



Behavioral Aspects in the Planning and Budget Process in the Healthy House Inpatient Clinic Baznas Al Chusnaini Sidoarjo

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Abstract. Baznas Al Chusnaini Sidoarjo Healthy Home Inpatient Clinic is a Public Non-Profit Organization that provides services to the community, especially the poor. This research aims to find out how the budget preparation process works at the Baznas Al Chusnaini Sidoarjo Healthy Home Inpatient Clinic and find out behavioral aspects in the planning and budgeting process. The methodological approach used is case study analysis. This analysis was identified as gaining an in-depth understanding of behavioral aspects in the planning and budgeting process at the Baznas Al Chusnaini Sidoarjo Healthy Home Inpatient Clinic. Data collection techniques use interviews. They implement a budget preparation process involving participation from management and the medical services division, increasing responsibility for the budget prepared. A mixed top-down and bottom-up approach is used in budgeting, where the clinic starts from the top level of the organization and then supplements with lower level employees. The budget preparation process involves 4 stages: preparation, ratification, implementation, and reporting and evaluation. This article highlights the importance of the involvement of all parties in budgeting to achieve shared responsibility and success in the delivery of public non-profit health services. The implementation of the theory of budgeting behavior in Healthy Homes is in accordance with the core of the theory. As a suggestion, Baznas Al Chusnaini Sidoarjo Healthy Home Clinic is advised to maintain the budgeting aspect by integrating participatory processes, ensuring the involvement of all related parties, as well as carrying out evaluations and updates to maintain the relevance of the budget to the goals and needs of the organization.

Keywords: Budgeting Process, Non-Profit, Behavioral Aspects

INTRODUCTION

Planning and budgeting are two very important aspects of financial management, whether on an individual, company or government scale. The two are closely related because financial planning allows the creation of more effective and realistic budgets, while budgets provide an important framework for implementing established financial plans. By having good financial planning and a disciplined budget, individuals or organizations can achieve their financial goals more efficiently and effectively.

Therefore strategic planning and budgeting have a very important role in directing and managing success in an organization. The two work together to provide the strategic and financial guidance necessary to achieve an organization's goals. This article discusses the importance of synergy between strategic planning and budgeting in achieving organizational success. We explain the strategic planning and budgeting processes, and how they can support each other to achieve long-term success.

The aim of this research is to determine behavioral aspects in the budgeting process at the Baznas Al Chusnaini Sidoarjo Healthy Home Inpatient Clinic which is domiciled in Sidoarjo. As one of the programs launched by the Indonesian National Amil Zakat Agency which was founded in 2012, the Baznas Al Chusnaini Sidoarjo Healthy Home Inpatient Clinic always emphasizes the usefulness of health services for the poor as beneficiaries of free health services.

To achieve the vision of a Healthy Indonesia, the government and society must work together to achieve it. It is very important to increase public awareness to make changes and implement healthy lifestyle habits. Sufficient knowledge about healthy lifestyles can help people become more aware.

The next factor is community affordability or accessibility to health service units. This includes affordability in terms of location and financing, as well as affordability in terms of quality of health services. Bearing in mind that most of our society is still on the verge of poverty, if not below the poverty line. Indonesia is a country with a low level of health due to factors such as the economic inadequacy of the community, difficulty in obtaining services, and lack of public knowledge about health.

Indonesia is one of the countries with the lowest level of health in Southeast Asia due to economic problems, difficulties in getting services, and lack of public knowledge about health. This is shown by the high maternal and infant mortality rates.

Health is a primary need for everyone, but it is often difficult to get adequate health services for the poor. The National Zakat Amil Section (BAZNAS) is really aware of this. Thus, BAZNAS in collaboration with the National Gas Company (PGN) and the Al Chusnaini Sidoarjo Foundation are trying to launch a special health program for less fortunate people. It is hoped that this will be the starting point for achieving the Healthy Indonesia Vision.

In the end, the BAZNAS-Al Chusnaini Sidoarjo Healthy House, a 2-story building, was inaugurated on Wednesday, July 18 2012, by the Deputy of the Indonesian Ministry of State-Owned Enterprises, Mr. Pandu Djajanto. This building is located in Pasegan Kulon Hamlet, KlopoTEN Village, Sukodono District, Sidoarjo Regency, with a land area of 1533.79 m² and a building of 513 m². The Baznas Al Chusnaini Healthy Home Inpatient Clinic in Sidoarjo receives all operational funds for these services from zakat, infaq and shodaqoh (ZIS). To ensure that patients who receive care and services are members of the poor or underprivileged who are entitled to receive zakat (ashhabul ashnaf), they implement a membership system based on survey and interview results.

So in the end, the 2-story building was named Rumah Sehat BAZNAS-Al Chusnaini Sidoarjo which was inaugurated by the Deputy of the Ministry of State-Owned Enterprises of the Republic of Indonesia, Mr. Pandu Djajanto on Wednesday, July 18 2012 at Pasegan Kulon Hamlet, KlopoTEN Village, Sukodono District, Sidoarjo Regency with a land area of 1533.79 m² and a building area of 513 m². operating successfully. All operational funds for these services are obtained from zakat, infaq and shodaqoh (ZIS), therefore the Baznas Al Chusnaini Sidoarjo Healthy Home Inpatient Clinic implements a membership system with a membership mechanism obtained from the results of surveys and interviews to ensure that patients who receive treatment and served are the poor/dhuafa who are included in the group entitled to receive zakat (ashhabul ashnaf). Because all services provided at the Baznas Al Chusnaini Sidoarjo Healthy Home Inpatient Clinic are completely free of charge or free for participants, it is often referred to as a Hospital Without a Cashier. The RSB Al Chusnaini Inpatient Clinic in Sidoarjo offers several service programs, namely the In-Building Service Program (LDG) and the Out-of-Building Service Program (LLG). The LDG program includes:

1. EMERGENCY UNIT (24 HOURS)

Serve patient every day

2. GENERAL POLY

Serve patient every Monday-Saturday at 08.00-20.00 WIB and Sundays/National Holidays at 08.00-14.00 WIB.

3. LABORATORY

Serve patient every Monday-Saturday at 07.00-14.00 WIB

4. PHARMACY

Serve patient every Monday-Saturday at 08.00-20.00 WIB and Sundays/National Holidays at 08.00-14.00 WIB.

5. DENTAL POLY

Serve patient every Tuesday and Friday at 08.00-14.00 WIB; Thursday 15.00-21.00. Forms of service include counseling, dental examinations and replacement of false teeth.

6. MOTHER & CHILD HEALTH POLY (KIA)

Serve patient every Monday-Saturday at 08.00-20.00 WIB and Sundays/National Holidays at 08.00-14.00 WIB. Forms of service include Ante Natal Care (ANC), examination of pregnant women & toddlers, provision of immunizations, vaccines and family planning acceptors.

7. NUTRITION CORNER

Serving patients to consult on problems regarding nutrition, eating patterns and healthy lifestyles and as a promotive and preventive effort for sufferers of HT, DM, Obesity and Malnutrition. This service is open twice a month, namely every 15th and 30th of each month at 08.00-12.00 WIB.

8. HYPERTENSION POLY (HT) & DIABETES MELLITUS (DM)

Serve patient every Wednesday of the 2nd week (HT Center) and Wednesday of the 3rd week (DM Center) of every month at 08.00-20.00 WIB. Forms of service include counseling and physical examination and laboratory.

9. SEMINAR EVENT IN THE BUILDING

The RSB Al Chusnaini Sidoarjo Inpatient Primary Clinic not only provides the basic services mentioned above, but also strives to continue making promotive and preventive efforts in the health sector. This effort includes holding events to increase knowledge and health of the community around the RSB Al Chusnaini Sidoarjo Primary Inpatient Clinic.

Events that have been held to date include:

- Competition for Creative Active Toddlers and Smart Mothers
- Seminar on Early Detection of Cervical Ca
- Pap smear examination
- Hypertension Seminar
- Tuberculosis Seminar
- Ca Mamae Seminar
- Seminar on Healthy Living with Diabetes Mellitus
- Healthy Toddlers Cheerful Toddlers Seminar

10. 24 HOUR INPATIATION

Serving patients every day

LITERATURE REVIEW

Definition of non-profit company

One organization that is quite developed in society today is a non-profit organization. Selusu (2005) defines a non-profit organization as an organization that is not profit-oriented in carrying out its operations. This does not mean that they should not receive or make a profit

from every action they take. Profits will be used to reduce operational costs or return to main activities.

Nainggolan (2005) explains that non-profit institutions or non-profit organizations are organizations or groups of people who work to achieve certain goals and do not focus solely on generating profits or wealth. These organizations are usually founded by the community, such as foundations, non-governmental organizations, political parties, or religious organizations.

Types of Non-Profit Organizations

Henke (1988) identified two main categories in non-profit organizations as follows:

1. Public Nonprofit Organizations (Public Nonprofit Organizations) are entities that are officially established to provide services to the community. This organization has the legal authority to collect fees from service users to finance its operations.
2. Private Non-Profit Organizations are organizations formed by groups or individuals who see the need for certain services in society.

According to Henke, these categories also pay attention to the parties who are organizers or founders of non-profit organizations, which can be grouped into three broad categories:

1. Government Agencies, namely public sector organizations in the form of government agencies such as the Ministry of Home Affairs and the Ministry of Finance.
2. Government-Owned Non-Profit Organization, which is a non-profit organization owned by the government, although not in the form of a government agency. Examples include BHMN universities, government-owned hospitals such as RSCM and Regional Hospitals, as well as foundations owned by the government.
3. Privately Owned Non-Profit Organizations are part of public sector organizations that are owned and managed by private parties. Examples include foundations such as Dompot Dhuafa Republika, Sampoerna Foundation, private hospitals, and private schools and universities.

Understanding Budget

According to Welshch (1981:3), budgeting is a method of profit planning and control that is carried out systematically and formally to achieve planning, coordination and responsibility in management control. From this definition, the budget is connected with basic management functions such as planning, coordination and supervision. Therefore, when the budget is linked to the basic functions of management, the budget includes planning, directing, organizing and supervising every unit and field in the company organization.

According to Nafarin (2000), a budget is a periodic financial plan prepared based on approved programs. This plan states in writing the organization's activities quantitatively, generally in monetary terms, and for a certain period of time.

The definitions above describe the strategic role of budgets in the financial management of a public organization. Public sector organizations often have the desire to provide maximum service to the community, but are often limited by limited resources. This is where the important function and role of budgets in public sector organizations is, especially in setting financial goals, analyzing financial situations, setting strategies, and planning expenditures to optimize financial welfare.

Budget Making Method

According to Harahap (1997:90), the method of preparing a budget can be divided into three methods based on who makes it:

1. The authoritarian or top-down method implies that the organization's leadership independently sets the budget without involving subordinates in the preparation process.
2. A participatory approach to budget preparation, which is also known as a bottom-up approach in democracy, involves employees in making budget decisions. The process starts from the bottom of the organization and works its way up, allowing employees to create budgets that reflect their goals for the future.
3. A mixed approach of top-down and bottom-up is often used in budget preparation. Organizational leaders provide guidance and direction, while specific details are worked out by employees according to the direction given.

Budget Preparation Process

According to Anthony and Govindarajan (2003:27), budget preparation has the main aim of: (1) integrating with strategic plans, (2) coordinating organizational activities, (3) giving authority to managers to authorize the use of funds and demonstrate the achievement of results, and (4)) achieve cooperation. The budget is an application of previously determined strategies and strategic planning. The budget preparation process is crucial because a budget that is ineffective and does not focus on performance can hinder the implementation of the plans or strategies that have been set. Public sector budgets must include aspects of planning, control and public accountability. Supervision of public sector budgeting must be carried out from planning to reporting. Supervision by a special supervisory agency is key to ensuring the effectiveness of the budget planning and control process.

According to Mardiasmo, the stages of preparing a public sector budget can be described as follows:

1. Preparation and Budget Preparation Stage:

At this stage, expenditure estimates are prepared based on available income estimates. It is important to note that before agreeing to an expense estimate, a more accurate estimate of income should be done first. In addition, significant risks can arise if income and expense estimates are carried out simultaneously. In this case, attention should be paid to the significant level of uncertainty. Therefore, public sector financial managers must have a good understanding in determining the size of each budget item, which is very dependent on the budget techniques and systems used.

2. Budget Ratification Stage:

The next step is budget ratification. This stage involves a complex and heavy political process. Leadership not only requires managerial skills, but also adequate political skills, persuasion abilities and coalition building. Executive integrity and mental firmness are very important at this stage because they must be able to provide rational arguments and answers to questions and objections from various parties.

3. Budget Implementation Stage:

After the budget is approved by the legislative body, the next stage is budget implementation. In this stage, public sector financial managers must pay attention to accounting and management control systems. They are responsible for creating an adequate accounting system for planning and controlling the approved budget, which can be relied upon even for the preparation of budgets in subsequent periods. The accounting system used must also support budget control.

4. Budget Reporting and Evaluation Stage:

The final stage of the budget cycle is reporting and evaluation. This stage is related to the budget accountability aspect. If implementation is supported by a good accounting and management control system, then the reporting and budget evaluation stages generally will not face many problems.

RESEARCH METHODOLOGY

Object of research

The research was conducted at the Pratama Inpatient Clinic of RSB Al Chusnaini Sidoarjo which is located on Jl. Raya Sukodono-Gedangan KlopoTEN Village, Sukodono District, Sidoarjo Regency – East Jawa.

Data source:

- a. Primary Data: Information obtained directly from the Finance unit of the RSB Al Chusnaini Sidoarjo Inpatient Clinic through interviews with the Head of Finance and Financial Staff, which will then be processed by the author.
- b. Secondary Data: Information collected through official records and documents, as well as pre-processed data such as a brief company history, budget draft format, and budget creation flow.

Method of collecting data:

- a. Interview: Conduct direct questions and answers to the Finance Department as the research object.
- b. Observation: Observing planning and budgeting activities at the RSB Al Chusnaini Sidoarjo Primary Inpatient Clinic.

Data analysis method:

The methodological approach used is case study analysis. This analysis involves identifying annual reports and other related documents to gain an in-depth understanding of behavioral aspects in the planning and budgeting process at the Baznas Al Chusnaini Sidoarjo Healthy Home Inpatient Clinic.

DISCUSSION

Budgets have a significant role in the financial framework of organizations, both profit-oriented organizations and non-profit organizations. Although both follow standards in the budget planning process, there are differences in the source of funds and the purpose of using funds. Non-profit organizations generally rely on funding sources from third parties, such as donations from donors.

One example of a non-profit organization is the Baznas Al Chusnaini Sidoarjo Healthy Home Inpatient Clinic, which is one of the programs of the National Amil Zakat Agency of the Republic of Indonesia. This program takes the form of a clinic that provides special health services for the poor, and was established in July 2012. As a program that focuses on the health sector, this clinic has a flow in the program budgeting process. At the management level, there is collaboration between the Clinic Manager, Head of Yanmed, Head of Finance, Head of HRD & GAF, as well as health service units in preparing the budget.

Budget Making Method

The method for making the budget at the Baznas Al Chusnaini Sidoarjo Healthy Home Inpatient Clinic is a mixed approach between top-down and bottom-up approaches which is

used in preparing the budget. In this approach, the Clinic starts budget preparation from the top level of the organization, then it is detailed and completed by lower level employees. Guidelines and directions from leadership serve as a reference, while specific details are prepared by employees in accordance with the directions given.

Example: Management consisting of (Clinical Manager, Head of Finance, Head of Medical Services and Head of HRD and GAF) starts preparing the budget according to the format provided by BAZNAS CENTER as the Funder, then it is detailed and completed by lower level employees, namely the PJs (Insurers). Answers to each division such as, Nurse Unit, Midwife Unit, Far Unit, FO Unit, etc. Guidelines and directions from the leadership serve as a reference, while specific details are prepared by employees in accordance with the directions given.

Budget Preparation Process

The process of preparing the budget for the Baznas Al Chusnaini Sidoarjo Healthy Home Inpatient Clinic This includes 4stages are:

1. Preparation phase

Researchers found that there are steps to prepare a budget during the preparation stage. This step begins with setting collection goals and then setting distribution goals. The previous budget scales were used to look at both objectives. The previous budget has a history of material for the next budget. All medical service units, including nurses, midwives, pharmacies and other health divisions, must have work terms of reference (KAK). This TOR allows us to evaluate and design budget planning needs by knowing what activities will be carried out, who will carry them out, where the activities will be carried out, activity schedules, resources used, and benchmarks for budget planning.

2. Budget Ratification Stage

In the budget ratification stage process, researchers identified that the Baznas Healthy Home Inpatient Clinic adopted a process or stage called Rakernas. The approval for the National Working Meeting was ratified by the Indonesian Amil Zakat Agency as the owner of the program, through thinking from a broad perspective. The results of the agreement are then shared to become rules governing program implementation.

The work plan becomes a guide for management in program implementation and control. The work plan is outlined in a work program which is designed to detail the steps needed to achieve the goals and ensure smooth implementation according to the established schedule.

After the work program plan is created, the management team will prepare a program and operational budget to estimate future expenditure or within a certain

period. This budget is an illustration of how management plans to maintain the clinic's financial balance. The management team sets target beneficiaries and formulates a budget based on the realization of targets and the previous period's budget, often with an increase of 10-15% from the previous year's realization to anticipate inflation or price increases. In setting the budget, the aim is to make the program targets easy to achieve and the clinic's performance is assessed as good. Therefore, good supervision or control of management performance is very necessary. The Baznas Healthy Home Inpatient Clinic implements participatory budgeting so that each program can participate in preparing budget planning, by involving the medical services division as the person responsible for each program.

3. **At the implementation stage**, the clinic implements the basic budget that has been agreed upon and cannot be changed, however, if a program is created due to certain circumstances, it can be submitted through a proposal to BAZNAS RI.
4. **At the reporting and evaluation stage**, researchers identified that reporting carried out by clinics was the most important part of controlling management. Management control aims to help control every activity carried out by all elements in the clinic. The clinic uses a monthly control system to minimize extrabudgetary activities.

Relevant Behavioral Concepts in the Budget Preparation Process

1. Goal Setting Stage

During the goal setting phase, it is important to remember that people in the organization have responsibility for setting those goals. Therefore, the goal-setting phase of a plan involves the potential for behavioral errors to occur. Goals are considered complex agreements and may reflect personal goals that conflict with the individual needs of the dominant members of the organization.

2. Alignment of Goals

The main problem encountered in the goal setting stage is achieving a possible level of goal harmony or compatibility between the goals of the organization, its subunits, and its participating members. If organizational goals are viewed as a means to achieve personal goals or to fulfill personal needs, then organizational goals will motivate employees to complete desired actions.

3. Participation

Participation in the rule-making process is often considered by some to be a panacea for meeting the needs for self-esteem and expression of organizational members. Participation is a decision-making process involving two or more parties,

where the decision will have an impact on the future of those involved in making it. In other words, lower level workers and managers have a role in the management process. When applied to planning, participation refers to the involvement of middle and lower level managers in decision making that determines operational goals and the setting of performance targets.

However, Becker & Green found that when participation is applied in inappropriate situations, it can reduce employee motivation and performance in achieving organizational goals. Many studies of participatory decision making do not agree on a particular desired format for employee participation across organizations. There is little discussion or convention about the depth, scope, or weight of participation. That is, there is no uniform view about who should participate, the types of decisions in which they should participate, or the level of power participants have in the final decision.

Many companies encourage both lower-level managers and employees to participate in the planning process. One reason is that people react differently to the possibility of playing a role in decisions that affect their own performance. Authoritarian or highly dependent employees may feel threatened by the possibility of participating in decision making. With participation in budget preparation, it is hoped that managerial performance can be improved in providing better performance.

4. Benefits of Participation

One of the benefits of successful participation is that participants become emotional as well as their own work. Participation can improve morale and inspire greater initiative at all levels of management. The organizational goals that these individuals help determine are considered to be goals that are consistent with the individual's goals. This is because those involved in goal setting know that the goals are rational and achievable.

5. Participation Limitations and Issues

These forces can be used in ways that have dysfunctional consequences on the tissue. Slack is the difference between the resources actually needed to complete a task efficiently and the large number of resources assigned to that task. However, excessive buffering time clearly has a negative impact on organizational interests. The extra space makes spending limits, production quotas, and performance standards meaningless. Management can address the problem of excess availability by establishing effective procedures for thorough review during the budgeting process. If it is too easy to achieve

budget goals because of buffers or other factors resulting from participation in the budgeting process, the motivational benefits are minimal or nonexistent. Basically, if the budget is too tight or too loose, or if it has too much or no space at all, it can lead to behavioral reactions that run counter to your company's interests.

6. Implementation Stage

Once organizational goals are established, the planning director consolidates them into a comprehensive formal budget. The budget is then implemented through communication from key employees in the organization. To make a budget work, all employees must learn to view it as a positive vehicle for organizational action and as an improvement and not as a burden or weapon of management.

7. Budget Communication

This can be achieved by communicating agreed operational goals to people at lower levels of the organization. Many complex communication problems can develop in this selling task because the message must be understood by people who have diverse backgrounds and training and who work at different levels of the organization. To eliminate some of these potential problems, controllers must translate overall organizational goals into understandable goals for each organizational subunit. That is, the planning director should explain the basics of the budget preparation process that produces the final budget amount.

8. Cooperation and Coordination

This means combining the talents and strengths of each participant in the organization and making them strive to achieve the same goals. To carry out this, implementers must successfully communicate how each person's work contributes to the achievement of organizational goals. Moreover, the planning director should identify which departments are responsible for specific aspects and work to be done, where individuals in those departments are responsible, and where they can go for goals.

9. Performance Control and Evaluation Stage

This can be achieved by communicating agreed operational goals to people at lower levels of the organization. This sales role can pose many complex communication problems, as messages need to be understood by people working in different settings, educational backgrounds, and organizational levels. To eliminate some potential problems, controllers need to translate the goals of the entire organization into understandable goals of each organizational subunit. In short, planners need to explain the basics of the budgeting process that leads to the final budget amount.

10. Performance Reports

Performance reports should be created and distributed at least once a month to manage costs and keep employees motivated to achieve their goals. Timely performance reports published have a positive impact on employee morale. Subjective feelings of success or failure are triggered by routine performance reports. Performance reports can also cause employees to feel feelings such as fear, apprehension, jealousy, anger, satisfaction, regret, and excitement.

In budgeting, the behavioral aspect refers to how people behave during the budget preparation process and how people try to live their lives in accordance with the budget that has been created. Budgets are often perceived as a bureaucratic barrier or a danger to professional advancement. An individual's response to a budget can be influenced by many factors, including organizational structure, culture, leadership style, level of employee participation in decision making, accepted tolerance, and budgetary pressures. While there is no definitive answer that is right for every organization, there are several principles that can be used together. There is evidence that employee involvement in decision making improves the quality and quantity of work output, in addition to improving employee mental health.

In this regard, the researchers concluded that worker participation behavior by involving all divisions at the Baznas Al Chusnaini Sidoarjo Healthy Home Inpatient Clinic has indeed proven to have a positive impact and by implementing a budget preparation process with participatory budgeting, management and the medical services division will feel responsible for the budget that has been created. The higher their involvement, the higher the responsibility for implementing decisions made together

CONCLUSION

Baznas Al Chusnaini Sidoarjo Healthy Home Inpatient Clinic is a Public Non-Profit Organization that provides services to the community, especially to the poor. They implement a budget preparation process that involves participation from management and the medical services division, so that all parties feel responsible for the budget that has been prepared. Through this participation, responsibility for implementing jointly produced decisions is also increased. The method for making the budget at the Baznas Al Chusnaini Sidoarjo Healthy Home Inpatient Clinic is a mixed approach between top-down and bottom-up approaches which is used in preparing the budget. In this approach, the Clinic starts budget preparation from the top level of the organization, then it is detailed and completed by lower level employees. Guidelines and directions from leadership serve as a reference, while specific details are

prepared by employees in accordance with the directions given.

The budget preparation process at the clinic goes through 4 stages, namely the preparation stage, budget ratification, implementation, and reporting and evaluation. Thus, the article highlights the importance of the involvement of all parties in the budgeting process to achieve shared responsibility and success in the delivery of public non-profit health services.

The implementation of the theory of budgeting behavior in Healthy Homes is in accordance with the core of the theory. As a suggestion, Baznas Al Chusnaini Sidoarjo Healthy Home Clinic can continue to maintain the budgeting aspect by integrating participatory processes in budget preparation, ensuring the involvement of all relevant parties, and continuing to evaluate and update so that the budget remains relevant to the needs and goals of the organization.

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