

The Preparation Of The Budget Practices In Hospitals Ethnometodology Perspective

(RSUP Dr.Mohammad Hoesin Palembang) Hanny Oktaria¹, Made Sudarma²,
Aji Dedi Mulawarman³

¹Postgraduate Program Faculty of Economic and Business, University of Brawijaya, Malang-Indonesia

^{2,3}Faculty of Economic and Business, University of Brawijaya, Malang-Indonesia

Abstract: *This research was done in general hospital center in the Palembang region of South Sumatra with the purpose of understand the behavior of a constituent of the budget in the process of budgetary especially planning and preparation of the budget for the determination of the budget by the use of seganti setungguan philosophy and culture of SEHAT in hospital. This research tried to understand the social reality that was in the hospital so as to involve man who had a culture created from the interaction of the interaction that carried out as the object of research, so that the pattern of the approach that was undertaken using ethnometodology methods. Ethnometodology is the methodology that was used to express behavior that there are in an organization that involves the organizational structure and whose culture is characterized by the presence of a dilemma. The research results indicate first existing indexicality in the process of drafting a budget is effectiveness and efficiency, compliance and priorities. Second, in the process of budgetary of the preparation and the determination of visible indirectly seganti setungguan philosophy and culture of SEHAT that is in hospital become a reference to the work of employees RSMH.*

Keywords: *Ethnometodology, Budgetary, Culture*

I. Introduction

Public Service Board (BLU) theoretically not in spite of New Public Management (NPM) who has 10 basic values¹ (Osborne and Gaebler, 1969). BLU have prinsip equal to NPM namely profit oriented. BLU does not distinguish between similarity unmannerly in perspective business. While, government hospital should prioritize the public interest of society. There is the location of the role of culture in the hospital. Culture give uniqueness in RSMH to defend the local wisdom into a hurling to not always oriented to profit. That's why, BLU concept that bring by Mohammad Hoesin Hospital (RSMH) must be oriented with effectiveness and productivity and the role of culture as a reference to act. Next, the development of the industrial sector including the provision of healthcare hospitals experienced intense competition, are simply licensing the establishment of the private hospital. So that competition rely very much on the quality of service, the cost of maintaining and medical workers that offers. Hospital is also required to be to make innovation and strategies to get the patient. With the competition considerable effort this tight, necessarily mean that a hospital need planning optimal. Budget planning and management of the budget is for factors determine the place of business namely the hospital to give fore plan that innovation and strategies better for away, without budget of course the hospitals were not able to run good service and carry out overall operational, (Agusalim, 2013). Budgeting every type of hospital have a difference, in the private sector budget closed to the public, but instead on public sector budget exactly have criticized in the public for information to and discussed, different with PSB the budget document PSB having two 2, RKA-KL the work plan and budget published by the ministry agencies and business plan to fund the government. While PSB not published the budget and to the management of own funds.

II. Research Methods

2.1. The Research

The premise used a qualitative approach with a view to perceive the phenomenon of being actual on what has happened in actor (both relating directly and indirectly) behind" the process of formulating budget". This phenomenon as behavior, perception, the mind, the act of, motivation and others. All away from that, described in the form of words and specific language experienced with the use of various method. So, a qualitative approach tried to understand the various events and human interaction in a special situation which

¹ Government a catalyst , government owned by the community , competitive government , where government is driven by the mission , of government in which oriented of the results of , oriented to government customers , entrepreneurial government , anticipative government , decentralization government and governance oriented in the market

was in the budget division hospital, by stressing subjective aspects of behavior to understand the meaning of a variety of their lives everyday formed to plan budget .

2.2. Interpretive Paradigm

This study using interpretive paradigm, because this research focused on the role of language, interpretation and understanding the meaning of reality will be derived from and the experience in handling the participation of the preparation of bugetary. Therefore the starting point of this research began to experience the parties involved in the preparation of the budget. From that interpretation would emerge different perceptions from each research subject. Different perception is related to question what is understood and how to understand. With differences in perception is needed an assumption held together, the concept or the proportion who directs the manner of thinking in doing the preparation of the budget.

2.3. Ethnometodology

Ethnometodology is the approach of regularity in a company to explain how or process in a workplace (Moleong,2001). Ethnometodology is the science of life of human Daily activities. Expecially aspects of social interaction taken so. So that, procedures in a place of work will be clearly seen to be observe. This research use ethnometodology as approach to the reality of the preparation of the budget in RSMH. Ethnometodology approach chosen as an instrument of analysis to answer the problem of research with comprehending the daily life of the subject research. And can produce a sense of how the process of budget preparation RSMH budget team and its relation budget preparation process with a culture that is in RSMH.

2.4. Research Site

General hospital center (RSUP) dr.Mohammad Hoesien Palembang is one of government agencies nonprofit that the main purpose is to provide the best service in the health sector to the community, the budget management has implemented a system of participation in the preparation of the budget for every element of implementing in office. So that it can be concluded rationale for selecting RSUP dr. Mohammad Hosein Palembang research as there are (1) because the hospital is in question is a possession of BLU (public service board) so that budgeting this hospital would be different from the hospital other non profit (2) of composing a budget the hospital its budget of participation (bottom up) so that process of negotiating the determination of "figures" will help scientists to prove the formulation of a problem (3) RSMH already stood a long moment, so that possible culture organization has been created there, in order to facilitate found researchers to the culture that is contained in the process of composing a budget. (4) Accessibility to research to the location and the last (5) good relations between researchers with key informants who will make it easier to obtain data research.

III. Result

3.1. Entered The Filed Research

3.1.1. The Filed Research

Started the trip to Palembang on April 22nd 2014. After introduce themselves and administrative RSMH introduced with all the employees, the researchers provided the same room by room part of the program and budgeting to easily directly asked and observation regarding the preparation of the budget which incidentally is happening there. Next on the first phase of carried out an interview with the head of programs for the budget planning he conveys about the process the establishment of the budget which took place on RSMH. There are also third stage analysis that is the emergence of culture when the process of drafting the budget was happen. third stage analysis is a burrowing the value of the local culture influential with the culture of the outside or conversaly. Here visible employees RSMH the majority is the tribe of Palembang the contrast between the tribe of Palembang with the outside of 70: 30. Palembang had a culture of itself in the community Semendo in the daily life namely culture Seganti Setungguan, which means culture of help each other.

3.1.2. Seganti Setungguan Cultur As Social Culture

Inhabitant of Palembang is ethnic Malay and uses the Malay language that has been adapted to local dialect known today as language Palembang. The Culture that will be researched as social culture is culture Seganti Setungguan of the tribe Semende or also called Semendo. Seganti Setungguan is the phiosopy of life institution customary "lampik empat merdike due jurai" Pasemah and Semende, the values Seganti Setungguan contains of values loyalty to live together and presetia philosophy of life that includes attitudes and behavior, prohibition and personal values in societal life. In some interview with the head of budget turns besides culture of the local community Palembang a condensed there, there are also cultural organization that has in ratified become a standard reference in RSMH. That culture is SEHAT(SEHAT) cultural.

3.1.3. SEHAT Culture As Organisation Culture

It turns out that in addition to the local culture of being condensed, there are also cultural organizations inside the RSMH. The culture of the organization called the culture SEHAT. Employees RSMH had philosophies which are called by a SEHAT cultural namely:

S: A smile, greetings, officers in all manners said hospital in providing services to the community must be suave by showing a clear and genuinely face expression.

E: Efficient and effective, in carrying out all the activity in the hospital, officers must always do efficiency to accomplish a purpose

H: Harmonious, there is concurrence or harmony in cooperation between the medical officer, nursing staff and workers with non medical patients and families of patients and users the other hospitals.

A: Accountability, all the activities and financial transactions must be accounted for in the academic and scientific and in accordance with the rules and regulations

T: Transparency there is openness in all aspects of activities.

That culture interwoven with the philosophy of "SEHAT" that is agreement in the culture of the organization in RSMH.

3.1.4. The Culture of Seganti Setungguan and The culture of SEHAT in RSMH

SEHAT culture that is in RSMH happened when RSMH determination as BLU Hospital. On that time making RENSTRA 2005. Any division give values for mutual interests that will be used of cultural so was choose values say hello to friendly smile, efficiency and effectiveness, harmonious, accountable, and transparent in brief become the cultural SEHAT. The election not separated from values seganti setungguan containing values sincerity, the mandate, honesty, patience and justice. As an example of the value of seganti setungguan form of honesty and trustful is the base of the value and effectiveness and patience efficiency. Sincerity the basis of the value of a smile, say hello to, friendly, justice is the base value accountable namely responsibility. SEHAT culture raw become a reference to do the daily activities in RSMH, good administration as well as activities for the service. The activities with progress in forming the employees RSMH who later became customary (habitual) that keeps done up to now.

3.2. Digging Cultural Values by Unraveling Indecisicality and Refelctivity the Establishment of the Budget

3.2.1. Culture as a View of Life

Indonesia is a country of whose population compound in terms of ethnic origin, culture religion. Diversity are not a hindrance to manifesting its unity and integrity as well as to embody the national goal in a container of the unitary state of the republic of Indonesia. Diversity will include wealth nation Indonesia. Also the case with RSMH employees who work in the hospitals and the same diversity . However, social institutions and life are just like Indonesia people in commonly. To face demands change modernization the employees are warned to stay revere the cultural values which exist. Introductory language daily in the hospital is the language of Indonesia.

3.2.2. Cultural Impact on the Activities of the Organization

Observation the experts and that many experience management practitioners shows; the first, in an organization that has strong culture, the behavior of its members bounded by mutual agreement and not due order or formal. Second because of the provisions, the impact of the culture that is strong against the behavior of its members apparently large and has decreasing directly related to the hope of employees who moved work to other organized. Third, a strong culture mean will continue to receive many members of an organization that the contract is the system viability on the norms and values that applies, and the increased as well their commitment to the success of the application of a norm and it value system (Siagian,1995). Likewise RSMH, organizations that operate in services have culture SEHAT in drafting the RBA. It is interesting to be researched in drafting budget. Behavior or customs work which members would look in budgeting.

3.2.3. Digging Cultural Values RSMH with Indeksicality and Reflectivity

SEHAT culture that is in RBA (business plan budget) RSMH become uniqueness that distinguish with another hospital. SEHAT cultural become a reference in any operational activities RSMH, both for service and to the administration. Until now the cultural values embedded in RSMH still firmly held by employees both dealing with service and administration. Who entered the modernization not capable of release cultural values already embedded. So that culture organization that already inherent long on employees RSMH will show a SEHAT cultural implementation in daily life, so that will show indexicality as follows:

3.2.3.1. Smile, Say Hello, Friendly

Hospitals have a strategic role in increasing public health. Good service will improve patient satisfaction, where it will impact the long term to the organization. Hospital consider customer care services that is part of a system that is integrated with a patient, like a service that fast, responsiveness and friendliness the hospital, so that hospitals in providing services considered to be good if more attention to the needs of patients and visitors at the hospital.

3.2.3.2. Efficiency and Effectiveness

Researchers can take and conclude many of the cultural organization that explicitly and implicit expressed by informant. Explicitly state that effective and efficiency in the establishment of the budget is important, because efficiency it is used to balance income and expenditure hospital. Effective used for the achievement of the programs has been made in budget. With informants who slightly different there is a difference in the purpose of effective. First informant explaining its purpose effective is the completion of the program, and second informants explaining its purpose effective is the prediction of future.

3.2.3.3. Harmony

Harmony here is being indexcality too. Here means harmonious harmony between division or business units in RSMH. Harmony in is cooperation among division. Can be seen from informants Mr. Jamal explicitly convey harmony in RSMH when the establishment of the budget seen with the divisions budget keeping harmony with the divisions other. Rest of informants different that harmonious here have different meanings, harmony in explicitly change according to the question put forward in who. The discoveries of language differences having the difference the meaning of each person interpretative prove the difference of the individuals.

3.2.3.4. Accountable

The value of others are accountable or can be responsibility .Can be accounted for in the establishment of the budget can be seen from a passage interview with the Mr. Armi

“Every preparation of the budget from each division must be accounted (with a smile signify emphasis his statement), because division responsibility is the target that must be fulfilled”

In an explicit manner, reaching the target is the aim of the establishment of the budget. Besides that of an informant who different there is a distinct meaning, explicitly accountability is if there is work, must be finished on time. The difference also happened to who and what the task of each actor.

3.2.3.5. Transparency

The other value existing in interview is a transparent. Transparent in the budget proposal and meetings to the determination of the existing budget in RSMH. Can be seen from an interview, seen the mechanism of the transparency of the budget will be visible later if there is a meeting of budget determination DESK. In addition to be transparent also be seen from the time inspectors PKK-BLU RSMH come to ask the state of BLU in RSMH. In addition transparency also be of value when the openness of the RBA that was when the proposal and the meeting of the preparation of the budget.

3.3. SEHAT Indexcality in Preparation of the Budget

A HEALTHY cultural become a reference to any employee behavior in RSMH. So, with the preparation of the budget in RSMH that is the hospital BLU apply the principle of efficiency and productivity. Researchers trying to use cultural values in the preparation of the hospital. Hospital employees had a culture in making daily activity.

3.3.1. The Application of Indexcality Smile, Say hello to, Friendly in the Preparation of the Budget

A hospital was organizations that operate in the fields of services. Friendliness is one of the keys to the rise in hospital services. Friendliness are not shown only for a part of course, service division other like financial also requires the value of hospitality for interest to their daily activity. Friendliness it looks when collecting the draft budget during the hearing and the allocation of budget. Friendliness happened was not because they have to follow the rules or culture there, but to keep meeting between employees.

From interviews with the head of Ppa budget sir Armi said that the total amount of say hello to, friendly, smile of that is required because at the time the draft proposal for the budget a division of many other who will gather the draft them to part the budget. As to process the establishment of the budget was good to the end friendliness become one of the keys in improving cooperation between divisions. The establishment of the budget not only for a part of the budget course, cooperation between division budget and other units would

watch each other is maintained for the process of drafting the budget. Therefore friendliness between employees had to work well so that make it easy process of coordination with other business units.

3.3.2.The Application of Indexicality Harmony in The Preparation of The Budget

Harmonious working relationship RSMH is the responsibility of the individual employee. Every business units have different job desk, but in organization of hospital service they have unity and relations between business units. Likewise when drafting of budgets, the treasury will integrate together with other units after the completion of the budget for the organization in the future. The division of a business should meet with another proposal for the budget, the target and the other program of business. But also arranging the meeting or DESK to the budget. Harmony of each division interested in the budget will be a good job, the goal would be easy to achieve.

The researchers describe the results of the observation that both the division of the budget and other units always maintain harmony in climate of their work. Explicitly of the conversation, harmony with the business division budget unit nursing into an advantage for the division of budget, with conversation up to be seen what must be improved to the nurse in fiscal year that will come.

3.3.3.The Application of Indexicality Accountable in The Preparation of The Budget

Indexicality responsibilities, accountability for every unit in the hospital varied, so that their interest in the establishment of the budget in order to succeed in the purpose of their units business. All that interests be realized in the planning for expenses, reception, and programs from any division which they have proposed in the preparation of the budget. At the time of the determination of the shopping, understand capitalism will look explicitly. Material gain above all things in business enterprise. From observation of researchers division other business units will consider increase expenditure and lowering their revenue target. They thought how to spend their expenditure. Because it is the responsibility of the division by their budget had appropriet with their target acceptance.

Sometimes competition from business units to budget is deliberate by the team budget. Because hospitals profit from the competition, at the time the budget proposal increasing their spending and business units will also increase their total revenues. Budget is the motivation to improve the competitiveness of any healthy business units in RSMH.

3.3.4.The Application of Indexicality Efficiency and Effectiveness in The Preparation of The Budget

In the context of planning the budget, effective and efficient expected to be the basis of that budget is optimal. Explicitly delivered by The Head of the part of Ppa. That effective is a success the preparation of the budget to achieve the goals the budget has been developed .So effective and efficient budgeting formed because of a successful reach the target. From the different informant efficient in arrangement of fiscal revenue and expenditure occurs at hospitals balanced. While expenditure from a division of or the revenue target is too big. Sometimes a division will be exaggerating because the target of the revenue in accordance with the target." this is why the target is not achieved. Because the budget increase and there will be divisions are reduced budget. This policy is making the programs run not effective.

From explaining the process of drafting the budget in RSMH visible efficiency in the establishment of the budget is BLU significance. The meaning of efficiency is the saving spending for any division in RSMH and receipts increase every year to achieve the target efficiency. An indicator of effectiveness of programs that in have proposed in the draft budget is reaching the target of the scheme proposed. Revenue improve are effectiveness or success of RSMH in managing their financial. So that effective indexicality had meaning of its acceptability big. Thus the value of efficiency and effectiveness reached in RSMH.

3.3.5. The Application of Indexicality Transparacy in The Preparation of The Budget

Indexicality openness here meaningful process of the budget by a division of budget and business units will in review by a division of budget. The openness of the budget proposal and the determination of when seen from meeting review DESK in doing a division of budget. A statement of the respondents found, transparency in the preparation of the budget of this meeting effective in communicating proposals and target spending that they would do for years the budget. Meaningful Indexicality transparent budgeting in follow by the entire division and the openness of the proposed expenditure of all business units.

3.4. Ethical Dilemma The Effectiveness and Transparency

3.4.1 Ethical Dilemma The Effectiveness and Efficiency

Based on the research researchers do, effectiveness and eefficiancy in the preparation of the budget at RSMH only does words alone. Participation conducted by business units in the proposal of the budget was still doing the tradition to increasing of shopping and reduce their revenue target. An example that can be seen from

small thing that encountered by the researchers when nurses division proposed paper as many as 50 the rim for budget year ahead. In fact the need for a division of nurses only 20 the rim paper based on historical budget last year. In fact the need for a division of nurses only 20 the rim paper based on historical budget last year. That it has been a tradition in RSMH, because at the time the budget proposal only rendered 20 rims and that which is needed, usually in time provincial will reduce the amount expenditure. So as to increasing shopping has become a commonplace for employees business units .Of informants it can be said in the preparation of the effectiveness of the number of shopping there did not appear clearly it is implemented

In principle, whether it is difficult to achieve. The authors of the budget in decision-making are not having a strong desire to maximize their division interests. If then it turns out the determination of the budget effectively and efficiently not successful in implementation, then steps improvements in mileage by a constituent of the budget team both the budget and budget division will make those changes small or only make adjustments as necessary on the preparation of the budget. The team will be very careful. In determining the decision, With reference to the experience of the previous year. In addition, effectiveness and efficiency be a problem because of hospital based with BLU, and the orientation of the hospital is profit. Whereas government hospital has the market from the medium down. Here RSMH do the innovation and strategy in addition to gain acceptance profuse also helped the medium down.

3.4.2. Ethical Dilemma the Transparency

Transparency in the preparation of the budget in RSMH can be seen from desk meeting conducted by representatives of all units and divisions of the budget .Researchers realize that openness is not only against the meeting concerned the determination of but also openness to the public or the community. But in reality there, openness during a meeting of composing a budget also not fully openness. Openness in RSMH is openness division to propose spending plan of, a projected income of program and what will they achieved in the future. Participation in budgeting only for employees that possess desk job budget, not all the employees.

The openness of the preparation of the budget also of the researchers found not allowed researchers to follow a meeting of the RBA (business plan and budget) RKA-KL only because the meeting was attended by director of finance, the head of the budget, director of hospital and representatives of parliament. All observations of researchers, concludes the preparation of the budget in RSMH referred to with transparent is transparency the budget proposal and the program to the entire divisions budget and the team in a desk conducted. But, the principle of openness that is not to the common people in addition to direct actor authors budget.

IV. Closing

4.1 Conclusion

This research has answered the question how the constituent of budget behavior in RSMH? This a SEHAT cultural trigger employees to do activities with the hope of increasing community service for all of Sumatra. So the difference hospital RSMH with the other is the culture of SEHAT as it's. The research results obtained conclusion:

1. The preparation of the budget implementation of a SEHAT cultural in RSMH having the value of the effectiveness and efficiency in each of their activities. Where the effectiveness and efficiency of being a base in the planning and the determination of the preparation of the budget. Effectiveness and efficiency consistent with a SEHAT cultural in RSMH but the implementation of effectiveness and efficiency of budget is not running because they still individualist the interests of the division in the determination of their budget division.
2. In preparing the budget in RSMH friendliness and harmony between business units is one of the key to the budget to facilitate communication between RSMH business units. All units have responsibility in each carpel budget.
3. In budgeting RSMH using the principle of openness, openness in the preparation of the budget implemented in a desk, all divisions to know the budget was and how they have proposed, but the openness that are only, because for the next meeting with director and members of parliament not seen the principle of openness

4.2. Resercher Advices

1. A SEHAT cultural should start used in every work in hospital. In the implementation of a SEHAT cultural RSMH have advantage in public service and productivity employees in RSMH
2. Conflict of interest between the division is a bit difficult to be eliminated .But during a joint purpose is to the hospital that has the best servant all Sumatra be a joint purpose will be better if the interests of between the division are more minimized
3. The level of participation in the preparation of the budget more in the increase again, because that is still visible only on the actors concerned the participation of all employees not know their participation in the preparation of the budget

4.3. Limitation of The Research

1. The time it takes in this research very limited so that this research is not yet capable of reviewed in deep, because of this need to too long time to can find a good result with the present condition
2. Researchers find it difficult because so far the other division only gives you the data required on researchers while this research requires researchers present and be up there with quite a long time.

Bibliography

- [1]. Aguslim. 2011. Analisis Mekanisme Penganggaran sebagai Alat Pengendalian Keuangan: Studi kasus Rumah Sakit Umum Anutapura Palu. Jurnal AKK, Vol 2 no 1.
- [2]. Bogdan, R.C. & Biklen, S.K.1982. Qualitative Research For Education: An Introduction to Theory and Method. Boston: Allyn and Bacon, Inc.
- [3]. Chua, Wai Fong. 1986. Radical Developments in Accounting Thought. The Accounting Review, Vol 61, No 4.
- [4]. Moleong, L. 2006. Metodologi Penelitian Kualitatif. PT. Remaja Rosdakarya. Bandung.
- [5]. Morgan, G.1980. Paradigms, Metaphors, and Puzzle Solving in Organization Theory. Administrative Science Quartely 25:605-22
- [6]. Ritzer, G, G, & Douglas J. 2008. Teori Sosiologi (Dari TeoriSosiologi KlasikSampai Perkembangan Mutakhir Teori Sosia IPostmodern. Yogyakarta: Kreasi Wacana.