

The Impact Analysis of Revenue and Cost Information toward Strategic Decision Making: Manager Behavior as a Moderating Variable (Case Study of RSUD Saiful Anwar)

Miranti Puspaningtyas¹, Tuhardjo², Puji Handayati³

¹(Accounting, State University of Malang, Indonesia)

²(Accounting, State University of Malang, Indonesia)

³(Accounting, State University of Malang, Indonesia)

Abstract: This research is aimed to determine how financial information, especially the revenue and cost information of RSUD Dr. Saiful Anwar is able to support in strategic decisions making. As well, how the behavior of the manager is able to strengthen the influence of revenue information and cost information for making decisions on RSUD Dr. Saiful Anwar. This research use case study research with quantitative approach with path analysis technique. The subject of this research is the employees of the hospital at RSUD Dr. Saiful Anwar Malang. The populations were structural officials and heads of business units of RSUD Dr. Saiful Anwar Malang numbered 95 people. The Finding is revenue information influences on decision-making. However, the revenue realization has not reached the expected performance on a budget so that it needs to be evaluated and improved. The cost of information influences on decision-making, where the budgeting depends on the amount of earned revenue, but revenue has not reached the target which caused short-term debt. Simultaneously revenue information and cost information influences the decision making, because financial information become the key to management effectiveness. Managerial behavior has negative impact to the influence of the revenue information and cost information to the decision making.

Keywords: Financial Information, Strategic Decision Making, Manager Behavior.

I. Introduction

Hospital, as a means to give public health service must have a strategy to actualize organization's vision and mission. As a type "A" hospital, RSUD Dr. Saiful Anwar Malang is expected to give high quality health service. Yet, space capacity and medical equipment available have not given best service yet. In actualizing a good health service, it must be supported with a good financial management, both revenue and cost management.

The type of RSUD Dr. Saiful Anwar is a Public Service Institution in accordance to East Java Province Government Decision No. 188/439/KPTS/013/2008 dated at 30 December 2008 which was determined as a Public Service Institution. As a public health service institution, RSUD Dr. Saiful Anwar is required to give transparency and accountability to stakeholders in publishing annual report in the form of financial and service report.

Transparency and accountability are some supportive factors in actualizing a good management. Delivering information will give signs to the stakeholders. In this case, the stakeholders of RSUD Dr. Saiful Anwar are government and patient who have role as a health service customer. Based on the signaling theory, information has a role as a signal in decision making, where there are two conditions gained, they are positive sign if the report shows a good condition, and negative sign if the report shows a negative condition.

Revealing accountant information is an important thing for the organization. Bounded Rational Theory used is a good basic to start to understand how an individual make a rational decision under uncertainty conditions (Lubis, 2009:275). This theory enables us to appreciate an information concept that helps the decision maker to sharpen their subjective belief about the decision return in the future. Bounded Rational Theory was stated by Simon who said that rational choice by politician who strove that an individual or group business are more important than public business, will be limited automatically or naturally (<http://www.sejarah-negara.com>). Simon expressed his idea about the process of decision making in his book entitled "Administrative Behavior; A Study of Decision-Making Processes in Administrative Organization".

Simon's idea is considering rationality in administrative behavior. Behavior is affected by time, knowledge and group, while rationality itself can be defined as a concern or partiality in economy field. Decision making with bounded rationality occurred because there are some boundaries in getting valid information or complex characteristics from the information itself.

Decision theory and explanatory concept give special way to define information, that is fact or evidence that has potency to affect individual's decision. Theory of decision is also important to help

understanding why information is a very strong commodity. In addition, an accountant that prepares information needed by manager needs to know this very strong position. One of decision theories used by managers in the organization is probability theory. This theory is used to predict the probability occurred in choice alternative in uncertainty condition. Probability or chance theory is the basic theory in uncertainty decision making (Suharso, 2013:1). Probability theory emphasizes on 3 approaches, they are classical, empirical and subjective approach. Probability of decision alternative is a strategic action in decision making process by management in uncertainty condition. A manager often does decision making that is always risky and in the uncertainty condition (Suharso, 2013:1).

Publishing information by managers to the stakeholders will decrease asymmetric information with the stakeholders. The higher the quality information given, the bigger positive signs of the stakeholders. Decision making is manager's role called decisional role. An effective manager is a leader or manager who is able to make a policy or relevant decision. Organization will run well if the leader or manager has ability in making decision and giving instruction to the organization members. Signaling theory assumes that giving information toward asymmetric information between manager and investor or investor candidate. Signaling theory explains the reason of the importance companies in presenting information toward public (Wolk et al., 2006).

Decision making process is a process that based on the choice of some alternatives existing to overcome any problem faced by the organization. Behavior shown on the performance must be affected by psychology factors in relation to bounded rationality, this theory concerns more on the cognitive boundary than the decision makers (Lubis, 2009:290). This approach often suggests concerning the psychological factor that supports the decision maker's behavior (Lubis, 2009:291).

The effort conducted by the hospital can be carried out by giving understanding toward human resources in the hospital that share value, belief, and individual's behavior to adjust with the changes and developments of external and integration toward hospital internal's strength (Muluk, 1999:1). In understanding the behavior of managers in decision making, it must be related to the ego possessed to human naturally. It goes to psychoanalysis personality theory by Freud who stated that there are three structures of personality they are id, ego and super ego. This structure can be presented dramatically in respect to awareness accessibility or individual awareness range.

Some previous researches like Sucipto (2004) in his article entitled "Management Accountant Implication in Decision Making" concludes that a management accountant must possess skill and broad knowledge in management accountancy field, so information existed in the company can be well, precisely and rationally analyzed especially with the problem occurring, in order to the good and fair decision toward the company.

Iris Vessey (1994) in his journal entitled "*The effect of information presentation on decision making: A cost-benefit analysis*" stated that traditional point of view is applied in decision making for the more complex tasks, where there may be some strategic ways exist, with trade-off between mistake and effort. Nielsen, Mitchell Nørreklit (2014) in their research entitled "*Management Accounting and Decision Making: two case studies outsourcing*" stated that the Findings showed that management accountancy information and techniques in doing the importance role in respect to the complex situation organizational decision.

II. Method

The research method in this study was case study. It was taken some variables used in this research based on the hypothesis in the research design. There were four variables, they are revenue information variable, cost information, organization Behavior, and decision making.

Data collection in this research had time series which was conducted by interview method, documentation and questionnaire. Data collected was analyzed using analysis tool, called SPSS. Analysis technique used was path analysis. Population in this research was structural government and heads of business unit in RSUD Dr. Saiful Anwar Malang.

This research used all structural government of RSUD Dr. Saiful Anwar as the population numbered 95 people, including Director of RSUD Dr. Saiful Anwar, Committee of SMF/SFT, structural government, and all heads of business unit.

Data collection used survey technique. Data collection technique used questionnaire and interview that were conducted in the first important weeks. According to Winarno (2011:137), data collection is an identification process and information collection done by the researcher, based on the researcher's aim. Therefore, data collection in this research used questionnaire and interview.

This research was conducted in RSUD Dr. Saiful Anwar Malang. The period of this research was 4 weeks. The questionnaire was given directly to the heads of units and heads of other sub-unit businesses. The interview was carried out at the time the questionnaire was spread. The interview was held to strengthen the questionnaire result.

Before doing the hypothesis test, it was conducted validity and reliability test first toward the questionnaire. After the questionnaire was stated as valid and reliable, then the questionnaire was spread to the research objects. The hypothesis test and classical assumption test were done using software SPSS version 21.00. The hypotheses test was carried out by testing every paths using hypothesis.

III. Discussion

Aspects of Revenue Information in Decision Making of RSUD Dr. Saiful Anwar Malang

The result of data analysis said that revenue information give impacts 63.7% toward decision making. This result showed that almost all respondents know the revenue source in RSUD Dr. Saiful Anwar which is the revenue from Provincial Public Service Agency and revenue in return. Based on the analysis numbered 86.4% or 82% respondents from 95 respondents, they agreed that the respondents know about the revenue source.

Information of revenue source was presented generally in annual meeting published in the website of RSUD Dr. Saiful Anwar which is www.rsusaifulanwar.jatimprov.go.id. It shows that the hospital management party applies open management system as the realization of accountability and transparency for all hospital parties. Accountability presentation and financial transparency are a must for RSUD Dr. Saiful Anwar since this hospital status belongs to East Java Provincial Government.

It goes with the concept of *Good Corporate Governance* by Herdinata (2008) who argued that *good corporate governance* is the responsibility of company to obey and do every rule which was set by constitution in the origin country or place of domicile consistently. There are two things to be emphasized in GCG concept that is the importance of shareholder's right to get the right and punctual information. Then, it is the company's obligation to disclosure accurately, on time and transparent toward all information of company performance. To apply *good corporate governance*, it is a need to do financial management transparently, accountably, effective and efficient.

Financial management in Provincial Public Service Agency is expected to make a fixed, effective and efficient financial condition, financial management by doing planning, guidance, supervision and organizational and financial management. In applying financial management, the hospital party uses budget as a tool to do controlling. Besides the internal part, there are external party that do supervision and controlling budget as a tool to do controlling. Besides the internal part, there are external party that do supervision and controlling in financial management.

Transparency and accountability of financial information is needed by the hospital party or even stakeholders to know the further process of financial management conducted in one institution. The government as the stakeholder of provincial public hospital needs a transparent financial information and service to monitor the performance or the service of hospital and budget user to be maximum. Beside the government, the other stakeholders are society that will enjoy or has enjoyed health service in this hospital. By having transparency, it will give information to the society about the facility, price, and service given by the hospital. Hence, transparency and accountability of the hospital is really important to do. It is important not only to promote to the society, but also as a means used by government to monitor.

The decision of Regional Public Service Agency in implying the accountability and transparency for public, is stated in Minister of Home Affairs Decree No. 61 year 2007 about management technique of Regional Public Service Agency, article 31 verse 2 letter a and b which stated that Regional Public Service Agency must apply transparency and accountability principle. Transparency and Accountability of hospital are shown by shareholder including information about financial management and service information given.

Financial information is the mathematic data as a means in decision making. Financial information give signal to managers on how decision is made in relation to the revenue management and fund usage in the performance. The part of financial management that can give an impact toward the manager is the revenue information. It is stated in the revenue account that the revenue of the hospital comes from Regional Public Service Agency revenue and revenue in return. This revenue is already suitable with the revenue budget that has been made Rp. 530.099 billion.

The realization of revenue in year 2015 in attachment 11 reaches 95.7% from the revenue target after Financial Budget Change. This realization in 2015 is much smaller than realization in 2013 and 2014, when the revenue condition had surplus with percentage 111.84% and 152.21%. The condition of revenue realization which is not suitable with the budget target can happened because of some factors, such as service quantity (volume) gap, composition of service gap, or market segment difference than the previous year. This gap occurred in Regional Public Service Agency revenue post with the gap 4.45% from the total budget revenue of Regional Public Service Agency.

The deficit gap of 4.45% can be assumed as an inability of the hospital in reaching the revenue target. Operational revenue of hospital that comes from health service really depends on the total patients come. The market segment from health service unit has been determined and arranged into policy of reference system by the Government of Province East Java. This deficit gap is also caused by the lateness of patient health service

cost payment guaranteed by the insurance. This condition is a sign for the managers to evaluate health service for public. It is already explained in signalling theory that information stated by the organization party is an important information for all parties. A research conducted by Ball and Brown (1968) in Rahmawati (2012) said that market will responds positively toward bad news in good news profit announcement period and the market responds negatively toward bad news profit announcement.

Basically, budget arrangement for the next period is based on the performance achievement, performance indicator, shopping standard analysis and minimum service standard. If it is discovered more, the revenue in 2013 and 2014 are considered very good or even beyond the target. Thus, budget target in 2015 is improved in respect to revenue achievement in the previous year that is thought good enough. However, in reality, the revenue in 2015 decreased significantly. Therefore, it needs an evaluation about the revenue post in 2015, especially Regional Public Service Agency revenue. What are the internal and external factors revised to achieve budget target in revenue information.

The government, however, elucidate the revenue information as a basic used to determine type of tax and the tax required and paid by that company. Besides, revenue information is really useful to control budget in relation to the regional budget as one of the fund sources. For society, this revenue information is useful in determine the hospital ability in fulfilling health service facility and health service.

The result of this research is in correlation to the previous research concerning about revenue by Kusumadewi and Adam (2013) that the revenue cycle of accounting system information of RSUD Dr. "X" needs to be evaluated in managing the revenue, pertaining good relation between the related parties to the revenue cycle so that accounted information can be well achieved, and evaluating the procedure as well as flowchart of the revenue cycle.

This research finding can also indicate that it still needs a management improvement in the revenue and the good communication between the related parties as well as major improvement in increasing the revenue. The range of revenue realization can affect the hospital related to the external party.

The revenue management attempted by RSUD Dr. Syaiful Anwar related to the plan, monitoring, and control have been implemented into the budget plans. It requires a good control to achieve the target revenue so that the revenue received meets the expectation of the well made budget plan. The unfinished target revenue can affect the cost making the fund management to be less maximum.

This result is in correlation to the Paress's, 2004; and Kahn and Baron's, 1995 research stated that when this high cost information create an improved revenue, the individual decision to get the information really depends on the value of the information. This is in line to the research about revenue information in the hospital. The reason is that when revenue achieved has either increased or decreased, it will produce useful information in making decision related to the use of budge for funding.

Cost Information Significantly Influence the Decision Making

The result of analysis stated that cost information has influence of 32.9% to the decision making. The result shows that out of 95 respondents, 59 respondents or 62.1% answers knowing about cost management in the hospital. The funding that has been done is the exceeding of Locally-Generated Revenue (LGR), other legal LGR, employee cost from the direct cost, product and service costs, and capital cost as well as primary debt payment. However, 37.9% of the respondent stated their incomprehensibility about budgetary control and cost effectiveness.

Generally, the item cost known by the respondent was a general item to be done by its division. Meanwhile, the budgetary control and cost effectiveness were explicit information in the financial statement which is affected by the cost performance. A manager has to attempt to increase cost effectiveness by controlling the funding. The budget planning is one of control of management so that over budgeting does not happen. The budgeting can also be useful as a guide line in achieving performance in the public service agency. The activity implementation or health service implementation in 2015 in the hospital were based on the well made budget plan in the early 2015.

This budget function as a control of cost utilization is in correlation to the budget concept according to Saputra (2005:5) stated that budget is formal and systematic approach, and the implementation of management's responsibility in the planning, coordinating, and supervising. This responsibility in supervising makes the budget as a control of cost. The quantity of budget for service cost is 89.15% and the non-service cost is 10.85% from the budget plan in 2015. The realization of regional cost in 2015 reached 90.61% of the budget or Rp. 895.6 Billion (Exhibit 11). The funding obtained from SILPA in 2014 is Rp. 109,334,499,782.58 and the cost expending is Rp. 5,000,000,000.00 for the primary debt payment. The relevant cost expended by the management party is Rp. 45.6 Billion.

This is one of efforts from the management party in making cost effectiveness and to work by using the budget as a control. Besides, the impact of less maximum of the hospital revenue in 2015 ensured costs saving.

Another impact is causing the hospital to make short-terms debts because of the rise of medical needs for the health service. The use of resources can be efficient if all the available resources is wholly used and the use pattern is done as it is should be, so that there are no other use patterns that will give any additional prosperity to society / individual (Sukirno, 2008).

This condition can provide signal of information to the management party in evaluating cost performance in one year. The cost information realization ensuing cost saving because of activity effectiveness and cost efficiency will give a bad news in making decision. It has been stated in the signaling theory on how an organization should give a signal to the user of financial statement. This signal can be an information related to the job has been done by the management to realize the will of the shareholders. Signal theory explains that information to be given by the hospital provides a signal to reduce asymmetrical information. The shareholders will be more certain if information provided related to organization was done by a manager because this condition can ensure the shareholders that the information obtained is the same as the manager's information.

In accordance with the asymmetrical theory, (Scott, 2012) stated that external corporation party does not have the same information as the internal party about the prospect as well as the risk of the corporation. Cost information provides an imagery of cost calculation happened so that the management party can execute the effective and efficient of organization use of funding especially in the health field. Cost efficiency according to Bastian (201;2008) can be interpreted as the outcome of organization which is done by using cost saving and in the form of activity to realize the aim yet still ensure its good quality. This calculation is important action in forming "efficiency" culture with casuistic and accidental characteristics (Bastian, 2008;201).

Cost information can also be a reference material for the manager in deciding the major cause of the arise of health cost such as medicines, medical equipments, etc. Those costs later on will be inscribed in the actual cost report so that the information to be given is up to date and can be seen as a consideration for decision making by the hospital manager.

This research result is correlated to Suedi (2012) stated that Accounted management is a system where all the financial accounting data come in is to be selected and soon the manager will take some decision to achieve the special aim of the corporation. Not all of the available information can be reference materials in taking a decision, cost information containing mathematical data that reflects the successfulness can be used as the consideration material of decision making.

This research result is correlated to the previous research by Lengauer, Mayr, and Parasote (2006) stated that contribution cost system for the available information from the cost, establish a basis for some decisions, such as deciding prices. The previous research result showed that decision to buy often seems profitable from its reality, so that the decision in deciding either other relevant or irrelevant costs can affects further decision.

The decision of cost in the hospital is also determined according to the relevant and irrelevant cost. The activity of fulfilling the needs of medicines and medical equipments will seem to be profitable in the investment activity. In this period, the fulfillment of the needs of medicine can be done by making a decision to make a debt because the revenue target is not appropriate to the budget. The relevant cost is a cost that is different and estimated to show between various alternatives. Relevant cost happened in the hospital such as the submission of short-terms debt which useful to buy medicines and medical equipments. The decision to submit a debt to a third party can be affected by the less maximum revenue level on 2015. In the hospital, the benefit of relevant cost is as deciding factor in making a decision to whether or not a choice will be executed. The hospital's manager will compare the cost and alternative benefit of one cost with another. The relevant cost will be more considered in making a best decision among other alternatives. The cost factor will be in more consideration because the management can adjust the outcome cost compared to the revenue earned.

Revenue and Cost Information Significantly and Simultaneously Affect the Strategic Decision Making.

The result of data analysis shows that revenue and cost information affects 83% of strategic decision making while other 17% is affected by other variables. There are 83 respondents or 87.3% of 95 respondents agree that revenue and cost information can affect the decision making. The available information will become a consideration material by the manager in making a decision.

This shows that revenue and cost information which are the part of accounting information is a tool in making a decision. The concept of accounting information used in the hospital is used in strategic planning, management supervising, and operational evaluating. Accounting information is very useful to internal hospital party in formulating and deciding a policy in managing its business.

Making a decision is a long set where a manager demanded to use his rationality in deciding a strategic decision. According to Lubis (2009) in rationalizing a right solution, there is a condition where a hospital manager confronts confusion (ambiguity) and has restrictiveness cognitive in taking a decision. Bounded rationality theory states the same thing that basically a manager has restrictiveness cognitive and easily trapped in an ambiguous situation.

In this research, ambiguity and restrictiveness cognitive can happen if there are many alternative choices available. The creativity and innovation done by a manager is expected to get better of various alternatives so that he can decide the best choice. The best decision means a decision which capable to provide a satisfaction to every party. The alternative decision so that it becomes a strategic decision is really related to the probability theory which is a basis of making a decision in an uncertainty condition. The probability value of the decision taken by the hospital manager always contains a risk in an uncertainty condition.

In the bounded rationality theory, the decision making uses this approach usually more emphasizing in the intuitional, experience, and judgment aspects instead of logical steps. According to this research, the decision making by using intuition and experience is not enough to represent the role of a hospital manager that is capable to act objectively and choose a right decision. A rational decision to be chosen in this research is based on the available data information.

The information is supposed to help manager in solving ambiguous problem and restrictiveness cognition he acquired. The type of accounted management information used by the manager in making a decision is financial and non-financial information. Financial information in the form of realization budget report shows that revenue information received by the hospital is only fulfilling the target of 95%. Cost information happened in RSUD Dr. Saiful Anwar Malang experienced a trimming cost because of the realization of the revenue has not fulfilled the target yet. Non-financial information was focused in the service according to the standard of accreditation version RS 2012 and version JCI, the SPM indicator that meet the target, BOR, ALOS, BTO, TOI, NDR, and GDM as well as IKM.

The decision making is a repeated process involving a confession of opportunity and problem, acquiring data, understanding the formation content, finding alternative, evaluating them, the choice and its implementation. The sum of information is not more important than the quality of the information, so that a manager has to decide which information he needs in taking a strategic decision.

This result is correlated to Nielsen, Mitchell, Norreklit (2014) which stated that accounted management information and technique information is an important role in relation with a complex and strategic organizational decision situation. Information that holds an important role with the complex organizational decision is suitable with the condition of RSUD Dr. Saiful Anwar Malang. Revenue and cost information provides accurate data about all hospital activities related to the funding.

This research result is also correlated to the research of Zager and Zager (2006) who conclude that financial information can be very useful in estimating current business quality and creating assumption for more successful business in the future. Financial information provides an accurate financial information so that the future value can be predicted by calculating on how much estimation of the future value. The better the quality of information use, the better the estimation of business quality in the future.

Manager's Behavior Strengthen the Influence of Revenue and Cost Information against Decision Making.

The result of data analysis shows that behavior can strengthen the influence of revenue and cost information by 85.2% against the decision making while the other 14.8% is influenced by other variables. There are 82 respondents or 86.3% of 95 respondents agree that behavior can influence the decision making of a manager in taking a decision that based on the available information. Behavior manager proved significant in influencing the revenue and cost information to strategic decision making. The negative predictive value indicates that the behavior manager's effects given is negative, it's mean that the behavior of the manager gave the effect of reducing the influence of income and expense information to strategic decision making.

Behavior can influence someone's act in using his rationality. The psychological factor plays important role in influencing the behavior of the decision maker (Lubis, 2009:291). The psychological side pushing someone's behavior is of course supported by the individual characteristic. This individual characteristic is capable to form everyday's behavior with various characters. Someone who is capable in maintaining his personality well then he will have good behavior in acting.

According to Freud in Semium (2006), there are three human personality that influence someone in acting namely id, ego, and super ego. These three things can be in contradiction one with another, so when they are connected to the decision making of RSUD Dr. Saiful Anwar often arising conflict of interest inside one's individual as a manager or director. Someone often acts according to his ego, yet the manager of RSUD Dr. Syaiful Anwar is expected to balance between his own will, social will, and his inner heart. This conflict of interest which happened in the RSUD Dr. Syaiful Anwar so far has achieved a good solution and not to be allowed its continuation. The management party swiftly and exactly can overcome things that can inflict conflict because of id, ego, and super ego inside someone's self.

This result of this research is capable in confirming the Freud personality theory in this research, which is psychoanalysis personality stated that human's behavior is influenced by id, ego, and super ego in pushing the manager in acting. In acting, management party of RSUD Dr. Saiful Anwar has technique ability and the concept ability that is good enough in influencing their performance. By having those abilities, a manager has

optimistic and self confidence behavior so that it can build the manager's psychological side personality. The ability of someone basically connected to the character adhering onto individual. The bigger the ability, the clearer and the more mature the character adhering inside someone.

The behavior showed by a manager can be interpreted as a tendency in making a decision. If one manager tends to be hasty or instant in making a decision then that matter will not be so useful. The reason why instant decision is not useful is because the manager does not analyze further the available information. Just like what has been explained before that the decision making is a long enough process so that it can be concluded on a decision.

In this long process requires creative and innovative ideas so that the long process resulting an accurate decision and sophisticated problem solving. A manager behavior in leading an organization can be indicated through his creative and innovative behavior, creative in solving existing problem by choosing appropriate alternative decision. Innovative behavior is expected arise on the decision from the manager to solve problem. An innovative performance in solving manager's duty will not arise the same problem and the same solution.

The process of making a decision is executed in various forms such as share decision making and participate decision making, however one of major duties of a leader is capable to make decision. In performing his duty as a decision maker, a leader has an opportunity to apply his creativity. In RSUD Dr. Syaiful Anwar, the decision making uses participative decision making. The decision making such as this is important in order to strengthen a democracy life. This contains an implication that the function of decision making is actually a set of leading behavior in implementing leader's duty.

This research result is correlated to the research Vessey (1994) in his journal article stated that traditional view applied to making a decision in the more complex duties, where some of exact strategies available, with a trade-off between the fault and effort. The decision making behavior also encourages in overcoming the process of solving problem. The behavior shown by the hospital manager is influenced by some exact strategies available so that in making a decision also encourage the possibility of problem solving.

The research about this behavior different to the Rana, Khan, and Baig Findings (2014) stated that the positive and significant effect from advice-seeking information search, digital information search, the dependence on the heuristic and the education on the behavior of risky decision making. Beside the dependence on the heuristic, the revenue has a positive and significant effect on both behavior information search. The reason is possibly that the dependence on the heuristic can cause the investor to be psychologically bias, which causing a serious damage for their investment.

The result show that manager behavior reduce the effects of the revenue and cost information. Thus, in this research the decision taken by a manager can be depend on its psychological side, and the possibility of risk level happened in making a decision. The strongest emphasis on the psychological side of individuals can lead to a decrease the influence of financial information that is revenue and cost information on influencing strategic decisions.

IV. Conclusion

Based on the data analysis result and discussion of the findings conducted, it can be concluded that revenue information affects strategic decision making. The revenue information has a role in helping managers in deciding the fund allocation effectively and efficiently. Hence, a good revenue management impacts on the cost allocation so the manager can make a decision for investment. Cost information affects strategic decision making. The cost information has a role in helping managers to decide the effectiveness and the efficient of revenue source usage. By this, managers can decide an effective and efficient cost planning in the future.

The revenue and cost service have a significant impact toward strategic decision making. It shows that revenue and cost service can help the manager of hospital in strategic decision making to improve the quality of service and performance of the employee. The Behavior of manager has been significantly proven the impact and revenue and cost information toward the strategic decision making. It also reflects that the financial information used by the manager in decision making and the tendency of manager's behavior affect the weaken of decision making based on the information available. The negative predictive value indicates that the behavior manager's effects given is negative, it's mean that the behavior of the manager gave the effect of reducing the influence of income and expense information to strategic decision making. The researcher could not conduct a research to the Director and Vice Director of RSUD Dr. Saiful Anwar Malang because of the complicated bureaucracy. The questionnaire could not run well because there are some respondents who have not understood the revenue and cost information in RSUD Dr. Saiful Anwar Malang.

Based on the findings, the researcher suggests socialization about financial information toward the employees in structural position so the employees understand about the revenue and cost in RSUD Dr. Saiful Anwar. It is also needed an improvement in revenue and cost management so the budget target that cannot be reached in the previous year can be improves in the next period. A website update about financial and service information is needed so that the public knows this information continuously. For the next researcher, it is

suggested to broaden the scope of financial information if hospital, especially of hospital of Regional Public Service Agency form, which is related to the probability in decision making, bounded rationality theory and probability theory in doing decision making process, and also personality test in testing someone's Behavior in an organization.

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