

The Role of Information Technology and Internal Control Systems in Realizing Accountability and Transparency based on ISAK 35 and its Impact on Perceptions of Sustainability of Entity Activities

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ABSTRACT

This study aims to analyze the influence of Information Technology and Internal Control Systems on Accountability and Transparency based on ISAK 35 and their impact on perceptions about the sustainability of non-profit organization activities. Data was collected through questionnaires distributed to 100 respondents who are non-profit organization stakeholders. The collected data is then processed using the Structural Equation Models method with the help of SmartPLS. The hypothesis test results show that Information Technology has a positive and significant influence on Accountability and Transparency. Increasing the application of Information Technology can potentially increase the accountability and transparency of non-profit organizations. In addition, the Internal Control System also has a positive and significant impact on Accountability and Transparency. Increasing the implementation of the Internal Control System can positively impact the Accountability and Transparency of non-profit organizations. Furthermore, this study also shows that Accountability and Transparency positively and significantly influence the sustainability of non-profit organizations. Accountability also acts as a mediating variable between Information Technology and Internal Control Systems and Sustainability. This indicates that increased Accountability and Transparency can contribute to increasing the sustainability of the activities of non-profit organization entities.

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1. INTRODUCTION

A nonprofit organization is a public rights fulfillment agency that differs from a business organization in several ways, particularly in how it derives its operational funding, typically made possible by donations made without any expectation of compensation (Handayani, 2020; Suryono, 2016). A foundation is one type of business entity for a nonprofit organization. According to Law No. 16 of 2001, later replaced by Law No. 18 of 2004, a foundation is a legal entity made up of separate assets and intended to achieve specific goals in the field of socio-religious and humanity but does not have members (Anand, 2018; Murni & Gani, 2020; SUCIA, 2021).

In order to provide social services to the community, numerous foundations engage in various activities in health, education, and social affairs, such as social institutions and others. Ownership is typically not absolute because nonprofit organizations were created by people with the same vision and objective but without financial incentives (Suherman et al., 2022; Wulandari, 2019). Donations and providing services to the public are nonprofit organizations' primary income sources. The principles of Interpretation of Financial Accounting Standards (ISAK) 35 (formerly known as Statement of Financial Accounting Standards/PSAK 45) apply to transaction recording activities in foundations regarding accounting. The ISAK 35 (Interpretation of Financial Accounting Standards) regulation, which governs the presentation of financial statements of nonprofit-oriented entities, was passed by the Financial Accounting Standards Board of the Indonesian Accounting Association on April 11, 2019, and it will take effect for the fiscal year beginning on January 1, 2020 (Khorī'ah et al., 2022; Sulistia, n.d.).

The DSAK IAI first released PSAK 45 on Financial Reporting of Nonprofit Entities on December 23, 1997. On April 8, 2011, it was amended. There are four different types of nonprofit entity financial statements: Statements of Financial Position (Balance Sheet), Activity Reports, Statements of Cash Flows, and Notes to Financial Statements; Reports of Changes in Net Assets are an alternative. PSAK 45 is the primary resource for non-profit-oriented institutions like foundations when preparing financial statements. The industry-based Financial Accounting Standards (SAK) had to be repealed as a result of the process of convergence of SAK to IFRS since IFRS-based SAK corresponds to the notion of "transaction-based" rather than "entity based." Because they have been governed by the primary SAK, SAK, SAK ETAP, or SAK EMKM, all SAKs regulated entities are cancelled, such as PSAK 45, which needs to be changed with ISAK 35. The public hearing for the revocation of PSAK 45 through PPSK No. 13, which began with releasing the Exposure Draft (ED) on September 26 2018, was held on October 31. The public comment period ran through December 31. DSAK-IAI ratified PPSAK 13 on April 11 of this year, and it became law on January 1 of 2020, abolishing PSAK 45 (Fitriana, 2020; Syamsuddin, 2023).

According to ISAK 35, determining the amount and certainty of incoming and outgoing cash flows during the foundation's accounting cycle is crucial for the users of the organization's financial statements, such as donors, creditors, the government, the public, and other interested parties. As a result, the accounting for financial reports generated by foundations must adhere to the fundamental principles of financial reporting, specifically that they are transparent and accountable.

Quality and service improvements will go hand in hand with economic strength and resources owned, so records of asset ownership and the number of contributions from the income aspect must be owned. Foundation financial reports can be used as a reference in making management decisions, similar to financial reports in business organizations. In addition to being a form of accountability for the foundation managers' accountability for community and governmental aid. The purpose of ISAK 35, a continuation of PSAK Number 45: Statement of Financial Accounting Standards, is to make nonprofit organizations' financial reports easier to understand, relevant, and highly comparable. It also serves as a manager's responsibility for efficiently using resources. They are entrusted to or given by the neighbourhood.

All foundation managers are responsible for ensuring the continuity of nonprofit organizations' operations, or what is known as business continuity in corporate settings. Because it depends on the public's trust in the organization, the sustainability of nonprofit organizations' operations is also highly susceptible. Public faith in nonprofit organizations decreased due to the Aksi Cepat Tanggap (ACT) case, which affected the organization's decision to cease operations. The Aksi Cepat Tanggap Foundation (ACT) received recommendations from 68 heirs of the Lion Air Boeing JT610 plane crash victims on October 18, 2018, to manage social funds of IDR 138 billion. However, ACT only realized some of the social funds obtained from Boeing, but part of the social/CSR funds were used to pay the salaries of the chairman, management, and supervisor. PPAK confirmed this as the ACT case. Additionally, it is claimed that this money was also utilized to support facilities and the personal pursuits of ACT Vice President Ibnu Hajar (IH) and Chairman of the Board of Directors Ahyudin.

The Aksi Cepat Tanggap Foundation (ACT) case teaches us the importance of transparency and accountability in nonprofit organizations' financial management and operations. As a strategy,

business continuity has become essential for the new millennium. Increasing long-term economic, social, and environmental performance is the focus of phrases like sustainability, corporate social responsibility, corporate social performance, go green, and "triple bottom line" (Galpin et al., 2015; Prihanto & Damayanty, 2022). In the case of nonprofit organizations, sustainability can be achieved via transparency and accountability in financial reports in compliance with ISAK 35.

So that resource providers may verify that the resources provided are used appropriately, accountability for the performance of nonprofit organizations must be visible and responsible. Leaders of nonprofit organizations are expected to be able to address issues with accountability, internal scandals that affect the organization, inquiries from the general public or donors who want to know how their money is being used, and requests for accountability from the government (Gultom & Poputra, 2016; Suprianto, 2018). The degree of donor giving may be impacted if uncertainties and a confidence crisis are brought on by the financial reports' lack of accountability and openness. It may be challenging for foundations to carry out their daily operations as donor-giving levels decline (Gultom & Poputra, 2016). Accountability, including accountability for the data provided, must be appropriate. In order to combat corruption, collusion, and nepotism, fund managers must be transparent (Prihatminingtyas et al., 2021). Honesty, accountability, compliance with applicable laws, service accountability, and quick response are the elements of an organization's accountability. It will be beneficial if the idea of openness to the public is applied to financial reports since they will be simple to read, have a high level of relevance and comparability, and contain a wealth of financial information (Prihatminingtyas et al., 2021).

At this time, the advancement of information technology has helped human activities including the creation of financial reports become more productive and efficient. In order to swiftly make information available to users and convert paper methods into electronic methods, information technology plays a critical role in reducing time and eliminating limits. Information technology affects the timeliness of financial reporting because it shortens the process and eliminates human error. According to Jaenudin (2019), it is in line with the theory of the Technology Acceptance Model, which holds two reasons for accepting technology, including the perceived benefits and ease of use. As a source of organizational resources, foundations and stakeholders will have less of a financial information gap thanks to information technology.

The internal control system, which is a continuous process of actions and activities carried out by managers to provide reasonable assurance of achieving organizational goals through effective and efficient activities, is another factor that affects the transparency and accountability of financial reports (Sari et al., 2017). Internal controls that are appropriately implemented will give stakeholders and the public trust in the accuracy and dependability of financial reports. The moral principles of accountability and transparency will be implemented if a good and correct internal control system is in place (Sari et al., 2017)

Because ISAK 35 has been available for a while and has just recently been realized, prior studies continued to utilize PSAK 45 as their research foundation. As a result, this research review continues to use PSAK 45 as its foundation for identifying research gaps. The application of PSAK No. 45 has yet to be correctly implemented, according to research by Prasetyo and Firmansyah (2018) and Atufah et al. (2018), many foundations still rely on a basic approach that involves reporting on cash-in. According to studies by Maulana and Mahmuda (2015), Pamungkas and Mustikawati (2015) financial reporting by several educational institutions conforms with relevant requirements. The existence of conformance and non-compliance begs the question of how far PSAK No. 45 has been accepted, presented, and applied by non-profit organizations, particularly educational foundations.

2. RESEARCH METHOD

The population in this study consists of stakeholders in foundations in Jakarta, Bogor, Depok, Bekasi, and Tangerang, including owners, employees, contributors, and parties associated with the foundation. As such, they are part of an infinite population or a population in which the object is endless or innumerable. Sugiyono (2017) claims that the sample reflects the size and features of the population.

The measurement of the sample size is a phase in researching an object. Statistics or research estimates can be used to estimate the sample size. This sampling procedure must be carried out to produce a representative sample, that is, accurately reflecting the actual situation of the population. Researchers gather information on specific things because samples are required to demonstrate the validity of transitory conclusions.

According to the formula for an unknown population, the researchers employed a sample size of 100 individuals because the population's items are unknown. The sampling method used in this study will be a probability sampling strategy, which is a sampling method that gives each component or member of the population an equal chance to be chosen as a sample. Simple random sampling, a method for deciding and selecting who is picked as a random sample from the intended population, is used in the sampling methodology.

This study used a questionnaire (questionnaire) to collect data. Questionnaires. Open-ended questions, such as those that require respondents to explain their identity, and closed questions, in which respondents must select one of the possible responses for each question, were used to create questionnaires.

In this study, respondents were asked to complete scale-style questions to gauge their sentiments toward the questionnaire's questions. The evaluation tool is a Likert scale to gauge an individual's or group's attitudes, views, and perceptions of social phenomena (Sugiyono, 2016). In this study, respondents were given questionnaires to complete, and data were then analyzed using a partial least squares method. Quantitative data is information that can be tallied and is derived from the calculations made for the questionnaire that will be used to gather information about the issue being researched. PLS was used as the analytical tool in this work, and the component-based SEM approach was used for data analysis. The Partial Least Square (PLS) technique was selected because it is frequently used for detailed causal-predictive analysis (Ghozali & Latan, 2015).

3. RESULTS AND DISCUSSIONS

Validity Test

Each question item underwent validity and reliability testing before path model analysis and hypothesis testing. The individual reflexive measure is considered valid if the loading value () with the latent variable to be measured is more significant than 0.7; however, if one of the indicators has a loading value () below 0.7, the indicator is insufficient to measure latent variables accurately, and the question item must be eliminated or dropped. The research variables' Smart PLS output factor loading is as follows:

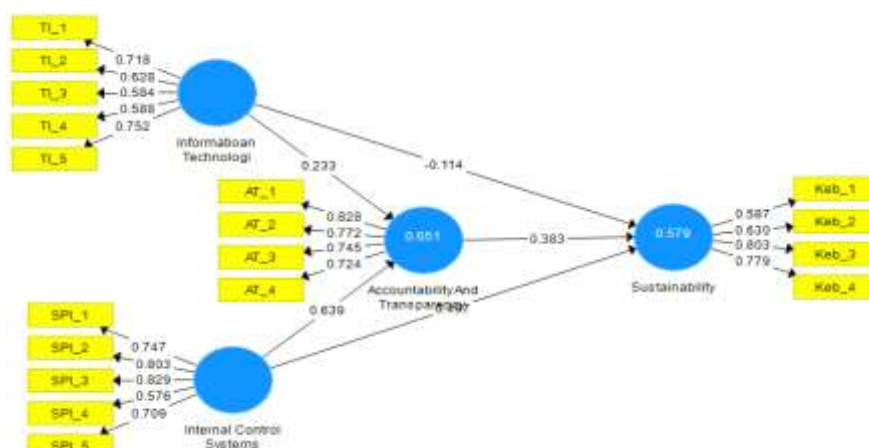


Figure 1. Initial Research Variable Path & Loading Factor Diagram

Based on the factor loading values above, after calculating the PLS, there is a factor loading value below 0.7, then proceed with data processing by removing invalid question items in order to obtain the final path diagram as follows:

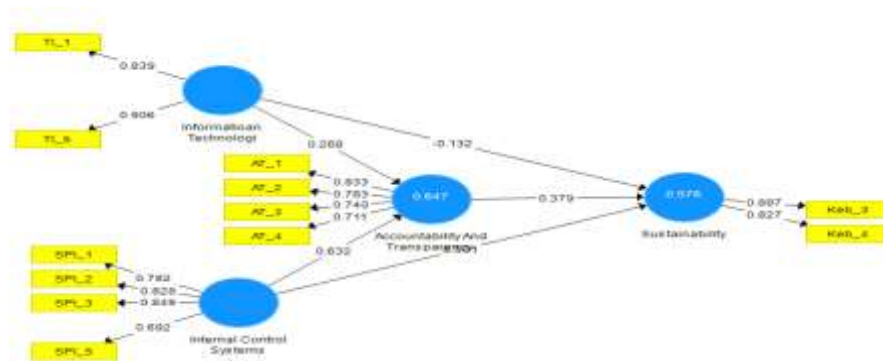


Figure 2. Path & Loading Factor Diagram of Final Research Variables

The picture above shows all the loading factor values of the research variables above 0.7, so all are valid. In the following, the data loading factor for the final research variable is presented

Table 1. Validity test

Cross Loadings

	Accountability and Transparency	Sustainability	Internal Control System	Information Technology
AT_1	0.833	0.586	0.659	0.501
AT_2	0.783	0.561	0.640	0.513
AT_3	0.740	0.505	0.475	0.427
AT_4	0.711	0.444	0.578	0.375
Keb_3	0.660	0.887	0.670	0.353
Keb_4	0.505	0.827	0.566	0.245
SPI_1	0.585	0.569	0.782	0.420
SPI_2	0.613	0.622	0.828	0.403
SPI_3	0.677	0.583	0.849	0.498
SPI_5	0.556	0.512	0.692	0.307
TI_1	0.478	0.219	0.388	0.839
TI_5	0.557	0.381	0.507	0.906

Source: SmartPLS 3.0, 2023

Reliability Testing

In research, a variable is said to be quite reliable if the variable has a construct reliability value greater than 0.6. The following is a table of reliability testing results for each research variable.

Table 2. Reliability Test

Construct Reliability and Validity

	Composite Reliability	Average Variance Extracted (AVE)
Accountability and Transparency	0.852	0.590
Sustainability	0.847	0.735
Internal Control System	0.869	0.624
Information Technology	0.865	0.763

Source: SmartPLS 3.0, 2023

Based on the results of the reliability output above, it can be concluded that for all variables, all variables have Composite Reliability above 0.7 and the Average Variance Extracted (AVE) value, all variables have values above 0.5, so it can be said that all variables in this study have High Discriminant Validity.

Hypothesis Testing

In order to test the hypothesis in this study, the t-statistical values for each path were used partially. The following is an image that explains the path diagram for hypothesis testing:

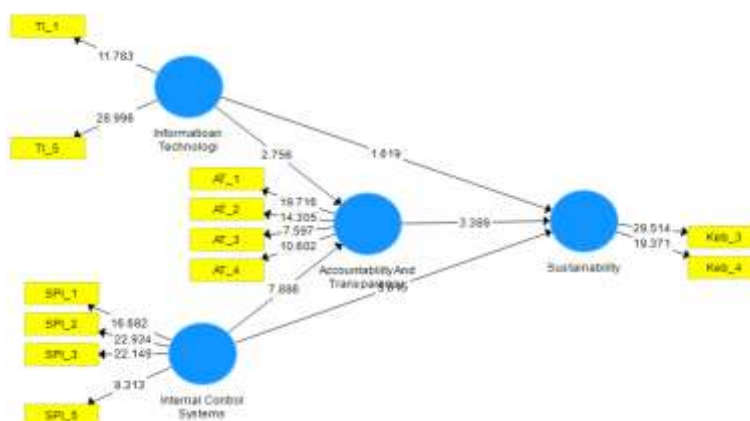


Figure 3. Hypothesis Testing Path Diagram

Based on the hypothesis testing path diagram above, all indicators for each variable have a statistical value greater than 1.96 (ttable). To test the relationship between variables (hypothesis testing), the statistical value of the SmartPLS output is used compared to the ttable value. The following is a table that gives the results of the relationship between constructs (variables):

Table 3. Hypothesis Testing

	Original Sample (O)	Sample Means (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
Accountability and Transparency -> Sustainability	0.379	0.385	0.104	3,655	0.000
Internal Control System -> Accountability and Transparency	0.632	0.637	0.083	7,571	0.000
Internal Control System -> Sustainability	0.501	0.500	0.088	5,668	0.000
Information Technology -> Accountability and Transparency	0.268	0.264	0.093	2,889	0.004
Information Technology -> Sustainability	-0.132	-0.136	0.078	1,681	0.093

Source: SmartPLS 3.0, 2023

Based on the path diagram and the output of hypothesis testing above, some relationships between variables have a tstatistic of more than 1.96 (table) or are significantly related and there are some relationships between variables that have a tstatistic of less than 1.96 (table) or are not significantly related.

1. The Influence of Information Technology on Accountability and Transparency
 The parameter value of the path statistic is 2.889 > 1.96, the p value is 0.004 which is less than the significant level $\alpha = 0.05$ (0.004 < 0.005) so it can be concluded that there is a positive and significant effect. The value of 0.268 in the parameter coefficient means that if Information Technology increases by 1 unit, Accountability and Transparency will increase by 0.268 units
2. The Effect of the Internal Control System on Accountability and Transparency
 The parameter value of the path statistic is 7.571 > 1.96, the p value is 0.000 which is smaller than the significant level $\alpha = 0.05$ (0.000 < 0.005) so it can be concluded that there is a positive

and significant effect. The value of 0.632 in the parameter coefficient means that if the Internal Control System increases by 1 unit, Accountability and Transparency will increase by 0.638 units

3. Effect of Accountability and Transparency on Sustainability

The parameter value of the path statistic is $3.665 > 1.96$, the p value is 0.000 which is smaller than the significant level $\alpha = 0.05$ ($0.000 < 0.005$) so it can be concluded that there is a positive and significant effect. The value of 0.379 in the parameter coefficient means that if Accountability and Transparency increase by 1 unit, sustainability will increase by 0.379 units.

The results of testing the indirect relationship between variables through capabilities can be seen in the following table:

Table 4. Intervening Variable Hypothesis Test

Specific Indirect Effects

Mean, STDEV, T-Values, P-Values

	Original Sample (O)	Sample Means (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
Internal Control System -> Accountability and Transparency -> Sustainability	0.239	0.244	0.072	3,329	0.001
Information Technology -> Accountability and Transparency -> Sustainability	0.101	0.102	0.047	2.134	0.033

Source: SmartPLS 3.0, 2023

In the research model, accountability has a significant effect as a mediating variable, because all p values are smaller than the significant level $\alpha = 0.05$.

The findings of this study indicate that a good implementation of Information Technology and Internal Control Systems will contribute to increasing the Accountability, Transparency and Sustainability of entities. Therefore, it is important for entities to pay attention to and strengthen these aspects in order to achieve better sustainability goals in their activities. Further research is expected to provide a deeper contribution in understanding the role of Information Technology, Internal Control Systems and other aspects in achieving Accountability, Transparency and Sustainability in entity activities.

4. CONCLUSION

Based on the results of the hypothesis testing performed, the following conclusions can be drawn: Information Technology has a positive and significant influence on Accountability and Transparency. The path parameter value (t-statistic) is 2.889 with a p-value of 0.004, which is smaller than the significant level $\alpha = 0.05$. This shows that an increase in the application of Information Technology will have a positive impact on increasing Accountability and Transparency. The Internal Control System has a positive and significant influence on Accountability and Transparency. The path parameter value (t-statistic) is 7.571 with a p-value of 0.000, which is smaller than the significant level $\alpha = 0.05$. This indicates that an increase in the implementation of the Internal Control System will have a positive impact on increasing Accountability and Transparency. Accountability and Transparency have a positive and significant influence on Sustainability. The path parameter value (t-statistic) is 3.665 with a p-value of 0.000, which is smaller than the significant level $\alpha = 0.05$. This shows that increasing Accountability and Transparency will have a positive impact on increasing Sustainability. Based on these results, it can be concluded that Information Technology and Internal Control Systems have a significant influence on increasing Accountability and Transparency. Furthermore, Accountability and Transparency also have a significant influence on increasing Sustainability. In the context of this study, Accountability acts as a mediating variable between Information Technology and Internal Control Systems and Sustainability.

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