International Journal of Business and Management Review
Vol.11, No.10, pp.78-90, 2023
Print ISSN: 2052-6393(Print)
Online ISSN: 2052-6407(Online)
Website: https://www.eajournals.org/
Publication of the European Centre for Research Training and Development-UK

Analysis of Management Control at The Cost Centre at Pt Sierad Produce TBK Breeding Division

Joko Suhariyanto[1], Andini Nurwulandari[2], Sarah Sumiati[3], Abdul Aziz[4*]

Universitas Siber Asia[1], Universitas Nasional [2], Postgraduate Student of IAIN Sheikh Nurjati Cirebon[34]

doi: https://doi.org/10.37745/ijbmr.2013/vol11n107890 Published November 11, 2023

Citation: Suhariyanto J., Nurwulandari A., Sumiati S., Aziz A. (2023) Analysis of Management Control at The Cost Centre at Pt Sierad Produce TBK Breeding Division, *International Journal of Business and Management Review*, Vol.11, No.10, pp.78-90,

ABSTRACT: *The purpose of this paper is to examine in depth management control as performance accountability at PT Sierad Produk Tbk, specifically at the cost centre of the breeding division which has not been clear academically and practically so it is important to appear. The approach in this paper uses a qualitative approach with a critical analytical descriptive method through a review of concepts sourced from various indexed journals by collecting related data, and analysed critically interpretatively. The resulting findings are a novelty related to management control at PT Sierad Produk Tbk, in the breeding division centred on costs as a form of accountability by showing the flow of authority and management responsibility in showing good financial performance. The hope is that all companies must be able to show their responsibility in improving financial performance through good management control strategies.*

KEYWORDS: management, cost centre, company, control system.

INTRODUCTION

The initial purpose of establishing or forming a company, both by individuals and non-individuals, is to make a profit. Every company carries out its activities in order to make a profit or profit in order to maintain the continuity or existence of the company (Agata et al., 2021). When a company was first established, it was faced with a level of problems that were not yet broad and complex, the burden of activities faced was still low, and the number of employees was still small. The number of company problems and employees working in the company will be proportional to the level of burden on the company's operating activities (Saputra et al., 3030). So that when the company is still small in scale, it will still be able to be led, controlled, and supervised by one person. This is different from the leadership, control and supervision of a manager in a large-scale company. Large-scale companies will certainly face extensive and complex problems (Dewi et al., 2021). This condition causes the workload to be high and requires more complex handling and cannot be done by one person.

The complexity of a large company will not be able to be handled by one person, a division of tasks, authority, and responsibility is needed. In such a situation, a manager needs a tool to control and supervise all company activities so that they are directed towards predetermined goals (Gesi et al., 2019). The control tool is the management control system. The management control system is functionally centred on various types of responsibility centres (Mamuaja, 2016). The accountability centre is an organisational unit led by a responsible manager for the activities carried out in the unit he manages (Mulyadi, 2001).

Thus, specifically the purpose of the responsibility centre of a company is to measure and encourage the performance of the organisational unit and the unit manager concerned so that the objectives of the company can be achieved (Syarif & Suwetja, 2023). Manager performance appraisal is very important because with a performance appraisal it can be seen whether the manager at the responsibility centre carries out the duties, authorities and responsibilities assigned to him or not (Utami & Dwiariyani, 2020). Centres of responsibility are divided into four categories: cost centre, revenue centre, profit centre and investment centre. Cost centres are divided into technical cost centres and policy cost centres. A technical cost centre is a responsibility centre where most of the inputs have a real and close relationship with the outputs. A policy cost centre is a centre of responsibility where most of the inputs do not have a relationship with the output (Priscilla et al., 2023). The performance assessment of the centre manager is carried out in observing the budget and realisation in the cost centre for which he is responsible.

The purpose of this paper is to describe in depth the management control focused on PT Sierad Produk Tbk, Breeding Division related to costs both especially in the engineering cost centre and company policies through various analytical-critical reviews sourced from various books and journal articles. The novelty of this research is the strengthening of company performance focused on financial performance through management control that is centralised on cost centre control.

LITERATURE REVIEW

Definition of Management Control System

A system can be interpreted as a certain way to carry out a series of activities. By definition, according to Nuraeni (2014) that the system is a set of elements that are interconnected and interact in a unit to carry out a process to achieve a main goal. Jogiyanto (2005) defines the system as a collection of elements that interact to achieve a certain goal. Thus, the system describes a real event and entity. This real entity is a real object such as places, objects and people that actually exist and occur. Anthony and Govindarajan (2009) interpret the system as a certain and repetitive way to carry out an activity or group of activities.

Meanwhile, management control, said Anthony and Govindarajan (2009) is a process in managers persuade other members of the organisation to carry out the organisation's strategy. Management control involves a series of actions. motivating and encouraging organisational members in carrying out activities to achieve organisational goals. According to Eka & Triaman (2022) that management control is also a process to detect and correct unintentional and intentional work errors. The focus of management control is on people and plan implementation, management control requires strong psychological considerations.

Activities like communicating, giving advice, motivating, and providing feedback are a crucial part of this process. Management control, in simple terms, uses task control to guarantee effective and efficient work. Supriyono (2000) more practically interprets management control as a method, procedure, and means Used by managers to ensure that organizational members implement strategies and policies efficiently and effectively, in order to achieve organizational goals. Management control can be seen as a process in which managers oversee the implementation of set strategies by their subordinates. To carry out this control, Solong (2020) asserts that managers need to use methods and procedures, including a management control system. Management is made easier with a structured system that repeats the same activities in a cycle.

Definition of Management Control System

The management control system according to Samryn (2012) is a data collection tool to assist and coordinate the decision-making process in the organisation. Another definition of the management control system according to Supriyono (2000) is a system used by managers to encourage employees to implement company strategies and policies correctly and productively, this management control system comprises structures and procedures. Its purpose is to reach corporate goals.

According to Anthony & Govindarajan (2009) defines the management control system as a system used by management in controlling the activities of an organisation called a management control system. Ariani (2016) interprets the management control system as a series of actions and activities that occur in all organisational activities and run continuously. Meanwhile, Mulyadi (2007) states that the management control system is a system used to plan future goals to be achieved by the organisation, plan activities to achieve these goals, and implement and monitor the implementation of the plans that have been set. From these several definitions, it can be concluded that the management control system is an action that directs the company's operations so that the organisation's strategies and policies can be achieved effectively and efficiently, where the management control system consists of structures and processes.

Objectives of the Management Control System

Arviana et al. (2021) assert that the aim of the management control system is to achieve the goals of the organisation. This aim guides the whole management process, which helps with planning, directing, motivating, and controlling. Supriyono (2000) identified four main objectives of the management control system for the organisation. These are as follows:

a. Provide guidance for individuals and groups within the organization.
b. Direct the planning and organization of organizational activities.
c. Serve as a basis for motivating individuals to carry out activities with maximum effectiveness and efficiency.
d. Form the basis for evaluating and controlling organisational activities.

According to Anthony and Govindarajan (2005) the main objective of the management control system is to ensure a high degree of goal alignment. In a goal-aligned process, people are guided to take actions that are in their own self-interest, as well as the interests of the company. Ariani, (2016) explains 4 (four) design objectives in a management control system, namely:

1) Obtaining reliability and integration of information.
2) Compliance with applicable policies, plans, procedures, rules and regulations.
3) Protect company assets.
4) Achievement of economical and efficient activities.

Characteristics of Management Control System

Management control includes measures to motivate and guide efforts to achieve organisational goals, as well as measures to correct effective and efficient work. Different management control systems are needed for different situations, but they all have characteristics. According to Japina (2017) there are 5 (five) characteristics in the management control system, namely:

a. The management control system is focused on programs and centres of responsibility.
b. The information processed in the management control system consists of:
   (a) planned data in the form of programmes, budgets and standards;

(b) actual data about what has happened and what is happening.

c. The management control system is usually closely related to the financial structure in which the resources and activities of the organisation are expressed in monetary terms.
d. The management control system is a total organisational system in the sense that it covers all aspects of the organisation's operations.
e. The planning aspects of the management control system tend to follow certain patterns and schedules.
f. The management control system is an integrated and coordinated system in which data collected for various uses can be combined to be compared with each other at any time in each organisational unit.

Meanwhile, Edy Sukarno (2000) reveals three characteristics of the management control system, namely:

1) The focus of the management control system on programs and centres of responsibility.
2) The type of information processed consists of planned data and actual data. Planned data in the form of programmes, budgets and standards. Actual data regarding what has or is happening both inside and outside the organisation.
3) The system is a total system which means it covers all aspects of the organisation's operations. There is a management function to keep all parts of the operation in balance and operate the organisation as a coordinated unit.

Responsibility Centres

The management control system is centred on various types of responsibility centres. Prang (2013) explains that an organisational unit led by a responsibility manager. In a corporate organisation, said Diana Putri (2005), the determination of the area of responsibility and the responsible manager must be carried out by establishing the centres of responsibility and their performance benchmarks. Where Hansen and Mowen (2009) state that a centre of responsibility is a business segment whose manager is responsible for a specific set of activities. So, the centre of responsibility is a unit of organisation headed by a manager who is responsible for the results of the activities carried out by the unit.

A manager is responsible for the activities carried out in the unit he manages. According to Takaredas et al. (2023) the purpose of manager responsibility is to measure and encourage the performance of the organisational unit and the unit manager concerned. For example, a) President Director of a holding company or its subsidiaries or President Director of a subsidiary of a holding, b) Director / Head of Division of a holding company, or Head of Section / Head of District at a subsidiary, and c) Head of units within a company.

According to Utami & Dwiaryani (2020), the benefits of an accountability centre are as follows:

a. The quality of various decisions is getting better, because they are prepared or made by leaders who are where the relevant issues occur.
b. Reducing the burden on top management so that it can focus more on the concept of more strategic management control.
c. For the leader of an accountability centre, this delegation of authority can be used as a place to develop innovation and creativity to support existing promotions.

The types of responsibility centres in the company's organisation, the determination of the area of responsibility and the responsible manager are carried out by determining the centres of responsibility and their performance benchmarks (Hamzah et al., 2023). An accountability centre can be seen as a system that processes inputs into outputs. The input of an accountability centre, expressed in monetary units, is called revenue. The relationship between an accountability centre's inputs and outputs has certain characteristics. Almost all the inputs of an accountability centre can be measured quantitatively, but not all the outputs of an accountability centre can be measured quantitatively. There are four types of accountability centre, classified according to the nature of the monetary inputs and/or outputs measured for control purposes (Anthony and Govindarajan, 2009), namely:

1) Revenue centre

   In a revenue centre, an output (i.e., revenue) is measured monetarily, but no formal attempt is made to link inputs (i.e., expenses or costs) to outputs.

2) Cost centre

   A cost centre is a responsibility centre where inputs are measured monetarily, but outputs are not. In a cost centre, the manager of a department or division is given the responsibility for controlling the costs incurred and the authority to make decisions affecting those costs. The cost centre is a common type of responsibility centre. This is because areas where managers have responsibility and authority over costs can be quickly identified in most organisations. The size of a cost centre depends on its activities.

3) Profit centre

   When the financial performance of a responsibility centre is measured in terms of profit (i.e., the difference between revenue and costs), it is called a profit centre.

4) Investment centre

In another business unit, profit is compared with the assets used to generate that profit. This centre of responsibility is called the investment centre. The measure of the investment centre manager's performance can be the ratio of profit to the investment used to earn that profit.

METODE PENELITIAN

This paper uses a qualitative approach with a critical descriptive method. This type of paper is an explorative analysis of documents derived from articles published in indexed journals and books as secondary data. Data is collected through data reduction which is analytically processed in context and then interpreted in order to draw conclusions.

RESULTS AND DISCUSSION

The responsibility accounting system produces outputs in the form of responsibility accounting information, which is historical information in the form of costs, revenues from past activities associated with responsible managers in order for responsibility accounting in the company to be implemented properly, the following conditions must be met:

a. An organisational structure that clearly defines the authority and responsibility of each level of manager.
b. A budget system prepared by each level of managers.
c. Cost classification.
d. Accountability reports made by management levels

In the management control process, the cost budget is made by each work unit which is a responsibility centre, each work unit makes its own budget plan which will be a guide in carrying out business activities in achieving business goals. In a company, the application of good responsibility accounting will help company management to assess the performance of each responsibility centre in order to make decisions and achieve overall company goals.

a. Organisational Structure

The organisational structure of PT Sierad Produce Tbk Breeding Division shows the flow of authority and responsibility, which includes three management elements, namely:

1. The highest leadership element is the Director of PT Sierad Produce Tbk Breeding Division as a strategic policy holder.

2. The element of assistant leadership, as a controller of leadership policies consisting of deputy directors and heads of fields.
3. Operational elements, which consist of section heads from each field of activity.

Based on the organizational structure chart of PT Sierad Produce Tbk Breeding division in functional form, the flow of authority and responsibility is indicated by the existence of lines connecting one function with another function, the line is a command that shows the relationship between superiors and subordinates, while the staff line is a coordination line that shows the relationship of cooperation between existing functions.

Budget System

PT Sierad Produce Tbk, Breeding Division in preparing the budget using:

1) Cost Usage
   Standard Budget for a certain period must use standard costs and standard prices that are in effect at the time the budget is compiled. This is intended so that in the expenditure of costs there is no waste.

2) Budget Realisation
   In preparing the budget for the future, managers are required to be able to evaluate quickly in taking action if there is a difference between the budget and the actual. This difference can benefit or harm the company. Managers are required to work more efficiently and effectively.

The level of efficiency is assessed on the basis of the relationship between inputs and outputs. PT Sierad Produce Tbk Breeding Division has set standard costs in the budget so that top managers can quickly assess the efficiency of the cost centre. If the actual cost is less than the standard cost, the difference is profitable and means that the cost centre is working efficiently, but if the actual cost is greater than the standard cost, the difference is a loss, indicating that the cost centre is working inefficiently. In terms of budgeting all departments involved support and active participation of all company officials PT Sierad Produce Tbk is very important for the successful implementation of the budget system.

Cost Classification

In the production section, the costs incurred in producing are called production costs, according to the object of expenditure, product costs are broadly divided into three, namely raw material costs, direct labour costs and factory overhead costs, in the production section of PT Sierad Produce Tbk Breeding Division.

Manufacturing-cost already includes these three costs. However, these costs should be classified into controllable costs and uncontrollable costs in order to facilitate the assessment of the manager's work performance in the production department. The grouping of costs in manufacturing cost is as follows:

- Controllable costs: salaries and wages, meals, advertising, holiday allowances, tax allowances, overtime, jamsostek, other employee expenses or transport, other overheads.
- Uncontrollable costs, such as severance pay and bonuses, medical treatment, banquet representation, stationery, warehouse and building maintenance, leasehold maintenance, plant machinery and equipment maintenance, furniture and office equipment maintenance, motor vehicle maintenance, electrical installation maintenance, research and development fuel electricity costs, telephone, telex, fax, rent, other overheads, building depreciation, water installation, electricity, air conditioning, depreciation of plant machinery and equipment.

Accountability Reporting

Responsibility accounting is a programme that involves all operations management with the assistance of the accounting, cost or budget division which provides reports in daily or monthly form. The report is used to see the implementation of the operation which then takes follow-up and according to the mirror ahead so that the main objectives of PT Sierad Produce Breeding Division can be achieved.

From various daily reports, monthly reports are compiled annual reports which are the summation of reports for one year for performance assessment of each department or division in this case the author will explain the form of daily, monthly and annual internal reports contained in PT Sierad Produce Tbk Breeding Division, in addition to being an accountability report, this report can also be useful as an assessment of the work performance results of each department. In this case more emphasis on production costs, as a result of the authority and responsibility of the production department can be seen the costs charged and the resulting output or the amount of production produced. This report helps managers in monitoring the production department.

The cost centre is a responsibility centre that is more focused on reducing costs incurred. The cost centre is measured in money but the output is not measured in money. The level of efficiency is assessed on the basis of the relationship between inputs and outputs. PT Sierad Produce Tbk Breeding Division has set standard costs in the budget so that the Top Manager can assess the efficiency of the cost centre quickly, if the actual cost is smaller than the standard cost then the cost deviation is profitable and means that the cost centre is working efficiently, but if the actual cost is greater than the standard cost then the cost deviation is a loss and this means that the cost centre is working inefficiently. In order to plan effective and efficient production, the production manager must develop information about the production operations required for each product.

Measuring the efficiency of a responsibility centre in the present and the past has merit because it can be seen the development of efficiency over time, but this comparison has weaknesses if the present conditions are different from the past. Performance appraisal utilised by PT. Sierad Produce Tbk., is to:

1) Manage the organisation's operations effectively and efficiently by maximising employee motivation.
2) Assist in employee-related decisions such as: promotion, transfer and dismissal.
3) Identify the training and development needs of employees and provide criteria for the selection and evaluation of employee training programmes.
4) Provide feedback to employees on how their managers view their performance.
5) Provide a basis for the distribution of of rewards.

Performance appraisal mainly aims to create two-way communication between top management and responsibility centre actors. Management can know the level of achievement of organisational goals as reflected in the achievement of the goals of each responsibility centre, while the responsibility centres can objectively know the contribution made to the company and whether they will be rewarded or reprimanded. Accountability accounting produces objective performance information, in other words, accountability accounting makes the performance of the accountability centre actors measured in detail according to their work and responsibilities.

One of the ways that the performance assessment carried out by PT. Sierad Produce Tbk., to assess the responsibility centre is by comparing the actual performance of the current year with its budget which is carried out annually. The party responsible if there is a difference between the manager concerned, while top management can assess the performance of the responsibility centre manager whether to get a reward or reprimand for the difference. The information used as a measure of cost centre managers is cost. Many problems arise in measuring costs as a measure of performance, because there are no costs that can be controlled one hundred percent by managers who have the authority to control the cost centre. Problems that arise in the classification of costs as a measure of cost centre performance are.

a) Cost behaviour issues;
b) Cost relationship issues with cost centres;
c) Timeframe problem;
d) Double responsibility problem.

Responsibility accounting information is important information in the planning process and information control of organisational activities because the information suppresses the relationship between information and managers who are responsible for the budget realisation. Control can be done by PT Sierad Produce Tbk is by providing a role for each manager to plan the costs that are their responsibility and then present information on the realisation of these costs according to the manager in charge.

CONCLUSION

Management control focuses on the responsibility centre, because the responsibility centre functions as a tool to implement management strategies, through the responsibility centre the budget is made. The responsibility centre structure as a budgetary control tool is in line with the organisation's programme of activities. Each responsibility centre is tasked with carrying out a particular programme or activity.

PT Sierad Produce Tbk has demonstrated the flow of authority and responsibility between existing management levels, also supported by adequate job descriptions. The management control structure is centred on various responsibility centres including cost centre, revenue centre, profit centre and investment centre.

PT Sierad Produce Tbk Breeding Division in preparing the budget uses standard costs and realisations. Where costs are a sacrifice of economic resources measured in units of money that have occurred or are likely to occur for a specific purpose. For the purpose of assessing managers' performance in cost control, costs can be grouped into controllable costs and uncontrollable costs. But in practice PT Sierad Produce Tbk Breeding Division has not grouped existing costs, both controlled costs and uncontrolled costs, even though the grouping of these costs helps management in seeing any deviations.

Acknowledgements
For this article, we want to thank the Chancellor of Universitas Siber Asia, the Vice Chairman for Academic Affairs, Student Affairs, Research and Community Service, along with the Head of the Management Study Program, who consistently backs academic progress. Also, thanks to the head of the postgraduate and undergraduate study programme of IAIN Sheikh Nurjati, Cirebon.

REFERENCES

Agata, G., Lembut, P. I., & Oktariani, F. 2021. Analisis Determinan Transfer Pricing pada Perusahaan Multinasional yang Terdaftar di Bursa Efek Indonesia. *Jurnal Ilmiah Wahana Akuntansi*, *16*(1), 74-93.

Anthony, R. N. dan V. Govindarajan. 2005. Sistem Pengendalian Manajemen Jilid 2. Jakarta: Salemba Empat.

Arviana, N., Daromes, F. E., & Kampo, K. 2021. Penguatan Budaya Organisasi Melalui Sistem Pengendalian Manajemen Untuk Meningkatkan Kinerja Hotel. *Jurnal Akuntansi Kontemporer*, *13*(1), 39-50.

Anthony, R. N. dan V. Govindarajan. 2009. Sistem Pengendalian Manajemen Jilid 1. Jakarta: Salemba Empat.

Ariani, W. 2016. Manajemen Kualitas. *Jurnal Managemen*.

Dewi, G. K., Yani, I. F., Yohana, Y., Kalbuana, N., & Tho'in, M. 2021. Pengaruh GCG, Leverage, Pengungkapan CSR terhadap Performance Financial pada Perbankan Syariah di Indonesia dengan Ukuran Perusahaan sebagai Variabel Moderasi. *Jurnal Ilmiah Ekonomi Islam*, *7*(3), 1740-1751.

Edy Sukarno. 2000. Sistem Pengendalian Manajemen. Jakarta: Pt. Gramedia Pustaka.

Hansen, D. R. dan M. M. Mowen. 2009. Akuntansi Manajerial. Jakarta: Salemba Empat.

Https://www.scribd.com/doc/142721487/contoh-kasus-pusat-pendapatan-dan-beban

Japina, H. 2017. Pengendalian Manajemen atas Sistem Informasi. *Jurnal Ilman*.

Jogiyanto. 2005. Analisis Desain Sistem Informasi. Yogyakarta: Andi

Mamuaja, B. 2016. Efektivitas Penerapan Sistem Pengendalian Intern. *Jurnal Emba*.

Mulyadi. 2001. Sistem Perencanaan & Pengendalian Manajemen. Jakarta: Salemba Empat.

Mulyadi. 2007. Sistem Perencanaan Dan Pengendalian Manajemen.Jakarta: Salemba Empat.

Nuraeni, I. 2014. Pengertian Manajemen. *Public Health*.

Prang, O. S. 2013. Penerapan Akuntansi Pertanggungjawaban dengan Anggaran sebagai Alat Pengendalian untuk Penilaian Kinerja pada PT. Pelayaran Nasional Indonesia Cabang Bitung. *Emba*.

Putri, D. 2005. Hubungan Penerapan Akuntansi Pertanggungjawaban dengan Kinerja Manajer Pusat Investasi (Survei pada Perusahaan Bengkel di Bandung). www.google.com

Samryn. 2012. Akuntansi Manajemen: Informasasi Biaya untuk Mengendalikan

Aktivitas Operasi dan Informasi. Jakarta:Kencana

Supriyono. 2000. Sistem Pengendalian Manajemen. Yogyaedkarta: BPFE.

Saputra, R. A., Parjito, P., & Wantoro, A. 2020. Implementasi Metode Jeckson Network Queue Pada Pemodelan Sistem Antrian Booking Pelayanan Car Wash (Studi Kasus: Autoshine Car Wash Lampung). *Jurnal Teknologi Dan Sistem Informasi*, *1*(2), 80-86.

Priscilla, N., Wahyuni, S., & Ramadhani, S. 2023. Analisis Implementasi Akuntansi Pusat Pertanggung Jawaban Terhadap Kinerja pada PT. Tiga Manunggal Abadi. *Jurnal Pajak dan Bisnis (Journal of Tax and Business)*, *4*(1), 66-71.

Utami, I. A. T., & Dwiariyani, N. 2020. Penerapan Akuntansi Pertanggungjawaban Sebagai Alat Penilaian Kinerja Pusat Biaya. *JAMDI (Jurnal Akuntansi Multi Dimensi)*, *2*(2).

Syarif, N. J., & Suwetja, I. G. 2023. Kinerja Manajer Pusat Pendapatan di Era Wabah Covid-19 (Studi Kasus Pada PT Hasjrat Abadi Cabang Tendean): Indonesia. *Jurnal LPPM Bidang EkoSosBudKum (Ekonomi, Sosial, Budaya, dan Hukum)*, *6*(2), 1261-1270.

Gesi, B., Laan, R., & Lamaya, F. 2019. Manajemen Dan Eksekutif. *Jurnal Manajemen*, *3*(2), 51-66.

Solong, H. A. 2020. *Manajemen Pengembangan Sumber Daya Manusia Menunjang Kinerja Aparatur Berkualitas*. Deepublish.

Eka, S. L., & Triaman, P. N. 2022. Pengaruh Sistem Pengendalian Manajemen Terhadap Kinerja Pegawai. *Jurnal Akuntansi, Manajemen dan Ekonomi (Jamane)*, *1*(1), 15-20.

Hamzah, F. F., Mahfudnurnajamuddin, M., & Serang, S. 2023. Pengaruh Penerapan Informasi Akuntansi Pertanggungjawaban terhadap Nilai Perusahaan Pada PT. Semen Tonasa di Kabupaten Pangkep. *SEIKO: Journal of Management & Business*, *6*(1), 579-588.

Takaredas, Y. Q., Handiyani, H., Gayatri, D., Mediawat, A. S., & Masfuri, M. 2023. Inisiasi Optimalisasi Fungsi Perencanaan Manajer Pelayanan Keperawatan Unit Layanan Home Health Care. *Journal of Telenursing (JOTING)*, *5*(1), 805-813.