

# An Effect of Accounting on Tax Avoidance Food and Beverage Sub Sector Manufacturing Companies Listed Indonesia Stock Exchange (IDX)

**Reny Maisyarah**

Faculty Social Science, Universitas Pembangunan Panca Budi, Indonesia

## Abstract

*This study aims to identify the effect of accounting conservatism, audit committee, independent board of commissioners, institutional ownership, and firm size on tax avoidance in the Manufacturing Industry of the Food and Beverage Sub-Sector Listed on the Indonesia Stock Exchange. Tax avoidance is the dependent variable in this research, measured by the Effective Tax Rate. The independent variables studied were accounting conservatism, audit committee, and independent board of commissioners. The information used was obtained from financial reports and annual reports published via webwww.idnfinancials.com. Information analysis used in this research is the associative method. The illustration method used is purposive sampling with a total sample of 5 companies and information from 2016-2020. The results of this research show that the audit committee has a significant positive effect on tax avoidance. On the other hand, accounting conservatism has a significant negative impact, and the independent board of commissioners does not have a significant positive effect on tax avoidance.*

## Keywords

*audit committee; independent board of commissioners; accounting conservatism, institutional ownership; size company; avoid tax*



## I. Introduction

Indonesia is still a country in the developing stage. Therefore, to realize the welfare of all Indonesian people, the Indonesian government always strives to carry out development in all sectors so that national peoples' interests can be achieved. However, many funds are needed to carry out national products. There are two sources of funds in implementing national development, namely funding sources from taxes and funding sources from non-tax sources. Based on Article 1 paragraph 1 of Law Number 16 of 2009 concerning the fourth amendment to Law Number 6 of 1983 concerning General Provisions and Tax Procedures, tax is a mandatory contribution to the State by individuals or entities with a forcing attitude based on the law, by not receiving direct compensation and being used for the State for the greatest prosperity of the people. Development is a systematic and continuous effort made to realize something that is aspired. Development is a change towards improvement. Changes towards improvement require the mobilization of all human resources and reason to realize what is aspired. In addition, development is also very dependent on the availability of natural resource wealth. The availability of natural resources is one of the keys to economic growth in an area. (Shah, M. et al. 2020)

The high revenue from the tax division makes the government produce various policies to maximize tax revenue, among others, by creating new provisions on taxation or revising the tax law. However, the government's efforts to obtain optimal tax revenue have encountered several obstacles. One obstacle that arises is the difference in interests between companies as taxpayers and the government that collects taxes. The tax collection system in Indonesia refers to self-assessment. With this system, taxpayers have rights and

obligations in calculating, paying, and self-reporting the number of their tax obligations. This will be done well if the taxpayer complies with the tax regulations by the law. From the government's point of view, if the tax paid by taxpayers is less than they should pay, then the State's income from the tax sector will be reduced. From the company's point of view, tax is one of the Cost component that reduces the company's profit. For this reason, the company's management must be observant in maximizing the things that are their rights and minimizing obligations without violating the applicable laws and regulations so that the company can improve efficiency and effectiveness properly. The high tax burden encourages every company to manage taxes so that fewer taxes are paid.

Companies use loopholes in tax regulations as one of the legal actions in tax avoidance to reduce the tax burden owed (Pohan CA, 2013). This can be proven from the achievement of the realization of tax revenues in the APBN that did not reach the target and even experienced a decrease which can be seen in table 1.

**Table 1.** Realization of Tax Revenue

Year	Tax Revenue Target (in trillion rupiah)	Realization of Revenue (in trillion rupiah)	Tax (%)
2016	Rp 1539.2	Rp 1285.0	83%
2017	Rp 1736.0	Rp 1399.8	80%
2018	Rp 1894.7	IDR 1662.9	87%
2019	Rp 2165.1	Rp 1676,6	77%
2020	Rp 1699.9	Rp 1423.0	84%

Considering the problems that will be faced, so that this research is more focused and the discussion does not deviate, the authors limit the discussion to the influence of accounting conservatism, the Board of Independent Commissioners, the Audit Committee, Institutional Ownership and Company Size on Tax Avoidance in manufacturing companies in the food and beverage sector listed in Indonesia Stock Exchange, in the period 2016 to 2020.

## II. Review of Literature

### 2.1. Agency Theory

Agency Theory describes the relationship between shareholders (owners) as principals and managers as agents. Shareholders are parties who delegate the authority to manage the company to management, and management as an agent is a party contracted by shareholders to work in the interests of shareholders and is responsible for all of their work to shareholders (principals). Jensen & Meckling (1976) describes an agency relationship as a contract between one or more persons (principal) involving another person (agent) who performs services on behalf of the principal which authorizes the agent to make the best decision for the principal. Agency theory assumes that individuals act on their behalf. Investors or shareholders have an interest in increasing their investment in the company in the form of capital gains and getting a return on investment in the form of dividends.

### 2.2 Accounting Conservatism

Accounting conservatism refers to financial reporting guidelines that require accountants to carry out a high level of verification and use the most aggressive numbers when dealing with uncertainty. This is an old principle in financial reporting that is

intended to protect users of financial information from rising earnings and to ensure that all potential liabilities are recorded as soon as they are realized. Accounting conservatism is a set of bookkeeping guidelines that require a high level of verification before a company can make a legal claim to any profits. The general concept is to take into account the worst-case scenario of the company's financial future. An uncertain liability should be recognized as soon as it is discovered. On the other hand, revenue can only be recorded if it is certain that it will be received. Accounting conservatism is a financial approach that many companies use to limit the amount of risk in their accounting information. This cautious method anticipates lower profits along with higher losses. Companies can use this approach to avoid misleading internal or external business stakeholders about the company's financial health.

The guidelines require that losses be recorded as soon as they are measured (certain or uncertain), whereas gains are only recorded when they are certain to be realized. The general concept is to minimize the overstatement of income and assets and to understate liabilities and expenses. Strict revenue recognition is a common policy for many companies that use accounting conservatism. Revenue recognition follows a basic

Brigham (2015: 97), states that accounting conservatism is traditionally defined as anticipating all losses but not anticipating profits. Anticipation of loss means the recognition of loss before any legal verification can be performed, and the opposite is done to profit. Accounting conservatism is an asymmetry in the verification request of profit and loss. This interpretation means that the greater the difference in the level of verification required for profit compared to loss, the higher the level of accounting conservatism.

### **2.3 Benefits of Accounting Conservatism**

The principle of conservatism is considered useful because it can be used to predict the company's profits and financial condition in the future, because by using the principle of conservatism, companies will become more careful in dealing with future economic uncertainties. Brigham (2015: 101), states that the controversy over the benefits of conservative accounting numbers has not yet found a middle ground.

#### **a. Conservative Accounting Not Beneficial,**

Critics of conservatism argue that this principle causes financial statements to be biased so that they cannot be used as a tool to evaluate company risk. The more conservative, the reported book value of equity will be more biased so that it does not reflect reality and the financial statements become useless because they cannot reflect the true value of the company. This shows that the financial statements are biased and have no relevant value (Mohnahan, 1999 in Widyaningrum, 2008).

#### **b. Beneficial Conservative Accounting,**

Those who support conservatism state that conservatism produces higher quality earnings because this principle prevents companies from exaggerating profits and helps users of financial statements by presenting profits and assets that are not overstate (Fala, 2007). Conservative accounting will profitable in contracts between parties within the company and outside the company. Laford and Watts, 2006 in Haniati and Fitriany, 2010, argue that financial statements that apply the principle of conservatism can reduce manipulation of financial statements and reduce the deadweight loss of agency costs that arise as a result of information asymmetry. Intuitively, the principle of conservatism is useful because it can be used to predict future conditions. In other words, the selection of a method that supports the principle of conservatism has relevant value. This logic can refute criticisms of the uselessness of financial statements based on the principle of conservatism.

### III. Research Method

This type of research is descriptive quantitative research. Descriptive research was conducted to determine the existence of independent variables, either only on one or more variables (stand-alone variables or independent variables) without making comparisons of the variables themselves and looking for relationships with other variables. (Sugiyono, 2017).

In this study, researchers analyzed the efficiency of appendectomy financing in the form of Unit Cost in acute appendicitis patients at Mitra Sejati Hospital Medan in 2020 using the ABC (Activity Based Costing) method.

In this study, researchers applied the activity based costing method as an alternative to financing acute appendicitis at Mitra Sejati Hospital Medan.

The subjects of this study were all those who were involved in appendectomy services at Mitra Sejati Hospital Medan. The object of this research is all activities and costs that occur in appendectomy services at Mitra Sejati Hospital Medan in 2020.

This research was conducted at Mitra Sejati Hospital Medan which is located at Jl. General Besar AH Nasution No.7, Pangkalan Masyhur, Kec. Medan Johor, Medan City, North Sumatra 20219. Time of the research will be carried out in September 2021 until its completion and the population of this study is all data and files on cases of patients with acute appendicitis at Mitra Sejati Hospital Medan in 2020.

The data analysis technique used in this study is a non-statistical quantitative analysis technique. The data in the form of numbers obtained from the Mitra Sejati Hospital Medan in 2020 which contains the calculations are then analyzed using the theory of the application of ABC (Activity Based Costing) in the calculations for the application of appendectomy rates at the Mitra Sejati Hospital Medan in 2020. This analysis is intended to find out how the level of competitiveness of appendectomy rates is when using the Activity based costing system so that later it can be applied as a standard for setting laparotomy rates at Mitra Sejati Hospital Medan in 2020.

### IV. Result and Discussion

#### 4.1 Steps in Calculation of Activity Based Costing (ABC) in Appendectomy

The steps for determining tariffs for patients at service companies such as Mitra Sejati Hospital Medan, are generally carried out through several stages, namely identification of activities in each room, classification of activities and costs, identification of cost drivers, determination of rates per unit cost driver, determination of cost per room used. by patients with appendectomy and lastly cost analysis for patients with these procedures.

With ABC, hospital overhead costs are assigned to a cost object such as a product or service by identifying the resources needed to produce the output. Cost drivers are used to calculate the resource cost of each unit of activity. Then each resource cost is assigned to the product or service by multiplying the cost of each activity by the quantity of each activity consumed in a given period. Activity based costing is a system that maintains and processes financial and operational data from company resources based on activities, cost objects,

1. Identify each activity
2. Where possible, trace directly to activities and cost objects
3. Assigning costs to each activity
4. Determine the cost driver

5. Assigning costs to cost objects using activity rates (determining the cost of appendectomy)

After going through the stages of the ABC implementation process, the next step is to make a comparison between the rates set by Mitra Sejati General Hospital in Medan and the cost of goods obtained by calculating using the ABC method. Is there a significant difference and whether the use of the ABC method as the basis for determining appendectomy rates is the right choice for Mitra Sejati Hospital Medan in the future.

Activity identification. The activities contained in each inpatient unit of Mitra Sejati General Hospital Medan consist of:

- 1) Labor costs.
- 2) Cost of raw materials.
- 3) Building depreciation expense.
- 4) Facility depreciation expense.
- 5) Cleaning fee.
- 6) Building maintenance costs.
- 7) Consumption costs.
- 8) Electricity and water costs.
- 9) Administration fee
- 10) Laundry fee.

These ten activities can then be subdivided into 4 major activities which include:

- 1) Patient care activities such as salaries of health workers.
- 2) Inventory maintenance activities consist of building depreciation costs, facility depreciation costs and cleaning costs.
- 3) Patient maintenance activities, namely consumption costs.
- 4) Patient service activities which include the cost of consumables, electricity and water costs, administrative costs and laundry costs.

The breakdown of salaries for health workers is shown in table 4.1 below:

**Table 2.** Health Personnel Costs at Mitra Sejati Hospital Medan

Power Type	Basic Salary 1 Month (Rp)	1 Month Incentive (Rp)	Operator Rates	Total 1 Month (Rp)	Amount 1 Year (Rp)
General practitioners	3,780,000	1,800,000		5,580,000	66,960,000
Surgeon			2,250,000		
Anesthetist			1,500,000		
Nurse	2,700,000			2,700,000	32.400.000

Identify other sources of financing to conduct a unit cost analysis, namely the breakdown of consumables (BHP). BHP in appendectomy cases in the Emergency Room (IGD) includes the cost of infusion equipment, injection of antibiotics and pain relievers as shown in table 4.2 below:

**Table 3.** Cost of BHP with appendectomy in the emergency room at Mitra Sejati General Hospital Medan in 2020

Consumables Name	Length of Days of Care	Amount	Price (Rp)	Amount (Rp)
Ringer Lactate Sanbe	1	1	Rp. 22,000.00	Rp. 22,000.00
Fresco Macro Infuset	1	1	Rp. 6,756.75	Rp. 6,756.75

Abocath 22 Remedi	1	1	Rp. 13,876.00	Rp. 13,876.00
IV Dressing 8 Cm X 6 Cm	1	1	Rp. 3,502.00	Rp. 3,502.00
3 cc syringe (ONEMED)	1	1	Rp. 1,569.00	Rp. 1,569.00
Aquabides 25 ml OTSUKA	1	1	Rp. 3,861.00	Rp. 3,861.00
5 cc syringe (ONEMED)	1	1	Rp. 1,050.00	Rp. 1,050.00
10 cc syringe (ONEMED)	1	1	Rp. 1,800.00	Rp. 1,800.00
Nacl 0.9% Infusion, 500 ml (OGB)	1	1	Rp. 17,000.00	Rp. 17,000.00
Abocath 20 Remedi	1	1	Rp. 8,607.00	Rp. 8,607.00
Abocath 24 Vasflow	1	1	Rp. 11,325.00	Rp. 11,325.00
70% alcohol	1	1	Rp. 147.00	Rp. 147.00
Plastic Apron (Solid)	1	1	Rp. 8,800.00	Rp. 8,800.00
Aquabides 2L SANBE	1	1	Rp. 28,000.00	Rp. 28,000.00
Lodine povidone 1 liter	1	1	Rp. 75.00	Rp. 75.00
Hand skune non sterile uk.L SUWARNA	1	1	Rp. 1,705.00	Rp. 1,705.00
Ultrafix	1	1	Rp. 155.00	Rp. 155.00
ORGAN RAPE MASK	1	1	Rp. 1,755.00	Rp. 1,755.00
Foley Catheter No16 (REMEDI)	1	1	Rp. 22,275.00	Rp. 22,275.00
Spinocan 25 (Spinocan 25G X 3.5)	1	1	Rp. 55,000.00	Rp. 55,000.00
Girls hat (Nurse Cap)	1	1	Rp. 4,000.00	Rp. 4,000.00
Boy's hat (Surgeon Cap)	1	1	Rp. 4,000.00	Rp. 4,000.00
Transfusion set Stera (Blood set)	1	1	Rp. 8,800.00	Rp. 8,800.00
Urine Bag (FRESCO)	1	1	Rp. 10,395.00	Rp. 10,395.00
Underpad PD (ProDevice) 69X90 cm	1	1	Rp. 7,000.00	Rp. 7,000.00
100 ml Plastic Pot	1	1	Rp. 4,500.00	Rp. 4,500.00
Adult O2 Hose - NEUSMED	1	1	Rp. 25,000.00	Rp. 25,000.00
Hand Skune 8 (Ansell Gamex No 8 sterile)	1	1	Rp. 21,000.00	Rp. 21,000.00
Hand skune 6.5 PD GLOVERS	1	1	Rp. 9,500.00	Rp. 9,500.00
Hand skune 7 Shamrock	1	1	Rp. 8,100.00	Rp. 8,100.00
Hand skune 7.5 PD GLOVERS	1	1	Rp. 9,500.00	Rp. 9,500.00
<b>Total</b>				<b>Rp. 321.053</b>

The next step is to identify BHP in the IBS room. The materials used are distinguished based on the actions given according to the diagnosis that has been established in the ER. The costs of all BHP that have been identified are as shown in table 4 below:

**Table 4.** Cost of BHP with an appendectomy in the IBS Room at Mitra Sejati

Consumables Name	Length of Days of Care	Amount	Price (Rp)	Amount (Rp)
Ringer Lactate Sanbe	1	1	Rp. 22,000.00	Rp. 22,000.00
Fresco Macro Infuset	1	2	Rp. 6,756.00	Rp. 13,512
Abocath 22 Remedi	1	1	Rp. 13,876.00	Rp. 13,876.00

Ceftriaxone inj	1	1	Rp. 38.500.00	Rp. 38,500,000
3 cc syringe (ONEMED)	1	1	Rp. 1,569.00	Rp. 1,569.00
Gauze Box	1	2	Rp. 8.580.00	Rp. 17.000.00
Leucoplast	1	10	Rp. 1,9000.00	Rp. 19,000.00
Catgut Palin	1	1	Rp. 108.000.00	Rp. 108.000.00
Nacl 0.9% Infusion, 500 ml (OGB)	1	1	Rp. 17,000.00	Rp. 17,000.00
Attracurium 10 mg	1	2	Rp. 20.500.00	Rp. 41.000.00
Catgut Chromic	1	2	Rp. 110.000.00	Rp. 2200.00
Bisturi	1	2	Rp. 3,6000.00	Rp. 7.200.00
ORGAN RAPE MASK	1	4	Rp. 1,755.00	Rp. 7,020.00
Nald	1	3	Rp. 800.00	Rp.2,400.00
Bupivacaine Inj	1	1	Rp. 43,7000.00	Rp. 43,7000.00
<b>Total</b>				<b>Rp. 571.777.00</b>

#### *Hospital Medan in 2020*

The next step is to identify BHP in the IBS room. The materials used are distinguished based on the actions given according to the diagnosis that has been established in the ER. The costs of all BHP that have been identified are as shown in the following table 5:

**Table 5.** Cost of BHP with Appendectomy in the Inpatient Room at Mitra Sejati General Hospital Medan in 2020

Consumables Name	Length of Days of Care	Amount	Price (Rp)	Amount (Rp)
Ringer Lactate Sanbe	3	6	Rp. 22,000.00	Rp. 132,000.00
Fresco Macro Infuset	3	1	Rp. 6,756.00	Rp. 6,756.00
Abocath 22 Remedi	3	1	Rp. 13,876.00	Rp. 13,876.00
Ceftriaxone inj	3	6	Rp. 38.500.00	Rp. 231.000.00
Nacl 0.9% Infusion, 500 ml (OGB)	3	1	Rp. 17,000.00	Rp. 17,000.00
Ketorolac inj	3	9	Rp. 13,632	Rp. 122,688
Ranitidine	3	6	Rp. 7.150.00	Rp. 42,900
3 cc syringe	3	6	Rp. 1,569.00	Rp. 9.414.00
5 cc syringe	3	15	Rp. 1.050.00	Rp. 15,750
sterile gauze	3	15	Rp. 950.00	Rp. 14.250.00
Betadine	3	10	Rp. 680.00	Rp. 6.800.00
Leucoplast	3	15	Rp. 1,9000.00	
Foley Catheter No16 (REMEDI)	3	1	Rp. 22.275.00	Rp. 22.275.00
Urine Bag	3	1	Rp. 10.395.00	Rp. 10.395.00
Sterile Hand Scoon	3	5	Rp. 21.000.00	Rp. 105,0000.00
<b>Total</b>				<b>Rp. 750.104.00</b>

#### **4.2. Unit Cost Calculation Using ABC Method in Appendectomy Case**

Appendectomy is a surgical procedure to remove the appendix as soon as possible to reduce the risk of perforation. Appendicitis that is not treated immediately can cause perforation and a laparotomy operation is needed which can cause the treatment costs to be more expensive than appendicectomy surgery.

Calculations using unit cost in appendectomy cases by taking into account the cost drivers of the activities carried out related to appendectomy patient services, get a result of

Rp. 21,763,871.7. These costs consist of ER, IBS and inpatient room costs. Activity costs are costs that are charged to cost sources that have a direct function or activity to the output, while indirect costs are costs that are charged to cost sources that have support (indirect activities) to the output.

The number of unit costs for appendectomy cases is calculated based on direct costs from the cost object (labor), consumables costs and consumption costs with the cost driver being the number of days of care. The cost of consumables includes all costs related to direct operations from unit level activities in the ER, IBS inpatient rooms. Labor costs include the costs of doctors, nurses, administration. Overhead costs (indirect costs in the form of building maintenance, depreciation of buildings and facilities) are other costs that are taken into account in determining unit costs. The first step is to determine the unit cost in the emergency room, by grouping all existing activities into one classification. Activities included in the Unit Level Activity Cost include doctor's salaries, nurses' salaries, and laundry costs.

The cost in calculating the hospital ABC rate for appendectomy after it is calculated is Rp. 21,763,871.7 which consists of emergency room costs of Rp. 6,977,550.1, IBS fee of Rp. 12,853,788.6, and the inpatient room fee is Rp. 1,932,533.

ABC is more efficient in reducing the costs borne by the patient in addition to improving the quality of service so that the length of hospital stay and the length of service time are shorter. Both of these things greatly affect the amount of costs, because patients who are cured and do not experience complications will shorten the days of treatment and the time needed for services, which has an impact on reducing the cost burden. Services in the current JKN era require better innovation so that patients get quality services at affordable prices, but managers can compete with similar service providers because prices cover all activities and facility maintenance.

The INA-CBG's claim system which has tried to optimize costs is very much needed by the hospital, but other calculations that are more efficient must be applied by taking into account the capabilities or availability of existing resources so that the hospital does not depend on the government in its operations. The ABC system requires the availability of well-managed data that can be carried out by trained resources so that it becomes an obstacle for some hospitals that do not carry out standardized management. Increasing human resources is a big cost so that it becomes one of the obstacles to transforming to be more efficient in setting patient rates. This is what causes some hospitals even though they know the ABC efficiency is higher than the real calculation.

## V. Conclusion

Based on the results of research and discussion that have been presented in the previous chapter, it can be concluded that:

1. The unit cost of appendectomy at Mitra Sejati General Hospital Medan using the activity-based costing method is Rp. 21,763,871.7.
2. The real cost of appendectomy at Mitra Sejati General Hospital in Medan is Rp. 24,410,905.00.
3. There is a difference in the cost of appendectomy with the unit cost using the activity-based costing method and by using real cost calculations at Mitra Sejati General Hospital Medan in 2020 with a cost difference of Rp. 2,647.034.7.



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