammadiyah organization in Yogyakarta. Initially, Muhammadiyah dedicated its activities to education. The Muhammadiyah community in Kabanjahel has existed since 1936, founded by Sujonono (Kabanjahel Post Office Employees) and Minangkabau immigrants. This was caused by the fact that at that time, the number of Karo people who were Muslim was relatively small, or a minority. Islam is still very few or a minority. In the early years of its existence, the Muhammadiyah Organization in Kabanjahel was only involved in educational activities for its members and did not yet have an established business venture. In 1954, Minangkabau leaders reorganized the Muhammadiyah organization in Kabanjahel. Abdul Rahim, Ahmad Kafi, Sutan Saleh Tanjung, and Sidi T. Bahagia are people who contributed to this. The Muhammadiyah organization in Kabanjahel, Karo Regency has developed rapidly since it was founded in 1954 until now. Muhammadiyah Kabanjahel has a number of important functions that contribute to the success of the organization and have an impact on members and the general public. Every day, the Muhammadiyah organization works to strengthen ties with its components by recognizing and appreciating various business sectors that can be seen in development, including education, health and economics.

The aim of this organization is to create a true Islamic society, namely a peaceful, happy, just and prosperous society under the protection of Allah SWT, the most merciful. To achieve this goal, Muhammadiyah strives and operates in the social sector, which includes: Education, Health, Social Services, Economics and Islamic Da'wah. Specifically in order to launch charity efforts in the field of social health, Muhammadiyah formed a section called the Majellis Pelmbina Kelselngsaraan Oelmoelm, abbreviated as PKO Majellis. Since 1962, it has been changed into the Majellis Pelmbina Kelseljahtelraan Ummah, abbreviated as Majellis PKU. Health efforts in the Muhammadiyah environment began by establishing the Health Center. "Pelnolong Kelselngsaraan Oelmoelm" in 1923, which later became PKU Muhammadiyah Hospital Yogyakarta now. Health efforts emerged in Seltellah in other cities on the island of Java, including: Solo, Selmarang, Surabaya, Malang, Bandung and Jakarta. Then followed outside Java. Selpelrti in Ujung Pandang, Padang, Banjarmasin, and others. Initially, there were health centers that provided health services to the surrounding communities. The service is by establishing a maternity clinic. This kind of thing can be seen in many places, including Yogyakarta, Solo, Surabaya. Apart from that, businesses have also grown, specifically establishing Belrsalin Clinics directly, to serve and provide assistance to pregnant and giving birth mothers. The next growth is that some remain as health centers with maternity clinics, but there are those that can grow and become hospitals. Examples of this are PKU Muhammadiyah Hospital Yogyakarta, PKU Muhammadiyah Hospital Surakarta, and Siti Khadijah Hospital Selpanjang Surabaya. Apart from using the methods listed above, there are also direct hospital establishment efforts.

Accountability is a form of holding responsibility for an activity carried out. In the research carried out by (Panggabelan et al., 2023) there are several principles of accountability that are required, namely commitment from the leadership, achieving goal achievement, a system that can guarantee resources, commitment to the vision and mission, honesty, objective, transparent and innovative. The criteria for the principle of accountability in hospital management refer to the commitment to what extent the accountability concept is carried out in hospital management to the community, people, organizations, government and the role of leadership in the assigned responsibilities, goals and resources. Openness to information and capacity to analyze and report and transparency to access relevant information related to hospital management.

RESEARCH METHOD

The research method used in this study is a qualitative method. A qualitative method is a research procedure that produces descriptive data in the form of written or spoken words from people or observable behavior. According to (Welckel, 2020), qualitative research methods form data in the form of sentences or narratives that are obtained through qualitative data collection techniques. Descriptive research is a type of research methodology that presents all available data or specific subject or object level data, then analyzes and compares it based on current observations and ultimately provides useful information for the advancement of knowledge and more accurate problem solving in various situations. Broad descriptive research is a research activity that aims to measure or try to detect an event or symptom systematically, in fact with accurate analysis (Nurmala et al., 2021).

The use of a qualitative method in this research is considered more appropriate because this method supports the author to gain a broader and deeper understanding of the object being researched, namely the management accountability of the PKU Muhammadiyah Sukoharjo Hospital. To answer problems in this research, data is needed regarding the flow of hospital accountability. PKU Muhammadiyah Sukoharjo. Explaining that quantitative models can only examine a few variables and explore only empirical and measurable facts, so they cannot answer the problems that have been determined in this research. Therefore, researchers choose qualitative methods to collect data that is complete, in-depth, and meaningful to achieve the research objectives.

The research team chose a qualitative method design with a psychological perspective, namely research on accountability in hospital management. PKU Muhammadiyah Sukoharjo. Phenomenology research is a research strategy through identification procedures and deepening of human experiences from specific phenomena, in this case the experience of managing and using hospital facilities. PKU Muhammadiyah as a form of accountability to the public. Data interpretation in this research is pragmatism which is based on an understanding of the "what" and "how" of actual accountability regarding hospital management. PKU Muhammadiyah Sukoharjo regarding the quality of health and welfare of the community. Therefore, the unit of analysis for this research is hospital management. PKU Muhammadiyah Sukoharjo as agent and patient/user of the hospital. PKU Sukoharjo as Stakeholder RS. PKU Muhammadiyah Sukoharjo. Data collection was carried out through non-participatory observation and in-depth interviews with stakeholders, namely hospital patients. PKU Muhammadiyah Sukoharjo, while the agency is managing the hospital. PKU Muhammadiyah Sukoharjo, namely the main director, finance director, general and staff director, director of medical services, MPKU chairman, head of the AIK & Kelmuhammadiyah subdivision of PW Muhammadiyah Java Tengah and chairman of PDM Sukoharjo. Research data validation is carried out through triangulation processes and data interpretation analysis.

RESULTS AND DISCUSSION

3.1 Results

Informant Characteristics

One of the methods used in data collection techniques is structured selmitel interviews which are conducted in depth with each informant. The informants interviewed at the data collection stage were 9 people consisting of 8 from the hospital. PKU Muhammadiyah and 1 from patient or hospital service user. Pku Muhammadiyah.

Data Reductions Process

Data reduction is carried out by selecting the main things from all the data obtained from the informants' answers at the data collection stage. Pelnelliti also conducts interviews with patients to find out how responsive they are to receiving the benefits of hospital services. PKU Muhammadiyah as well as employees or hospital supervisors. PKU Muhammadiyah in carrying out hospital management. PKU Muhammadiyah Sukoharjo. Data reduction on benefit recipients or hospital supervisors. PKU Muhammadiyah is presented in table 1.

Table 1.
Results of Data Reduction I

No	Question	Answer				
		Informant 1	Informant 2	Informant 3	Informant 4	Informant 5
1	Is it in the hospital? PKU Muhammadiyah has a Training Program for Employees?	Yes Have. BNLS (Basic Neurology Life Support) training, Stroke Askep Training (Stroke nursing care) Neurosurger y perioperativ e training, basic life support training stage 1, Patient mobility workshop, in-house stroke askep, in-house PKRS	BNLS (Basic Neurology Life Support) training, Stroke Askep Training (Stroke nursing care) Neurosurger y perioperativ e training, basic life support training stage 1, Patient mobility workshop, in-house stroke askep, in-house PKRS training, in-	BNLS (Basic Neurology Life Support) training, Stroke Askep Training (Stroke nursing care) Neurosurger y perioperativ e training, basic life support training stage 1, Patient mobility workshop, in-house stroke askep, in-house PKRS training, in-	BNLS (Basic Neurology Life Support) training, Stroke Askep Training (Stroke nursing care) Neurosurger y perioperativ e training, basic life support training stage 1, Patient mobility workshop, in-house stroke askep, in-house PKRS training, in-	Every hospital must have a training program, judging from the facilities provided by the hospital. PKU Muhammadiyah, namely security, who greets and is always friendly in helping patients and visitors, must also receive training from the hospital.

	training, in-house K3RS training, in-house K3RS training, in-house K3RS training, in-house administrative management training, infection control prevention training, Code Blue training, firefighting training, evaluation of training activities, hospital digitalization training, and training in making financial reports in accordance with hospital financial standards.	house K3RS training, in-house K3RS training, in-house administrative management training, infection control prevention training, Code Blue training, firefighting training, evaluation of training activities, hospital digitalization training, and training in making financial reports in accordance with hospital financial standards.	house K3RS training, in-house K3RS training, in-house administrative management training, infection control prevention training, Code Blue training, firefighting training, evaluation of training activities, hospital digitalization training, and training in making financial reports in accordance with hospital financial standards.	administrative management training, Code Blue training, firefighting training, evaluation of training activities, hospital digitalization training, and training in making financial reports in accordance with hospital financial standards.		
2	What is the quality of hospital service? PKU Muhammadiyah Muhammadiyah	Very good, proven by the management quality standards of PKU Muhammadiyah Hospital which have exceeded standards.	Very well, judging from previous years, PKU Muhammadiyah always improves the quality of services and medical equipment. Always carrying out developments for patient comfort, both	Very good, because it is in accordance with the hospital's vision and mission. PKU Muhammadiyah is organizing a hospital with an Islamic nuance that has professional, high-quality	Very good, we at PKU Muhammadiyah always try to provide the best service for patients and workers in the hospital environment. PKU Muhammadiyah. The hope is that management both in terms	Very good, because the nurses are friendly and very responsive when patients need help.

			inpatients and outpatients.	and complete health services.	of human resources and patients will produce the best quality and can work wholeheartedly.	
3	What are the facilities at the hospital? PKU Muhammadiyah Sukoharjo?	Good, View from the hospital building. PKU Muhammadiyah has undergone changes, adequate inpatient facilities and the medical equipment used for inpatient care are good.	Very good, because PKU provides quality services and facilities to get maximum results.	Well, in terms of buildings and medical equipment for in-patient care, they have been met, but there are still some medical equipment that is lacking so they have to be referred to another hospital.	Well, hospital service facilities are always experiencing development with health equipment being updated, but it is still acknowledged that these tools still need to be updated in order to continue to provide maximum service.	Very good, because I think the medical equipment is complete so that I can be treated at the hospital. PKU Muhammadiyah.
4	Do you know the hospital's financial reports? PKU Muhammadiyah Sukoharjo?	Yes, because the responsibility for financial reports ultimately lies with PW Central Java.	Yes, because PKU Muhammadiyah Sukoharjo is located in Sukoharjo, financial reports are also sent to PDM Muhammadiyah Sukoharjo.	No, I don't know the hospital's financial statements. PKU Muhammadiyah Sukoharjo.	Yes, because it's a hospital. PKU is under MPKU Sukoharjo, so financial reports are accountable to MPKU, BPH, PDM and PW Central Java.	No, Maybe limited to hospitals. PKU Muhammadiyah.
5	What are your hopes for hospital services? PKU	Hopefully RS. PKU Muhammadiyah always provides	Hopefully RS. PKU Muhammadiyah always improves	Hopefully RS. PKU Muhammadiyah Sukoharjo	The hope is that we have complete medical equipment so	Hopefully RS. PKU Muhammadiyah Sukoharjo

Muhammadiyah Sukoharjo in the future?	good quality service for patients and the welfare of hospital employees. PKU Muhammadiyah Sukoharjo.	existing facilities that patients can be treated at the hospital. PKU Muhammadiyah Sukoharjo did not refuse on the grounds that it did not have this tool.	can develop and become big with an Islamic nuance and prioritizes patient health.	that everything can be handled well.	always improves the quality and quality of service consistently.
6 Are you a hospital employee? Is PKU Sukoharjo prosperous in receiving salaries/honors?					

Source: Primary Data Obtained (2021)

3.2 Discussion

Accountability For The Management Of PKU Muhammadiyah Sukoharjo Hospital

After data reduction, the next step is to present the data. Presentation of data is a description of conditions in the field with the aim of facilitating understanding of phenomena in research objects and answering research problems. The data display or data presentation process is presented by dividing 5 aspects of accountability.

Accountability can help build public trust in institutions. Therefore, accountability is an important issue because it will influence the legitimacy of hospital management institutions. In this sense, accountability is not only related to financial reporting and the programs created, but also indirectly related to issues of public legitimacy. The importance of good public services is marked by responsibility towards service providers, especially government officials. There are many aspects of accountability that must be considered by public organizations, especially those that directly affect the public, namely, accountability for law enforcement or responsibility for demanding compliance with the law, integrity accounting to avoid abuse of office, responsibility for actions. Process accountability is related to whether the delivery of services is in accordance with the administrative procedures that have been determined.

Legal Aspects Of Accountability And Honesty

Legal accountability and honesty is the responsibility of public institutions to behave honestly in their work and comply with applicable legal requirements. Law enforcement accountability refers to how an organization operates while complying with established regulations, while criminal accountability is related to preventing abuse of power, corruption

and conspiracy. Accountability laws ensure that laws are maintained, while accounting fairness ensures that organizational practices are sound and do not involve mismanagement or malpractice.

The results of the analysis show that legal accountability and honesty at the PKU Muhammadiyah Sukoharjo hospital are good and responsible because the nurses and staff carry out their duties based on the SOP that has been established. This can be seen from the awareness of nurses and employees to carry out tasks based on the SOPs that have been set so that services run efficiently and effectively. Apart from that, the Muhammadiyah environment has a Daily Supervisory Body which always monitors and evaluates hospital performance. PKU Muhammadiyah can thus reduce the occurrence of corruption, collusion and nepotism in hospitals. PKU Muhammadiyah Sukoharjo.

Accountability Aspects Of The Program

Program accountability refers to the relationship between programs that are not being implemented and programs that are being implemented. People involved in the program should be able to determine whether a poorly designed program can run smoothly or not, and what steps can be taken to ensure that a well-designed program runs smoothly. Program accountability is related to whether the stated goals can be achieved or not, as well as whether in the hospital. PKU Muhammadiyah Sukoharjo has completed the development of alternative programs that produce optimal results. The results of the analysis show that program access at the PKU Muhammadiyah Sukoharjo Hospital is now running smoothly. This can be seen from the increase in the number of employees and workers who carry out tasks based on established programs. In this way, the program currently being implemented is flexible and supports the strategy and achievement of the organization's vision, mission and goals.

The Trustworthy, Polite, Friendly and Sincere (ASRI) program is one of the programs implemented at Salelwangang Maros Hospital, a program launched at the hospital. This PKU Muhammadiyah requires that everything from sales personnel, management, doctors, medical and non-medical personnel to directors must provide services accompanied by Trustworthiness, Politeness, Friendliness and Sincerity where ASRI has become a characteristic of every worker in the hospital environment. PKU Muhammadiyah in providing services to create comfort for the patients it serves.

The role of health services in creating competent human resources cannot be separated from training and workshops. At the hospital. PKU Muhammadiyah Sukoharjo provides training and workshops from lower management to upper management levels, both administrative employees and medical personnel. These activities include training and workshops for medical and non-medical treatment such as BNLS (Basic Neurology Life Support) training, Askelp Strokel training (Stroke nursing care), Neurosurgery treatment training, basic life support training stage 1, Patient mobility workshop, in-house stroke care program, in-house PKRS training, in-house K3RS training, in-house K3RS training, in-house administrative management training, infection control prevention training, Codel Bluel training, firefighting training, evaluation of training activities, hospital digitalization training, and training in making financial reports in accordance with hospital financial standards . The aim of providing such training is so that both medical and non-medical personnel have the quality to be responsible for the tasks assigned. If the quality of work increases, maximum results will be obtained and patients will be satisfied in terms of service. However, there are still shortcomings in the implementation of the training as well as training support facilities which are still lacking & the facilitator personnel provided are still not sufficient to meet the needs of the training participants.

In a theoretical way, all stakeholders involved have the right to be responsible for the organization's activities for the benefit of the organization, no longer at the risk of the individual. Each individual can make achievements that are intrinsic in nature, that is, not easily measured, for example the opportunity to develop, achieve, affiliate and self-actualize. The idea of accountability is not only important morally and theoretically, but also practically. In this case, management must have the same goals as those set by the PKU Muhammadiyah Sukoharjo Organization, namely to prioritize Islamic teachings, especially the goal of providing high health standards for the community and caring for the poor, implementing Islamic teachings in accordance with Muhammadiyah's goals, and realizing employee who are prosperous and independent.

Accountability Of Process Aspects

The accountability of this process is related to how it is used to carry out its specific tasks, whether the way the PKU Muhammadiyah Sukoharjo Hospital handles its current tasks is satisfactory in terms of administrative procedural responsibilities. The reliability of the process is manifested as guaranteed by fast and responsive patient care which handles every patient complaint. The services provided by each nurse and employee must be fully responsible for the patients they serve. Nurses and staff in hospitals must be able to respond to patient requests or needs in a timely and efficient manner by developing communication skills and being able to handle any problems that may occur to patients calmly and quickly. The Muhammadiyah Sukoharjo Hospital explained that this hospital has two services, namely from the clinical sector and from the management sector. Clinical services through medical committees organize good clinical governance so that the quality of medical services and patient safety are more guaranteed and protected by prioritizing Islamic principles, thereby achieving clinical excellence and affordable health services for the community because these matters are the responsibility of the hospital. PKU Muhammadiyah Sukoharjo in providing the best service to patients. Meanwhile, from the management side, RS is needed. PKU Muhammadiyah Sukoharjo in carrying out hospital administration services. PKU Muhammadiyah Sukoharjo so that it can be centralized and have superior services at affordable costs and in accordance with Islamic principles.

Accountability Of Policy Aspects

Political responsibility is the responsibility of government institutions for the policies adopted. RS. PKU Muhammadiyah Sukoharjo must be able to take political responsibility, by considering the risks it will face in the future. One of the characteristics of politics is that every policy influences and influences society as a whole. Therefore, policy is a guide for action to achieve goals. The results of the analysis show that policy accountability in hospitals. PKU Muhammadiyah Sukoharjo has been running well. This has been proven by the policies made by the Director and implemented by all hospital staff. PKU Muhammadiyah Sukoharjo. These policies are:

1. Affordable costs for hospital services.
2. Improving the quality of hospital services. PKU Muhammadiyah Sukoharjo.
3. Maintenance at the Meldis Relkam Unit must be maintained in accordance with applicable requirements.
4. In carrying out their duties, each officer is obliged to comply with safety and health requirements in K3 (Work Safety and Health) including the use of personal protective equipment (PPE), while always referring to preventing and controlling infections.

5. Every officer must work in accordance with professional standards, applicable operational standards, ethics, professional discipline and respect for patient rights.
6. To maintain and improve competence.
7. Every officer is required to complete the training provided.
8. To carry out coordination and evaluation, regular monthly meetings must be held at least once a month.
9. Data recording and reporting is made in certain time periods (daily, weekly, monthly, quarterly, monthly and annually,

Financial Aspect Accountability

Islamic services at PKU Muhammadiyah Sukoharjo include a comprehensive service system that includes physical, mental and spiritual based on the principles of science and modern technology which are continuously developing and also refer to the aspects of aqidah, worship and morals. To realize other Islamic principles, PKU Muhammadiyah Sukoharjo also prepares financial reports in accordance with the regulations that apply in government regulations no. 71/2010 concerning accounting guidelines for public service agency hospitals. Apart from that, the strategic plan for PKU Muhammadiyah Hospital also revealed that one of the strategic plans is the implementation of accountable and transparent organizational governance. However, in its implementation, this report is not open to the public so that the transparency of information regarding finances cannot be accessed by the public. Financial reports are closed to Muhammadiyah internal affairs and reports to government officials who have errors. This was revealed by informant 2, director of finance and planning, Mr. Zainal Muttaqin as follows.

"Financial reports are not open to the public, I as the Director of the Finance and Planning Department am responsible for making financial reports, making long-term and short-term violations, evaluating and reporting them to the PDM of Sukoharjo Regency, MPKU of Sukoharjo Regency, PW Central Java as well as tax reporting requirements. at the tax office".

Information from relevant financial reports is really needed by hospital management/managers as a form of accountability and as a basis for effective economic decision making for hospitals in the future. Statement of Financial Accounting Standards No. 45 is a specific standard used by non-profit organizations. The characteristics of non-profit organizations are very different from business organizations that focus on increasing profits. Development lies in how the organization obtains the resources needed to carry out its various operational activities. The organization receives resources from donations from members and other donors without expecting any return from the organization itself. As a result of the characteristics of non-profit organizations that are not found in business organizations, as well as accepting donations, non-profit organizations use PSAK No. 45 which relates to Financial Reporting of Non-Profit Organizations. In table 4. explains whether RS. PKU Muhammadiyah in its reporting has used PSAK No. 45 or not yet. In table 4.4 it is explained that RS. PKU Muhammadiyah Sukoharjo has not yet fully adapted PSAK no. 45. This includes, for example, the absence of CALK in hospital financial reports. PKU Muhammadiyah Sukoharjo, differentiation of terms contained in PSAK No. 45 with hospital financial reports. PKU Muhammadiyah Sukoharjo and others which can be seen in table 2 below.

Table 2.

Analysis Used by PKU Muhammadiyah Sukoharjo Hospital Based on PSAK No. 45

No	Information	RS. PKU Muhammadiyah Sukoharjo	Appropriate or Not Appropriate	Information
1	PSAK No. 45 item 35: The financial reports of non-profit organizations include a report of financial position at the end of the reporting period, an activity report and cash flow report for a reporting period, and notes to the financial statements.	Hospital Financial Report. PKU Muhammadiyah Sukoharjo consists of a balance sheet, profit and loss report, cash flow report and change in equity report.	Not yet in accordance with point 35	Financial reports presented by RS. PKU Muhammadiyah Sukoharjo is not yet in accordance with PSAK No. 45, such as the absence of activity reports and notes to financial reports.
2	PSAK No. 45: 1) Item 12 Presents the collection of assets and liabilities that have similar characteristics in a relatively homogeneous group. 2) Item 36 Liquidity information is presented in the following way: 1. Present assets based on liquidity order, and liabilities based on time intervals 2. Group assets into current and non-current, and	Assets are classified into current assets and non-current assets. Current assets consist of cash, cash at the bank, BPJS receivables, drug supplies, laboratory supplies, medical record supplies, and radiology supplies. Meanwhile, non-current assets consist of land, buildings, buildings, vehicles, non-medical equipment, medical equipment, office equipment, room equipment, and machines and	In accordance with Points 12 and 36	The difference only lies in the mention of the terms. PSAK No. 45 uses the term non-current assets, while RS. PKU Muhammadiyah Sukoharjo uses the term non-current assets. Likewise, when mentioning the term current liabilities, which should be short-term liabilities according to PSAK No. 45.

- liabilities into vehicles. Liabilities short-term and are classified into long-term. current liabilities
3. provide such as medicines information about payable, laboratory the liquidity of payables and other assets or the current liabilities. maturity date of Long-term liabilities, liabilities include including bank debt, 3rd party restrictions on the debt, LWT debt. use of assets, in the notes to the financial statements.
- 3 PSAK No. 45: Equity consists of Not yet in Equity in a
a. Item 37 The capital and retained accordance hospital's statement
statement of earnings with points of financial
financial position 37 and 38. position is general.
presents the This is because
amount of there is no
each group of classification
net assets between
based on unrestricted equity,
whether or not permanently bound
there are equity or
restrictions temporarily bound
imposed by equity.
the
contributor,
namely:
permanently
bound,
temporarily
bound and
unbound.
- b. Item 38
Information
regarding the
nature and
amount of
permanent or

temporary restrictions is disclosed by presenting the amount in the financial statements or in the notes to the financial statements.

- | | | | | |
|---|---|---|---|---|
| 4 | PSAK No. 45 item 40: The activity report presents the amount of change in permanently restricted, temporarily restricted and unrestricted net assets in a period. | At the hospital. PKU Muhammadiyah Sukoharjo has presented operational/activity reports. | It is in accordance with point 40. | Financial reports presented by RS. PKU Muhammadiyah Sukoharjo is in accordance with PSAK no. 45. |
| 5 | PSAK No. 45:
a. Item 41 The activity report presents income as an addition to unrestricted net assets, unless its use is restricted by the contributor, and presents expenses as a deduction from unrestricted net assets.
b. Item 42 Contributions are presented | At the hospital. PKU Muhammadiyah Sukoharjo

At RSU Muhammadiyah North Sumatra, no operational/activity reports have been presented. The classification of hospital income and expenses is presented in the profit/loss report. | Not yet in accordance with points 41, 42 and 43 | Hospitals present income and expenses using profit/loss statements which produce profit/loss for the hospital. The hospital also does not present donations received. Meanwhile, according to PSAK No. These 45 revenues and expenses are presented in the operational/activity report as well as profits and losses as additions or deductions to unrestricted net assets. |

as additional unrestricted, permanently restricted or temporarily restricted net assets, depending on whether there are restrictions. In the case of restricted donations whose restrictions no longer apply within the same period, they can be presented as unrestricted donations as long as they are presented consistently and disclosed as an accounting policy.

- c. Item 43 of the activity report presents recognized gains and losses from investments and other assets (or liabilities) as additions to or deductions

from
 unrestricted
 net assets,
 unless their
 use is
 restricted.

- 6 PSAK No. 45 At RSU Not yet in Hospitals present
 item 44: The Muhammadiyah accordance income and
 activity report North Sumatra, no with point expenses using
 presents gross operational/activity 45. profit/loss
 amounts of reports have been statements.
 income and presented. Meanwhile,
 expenses. Information on according to PSAK
 However, income and No. These 45
 investment expenses is revenues and
 income can be presented by expenses are
 presented on a net hospitals in the presented in the
 basis provided profit/loss report. operational/activity
 that related report.
 expenses, such as
 custody fees and
 investment
 advisory fees, are
 disclosed in the
 notes to the
 financial
 statements.
- 7 PSAK No. 45 At the PKU Not yet in
 point 45: Activity Muhammadiyah accordance
 reports or notes to Sukoharjo Hospital, with point
 financial notes on the 45.
 statements must financial reports
 present have not been
 information presented.
 regarding
 expenses
 according to
 functional
 classification,
 such as according
 to main service
 program groups
 and supporting
 activities

8	PSAK No. 45 item 47: Cash flow statements are presented in accordance with PSAK No. 2 regarding Cash Flow Statements with the following additions: 1. Funding activities: a. cash receipts from donors whose use is limited to the long term b. cash receipts from donations and investment income whose use is limited to the acquisition, construction and maintenance of fixed assets, or increasing endowment funds. c. Interest and dividends are restricted for long-term use. 2. Disclosure of information regarding non-cash investment and funding activities: donations in the form of buildings or investment assets	Based on hospital operational activities, the cash flow report presents: 1. Cash flows from operating activities include: a. Cash inflows consist of services b. Cash outflow consists of operational costs which include service costs, and general and administrative costs; and non-operational costs 2. Cash flow from investment activities 3. Cash flow from financing activities.	In accordance with point 47. In PSAK No. 45 there is a Reconciliation post for changes in net assets to net cash which is used to add operating activities that are not needed in the hospital's financial statements.
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Source: Processed Data (2021)

Hospital Management Obstacles. PKU Muhammadiyah Sukoharjo

The results of interviews at the data collection stage conducted by research showed that there were obstacles faced by hospital organizations. PKU Muhammadiyah Sukoharjo. The obstacles faced include the following.

1. Human Resources

RS. PKU Muhammadiyah has problems in the field of human resources. Basically, RS. PKU Muhammadiyah which manages hospitals must have sufficient resources in sufficient quantity and quality. The quality of the resources owned by the RS. It is felt that PKU Muhammadiyah is lacking in terms of knowledge regarding hospital management based on financial accounting standards for public service agencies. In the medical care section, it also still needs to be improved in terms of knowledge of emergency medical care. This obstacle was also mentioned by informant 3, namely the general director and personnel of Mr. Elrvan Hadi as follows.

"Yes, it is true that the weakness of Human Resources at PKU Hospital is the lack of knowledge regarding updates to the latest regulations, both in financial reporting and in standard hospital operational procedures, then from the clinical aspect, nurses also lack experience in managing emergencies. However, this problem can be overcome with good training on work safety, IT, reporting systems and so on. However, this training also has problems due to the lack of budget allocation for training and human resources for training." In 2021, PKU Hospital will also implement the Hospital Management Information System.

2. Hospital IT Management. PKU Muhammadiyah Sukoharjo

PKU Muhammadiyah Sukoharjo has implemented a Hospital Management Information System (SIMRS). SIMRS has been regulated in the SIMRS regulations contained in the Republic of Indonesia Permenkels Number 82 of 2013 concerning Hospital Management Information Systems. In the SIMRS regulations, it is stated that every hospital is obliged to implement SIMRS. However, in implementing SIMRS it includes RS. PKU Muhammadiyah is considered not to have comprehensive IT management so this has become an obstacle for the Hospital Management to implement SIMRS. This was expressed by the general director and staff, Elrvan Hadi, as follows.

"RS. PKU Muhammadiyah Sukoharjo has been using the Hospital Management Information System since the beginning of 2021, but not all departments have used SIMRS, so some are still using a manual recording system."

By developing knowledge and skills, doctors are expected to not only be able to treat patients clinically, but also be trained to have administrative skills in processing patient information. This ability is determined on the doctor's competency scale, where core competencies are expected to be achieved: interpreting and explaining patient problems in health care, processing, evaluating, and using information to solve or solve them. In addition, doctor's assistants are trained to assess and evaluate information in patient care through case analysis.

Alternative Solutions to Hospital Management Problems. PKU Muhammadiyah Sukoharjo

The research results show that there are obstacles experienced by the hospital. PKU Muhammadiyah Sukoharjo in managing the hospital. PKU Muhammadiyah Sukoharjo. In this section, research provides alternative solutions to the following obstacles faced by management.

1. Quality and Quantity of Human Resources Knowledge

One of the elements that must be fulfilled in an organization is an adequate number of management and supported by mature knowledge regarding what will be carried out by the organization. Likewise with hospitals. PKU Muhammadiyah Sukoharjo, in order to be able to carry out efficient and efficient hospital management, it must prepare adequate human resources in quantity and quality. If the two elements of these resources are not met, it does not rule out the possibility that RS. PKU Muhammadiyah Sukoharjo is still able to carry out hospital management. PKU Muhammadiyah Sukoharjo, but the problem is the quality of its management. It is very possible that the management carried out is not optimal.

The solution to realizing an adequate number of management is to increase the number of management who carry out daily operational activities in all divisions which are considered to be lacking in quantity. Meanwhile, for quality, training needs to be carried out so that human resources can adapt to the Hospital Management Information System (SIMRS) so that all hospital activities can be carried out with SIMR without any manual systems. In realizing this solution, of course it cannot happen easily without obstacles. Because it will be affected by other obstacles, namely regulations and costs.

2. Hospital IT Management. PKU Muhammadiyah Sukoharjo

The Integrated Information Management System for Hospitals (SIMRS) is a comprehensive information management system designed to support all aspects of the hospital treatment process, including diagnosis and treatment of patients, medical records, pharmacy and pharmaceutical inventory. SIMRS also manages computer systems, including hardware and software, for the household maintenance department, including website maintenance, billing systems for patients, and computer/printer repairs. Service data entry performed on patients is the discipline of each unit which is greatly influenced to create computer output data that is good, correct, accurate and complete and can be held accountable. Problems related to Hospital Information Systems (SIMRS) are very complex and interconnected with each other. Due to the very complex problems related to the implementation of SIMRS as a whole, the solutions that can be taken are as follows;

- a. All parties understand the vision, mission and policies for the implementation of SIMRS, as well as the agreement between hospital management, program developers, system analysts / consultants, the responsible party (KSO equipment owner). Systems analysts must also analyze the related risks (time, costs, and energy) of various hospital management meltdowns that will be used to determine program priorities.
- b. Investigate problems such as receipt of expenses, BAKHP expense payments, hospital operations, employee performance, medical records, medical services including medicines, non-medical services including registration, monitoring health indicators, evaluation planning and reporting, and marketing/information related to the hospital. PKU Muhammadiyah Sukoharjo.
- c. Develop work plans in the form of networking
- d. The program that is established should have a contingency plan
- e. Evaluation and monitoring are related to the above problems.

CONCLUSIONS

This research was carried out with the aim of finding out the accountability of hospital management implementation. PKU Muhammadiyah Sukoharjo is a non-profit organization that focuses on community health and welfare. Legal accountability and honesty, program

accountability, process accountability, policy accountability, financial accountability, obstacles and alternative solutions are part of what is researched and discussed in this research. Research was carried out with informants who came from the hospital environment. PKU Muhammadiyah Sukoharjo. The conclusions that can be drawn from the results of the research that has been carried out are as follows.

1. Accountability seen from legal aspects and honesty, the PKU Muhammadiyah Sukoharjo Hospital has been running well and is responsible because the nurses and staff carry out their duties based on the SOPs that have been established. This can be seen from the awareness of nurses and employees to carry out tasks based on the SOPs that have been set so that services run efficiently and efficiently. Apart from that, the Muhammadiyah environment has a Daily Supervisory Body which always monitors and evaluates hospital performance. PKU Muhammadiyah can thus reduce the occurrence of corruption, collusion and nepotism in hospitals. PKU Muhammadiyah Sukoharjo. Employee recruitment is also carried out by carrying out a series of tests that have been determined, if the hospital criteria are met. PKU Muhammadiyah Sukoharjo, then these employees can join the hospital. PKU Muhammadiyah Sukoharjo.

2. Program accountability at the PKU Muhammadiyah Sukoharjo Hospital has been running well. This is characterized by more nurses and employees carrying out their duties based on established programs. Program provided by RS. PKU Muhammadiyah Sukoharjo is outlined in the form of training and workshops from lower management level to top management, both medical and non-medical.

3. Process accountability at the PKU Muhammadiyah Sukoharjo Hospital has been going well but still needs to be improved. This can be seen from the main functional tasks that have been carried out well, the service time has been in accordance with the service procedures that have been determined by the Hospital. PKU Muhammadiyah Sukoharjo, updated health equipment, good response to patients are also implemented by the hospital. PKU Muhammadiyah complies with Islamic principles by prioritizing patient safety and affordable costs.

4. Policy accountability in hospitals. PKU Muhammadiyah Sukoharjo is running well as can be seen from the policies made by the director regarding costs, quality, SOPs that must be fulfilled, coordination meetings every week to monitor employee performance progress & targets which have never been carried out before.

5. Financial Accountability in Hospitals. PKU Muhammadiyah Sukoharjo is not open to the public. Hospital financial report. PKU Muhammadiyah was reported to BPH, MPKU & PP Muhammadiyah as well for complaints related to government administration. Standards applied in hospitals. PKU Muhammadiyah Sukoharjo uses PSAK No. 45 regarding non-profit organizations, but there are still several reports that are not yet in accordance with PSAK No. 45, including the absence of activity reports and notes on financial reports in the hospital's financial reports. PKU Muhammadiyah Sukoharjo.

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