Accounting Information System Analysis Of Cash Receipts At The Central Hospital Of The Navy Dr. Ramelan

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ABSTRACT

The hospital is an organization that aims to provide the best health services to the community. To realize efforts to improve the quality of service quality for the community, hospitals need an Accounting Information System. Accounting information systems can add organizational value with accurate, relevant and timely information. With the existence of an accounting information system, hospital operations become more effective and efficient and can improve hospital internal control. Research using descriptive qualitative analysis. Methods of data analysis by collecting, describing, analyzing data about the internal control system. The results showed that the accounting information system of RSAL dr. Ramelan is adequate and plays an effective and efficient role in improving the internal control of the hospital. The weakness can be seen from the system acceptance recap which has to be done twice because one process can actually be trimmed to make it more efficient.

Keywords: analysis, naval hospital dr. ramelan, accounting information system

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INTRODUCTION

The rapid development of information technology requires every institution and agency to be able to fulfil information quickly and optimally. This reflects that the use of cash is very important in all transaction activities in a company or institution. All kinds of transactions in a company or institution affect cash and are definitely connected to expenses and receipts. The accounting system can be used to minimise and prevent various cash abuses. By building a modern computer-based Accounting Information System (AIS) to support the implementation and recording of financial transaction activities, a well-programmed accounting system can support transaction activities so that they are more directed and appropriate.

The accounting information system defined by Bodnar and Hopwood (2012), is a collection of resources created to manage financial and other data that produces information. In the business world, the Accounting Information System can be used as a medium or container for collecting and storing various data relevant to the business. In addition, Accounting Information Systems can also increase efficiency and provide more accurate information. In line with the times, now information systems for accounting are not only used by businesses. Nowadays, with the rapid development of information technology, social organisations such as hospitals have also started using accounting information systems.

Developments in terms of quality of service, treatment, hospital equipment, and hospital expansion provide more comprehensive and satisfying health services. Therefore, companies must be able to meet existing demands by utilising technology that develops in line with the times. Examples of technology utilisation include the use of accounting information systems (AIS).

Research by Mario Andrea Suawah (2021) shows that the use of financial information systems in hospitals can improve internal control in hospitals. This is supported by research by Mochammad Fariz et al (2021) which states that the use of accounting information systems in hospitals can facilitate recording in bookkeeping, and will be able to reduce high levels of risk, and data can be arranged and stored safely.

Dr. Ramelan Navy Central Hospital is one of the hospitals that has used an information system. The Central Hospital of the Navy dr. Ramelan is the largest TNI level I patient referral hospital in the Eastern region. The address of the hospital is at JL. Gadung No. 1 Surabaya, East Java, Indonesia. there has also been no research that shows the application of accounting information systems in this hospital is appropriate or less appropriate.

Therefore, based on the description that has been given, the researcher is interested in conducting a research entitled "Analysis of Cash Receipt Accounting Information Systems at the Central Hospital of the Navy Dr. Ramelan."

THEORETICAL STUDIES

Accounting Information System

According to Krismiaji (2005: 15), an accounting information system is a system that processes data and transactions to produce information that can be used to plan, control, and operate cash. This system is used for transaction processing or management accounting subsystems, production accounting, human resources, and finance are examples of accounting information systems that must be utilised by every company (Rahmansyah, 2020). According to Damayanti (2021), another definition of an accounting information system is as

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follows: "A system that collects, records, stores, and processes accounting and other data to produce information for decision makers is known as an accounting information system." The elements of the information system (SIA) are: The elements of the accounting information system consist of: 1) people; 2) equipment; 3) books and records; 4) forms; 5) activities and procedures; 6) reports and statements.

Cash Receipts

Cash receipts are cash that enters the company in the form of cash and / or securities that can be used, which are sources of cash receipts are company transactions as well as cash sales, settlement of receivables or other transactions that can increase company cash (Riani, 2019). There are two main sources of cash receipts for businesses: cash from sales and cash from receivables are two types of cash receipts. Cash sales transactions are the main source of cash receipts for trading companies (Fatchullah and Bahri, 2021). Transactions derived from revenue production are included in cash receipts. Credit sales of services generate receivables, which are then converted into cash receipts. Without going through the receivables process, cash sales are directly realised with cash receipts (Alfiyah, 2021). As mentioned by Mulyadi (2010: 470) in this procedure, the buyer pays for the goods and the cash function gives the buyer a payment receipt (cash registration tape and "paid" stamp on the cash sales invoice) so that the buyer can pick up the goods from the sales function. delivery, covering aspects of cash receipt accounting tasks as follows: 1) sales role; 2) Cash management; 3) building purpose; 4) delivery role; 5) accounting role.

Public Service Agency

BLU is a government agency established to provide goods and/or services that are sold without prioritising profit and carrying out its activities based on the principles of efficiency and productivity. The purpose of BLU is to improve services to the community in order to advance public welfare and educate the nation by providing financial management flexibility based on economic and productivity principles and implementing sound business practices. The basic principles of BLU are:

1. In order to provide public services, BLU functions as a work unit of state ministries, institutions, and local governments. Its management is based on the authority granted by the main agency.
2. As a parent organisation, BLU is no different from state ministries, and local government agencies. BLU's legal status cannot be separated from state ministries, institutions, and local governments because it is the main agency of the minister, head of institution, governor, regent, and mayor responsible for implementing public service delivery policies. In addition, ministers, heads of institutions, governors, regents, and mayors delegate tasks related to public service delivery to those appointed to manage BLUs.
3. The pursuit of financial profit is not the main focus of BLU operations. However, in return for the goods and services provided, BLUs can charge fees to the public. Fees are calculated based on the cost per unit of service or return per investment of funds to determine compensation for the goods or services provided.

Aspects of service development and sustainability should be factored into the service tariff;

1. The divisibility of society.

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2. Notions of fairness and decency.
3. The spirit of competition.

Internal Control System

The internal control system is divided into organisational structures, methods, and measures that are coordinated to maintain organisational assets, verify the accuracy and reliability of accounting data, improve efficiency, and support management policies. What is meant by "internal control system" above applies to businesses that process their information systems manually as well as those that use bookkeeping machines and computers because the definition of an internal control system emphasises the objectives rather than the components of the system (Mulyadi, 2014: 163).

The following are the main components of internal control according to Mulyadi (2016: 221):

1. Structure within the organisation that clearly divides functional responsibilities.
2. Recording systems and authority structures that adequately safeguard assets, receivables, revenues and costs.
3. Use of sound methods in carrying out the responsibilities and functions of each organisational unit.
4. Employees who perform their duties to a high standard.

According to Hery (2014: 90), the COSO report identifies 5 (five) internal control components that are highly related, including:

1. Control environment
   Without a good control environment, the other four parts may not work together to make internal control work properly. The other four parts of internal control are all covered in the control environment. The actions, policies, and procedures in the control environment show how top management, directors, and company owners feel about internal control and how important it is to them.
2. Risk management
   It is the process of identifying and evaluating the risks associated with preparing financial statements in accordance with generally accepted accounting principles.
3. Control activities
   There are policies and procedures that help ensure that the entity takes appropriate steps to deal with risks and achieve its objectives. Segregation of duties, proper authorisation of transactions, adequate documents and records, physical control of assets and records, and independent examination or internal verification are components of these policies and procedures.
4. Information and communication
   Aims to ensure that transactions recorded, processed, and reported fulfil the six general audit objectives of transactions, which are as follows: a) There was a transaction recorded; b) A record of the previous transaction exists; c) The correct amount is reported for the recorded transaction; d) The recorded transaction is appropriately summarised and posted; e) The transaction is correctly classified; f) The correct date is used to record the transaction.
5. Activity Monitoring
   Monitoring involves ongoing (periodic) scrutiny of the quality of internal

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controls by management to see whether the controls are working as expected and whether they should be modified to respond to changes in the company's current circumstances.

Relationship between BLU and Internal Control System

BLU is a government institution with the purpose of forming to help the community by selling services and/or goods to the community without prioritising profit and in a way that maximises productivity and efficiency. The definition of the internal control system is used by companies that process their information systems manually, with bookkeeping machines, or with computers, even though the internal control system emphasises the objectives to be achieved rather than the system components.

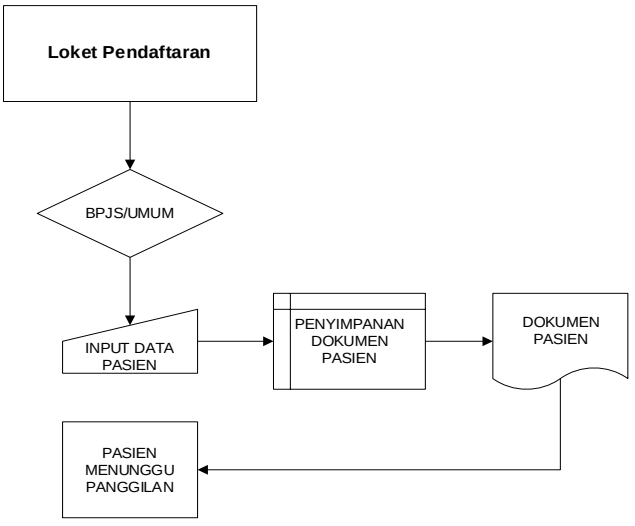
In this case, BLU with an effective internal control system will be able to carry out its operational activities in this scenario used to meet the specified organisational objectives. Through the implementation of sound business practices and offering financial management capabilities based on the principles of economy and productivity, BLU aims to provide increased services to the community and prioritise the welfare of the community.

RESEARCH METHOD

The research was conducted using a qualitative descriptive method. Sugiyono (2010) explained that qualitative descriptive research is a research method based on certainty used to study the state of natural objects (as opposed to experiments where the researcher is the key instrument). It uses techniques such as triangulation, inductive/qualitative data analysis, purposive and snowball sampling of data sources, and qualitative research results emphasise meaning over generalisation. The subject of the examination was a doctor at the Navy Central Hospital. Ramelan. The researcher used the period from December 2022 to January 2023. This research was conducted. Interviews, observations, and written documentation were the basis for data collection. Two hospital administrators who operate the AIS application acted as research informants.

RESULTS AND DISCUSSION

Patient Registration Flow



The strength of the designed patient registration flow is that it can save

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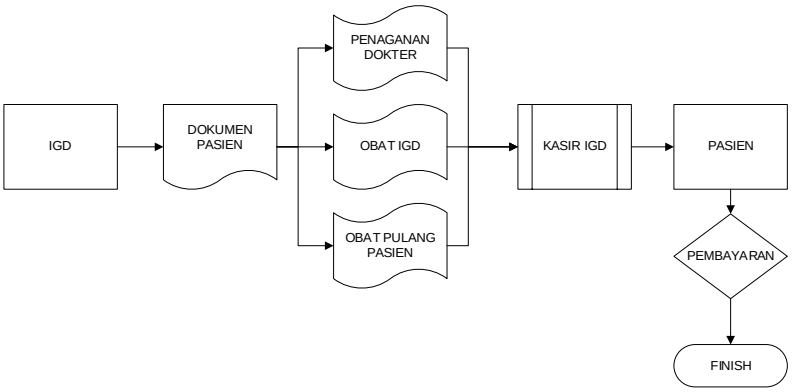
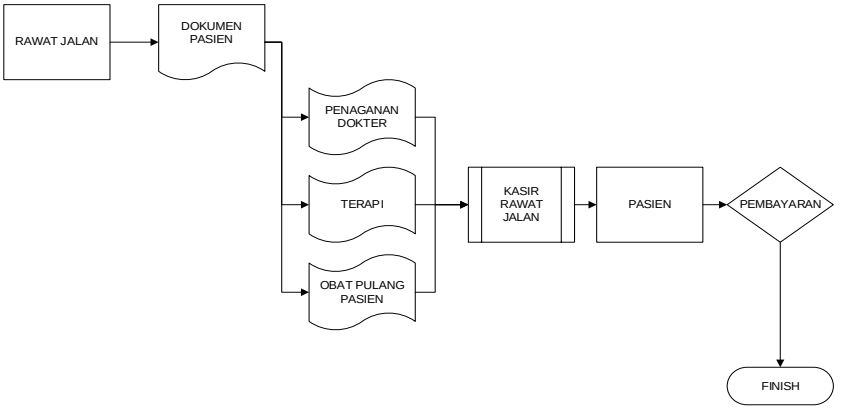
space, facilitate access and data processing. In addition, the flow that has been designed makes the archive process easier so that it can support hospital operations to be more efficient. While the weakness of this patient registration flow is the potential for disruption or damage to the system so that it can cause loss of patient data and hamper the service process. Therefore, hospitals need to choose reliable software such as the original simkes or licensed and up to date.

ER Cashier Flow



The advantage of the emergency room cashier service flow is that it can speed up patient service so that it can increase satisfaction. The disadvantage of the emergency room cashier service flow is the possibility of errors in inputting patient data if there is miscommunication between staff and patients. To avoid mistakes, staff need to really understand the patient and check carefully and periodically the patient documents that have been received.

Inpatient Cashier Flow



With the jaIan cashier flow can speed up the service process so that patients can be handled properly starting from control matters to managing jaIan drugs. The weakness of this flow is that there is a possibility of incorrect input of patient data which can have fatal consequences regarding the jaIan process and the management of patient medicines. Therefore, officers need to double-check the documents and patient data received to minimise the possibility of errors.

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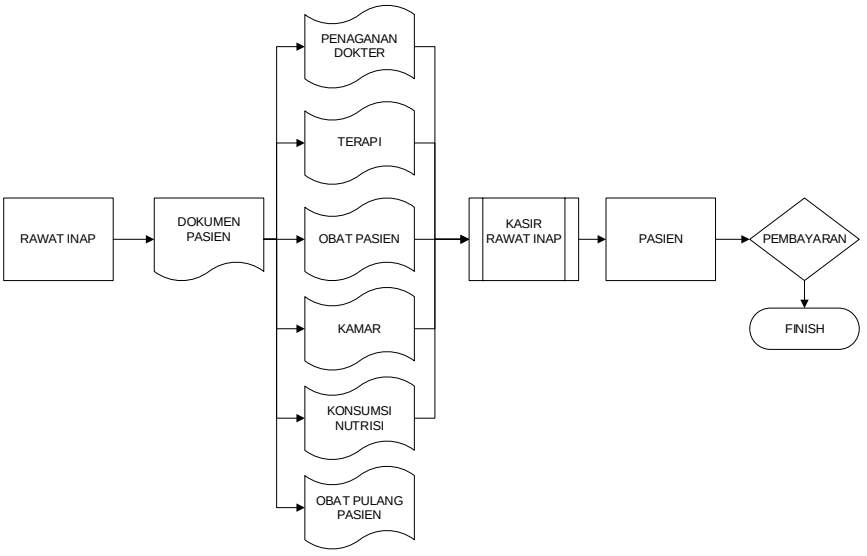
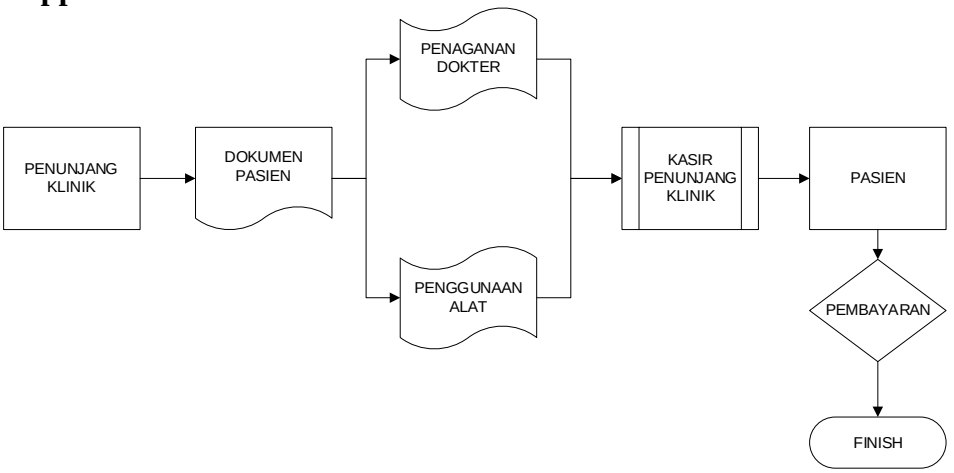
Inpatient Cashier



The strength of this flow is that it can speed up the service process so that patients who need inpatient services can immediately get a room to be treated for health problems. The weakness in the flow of inpatient services is the same as inpatient care where there is a high possibility of incorrect data entry so that it can be fatal to the treatment that will be given to patients. Officers need to double-check the documents and patient data received to minimise the possibility of errors.

Clinical Support Cashier Flow



The strength of this flow is that the process of preparing bills is faster so that patients who have received doctor's treatment do not have to wait any longer. The weakness of this flow is that there is a possibility of data entry errors that can cause errors in the billing costs of the treatment received by the patient. Therefore, officers need to double-check the documents and patient data received to minimise the possibility of errors.

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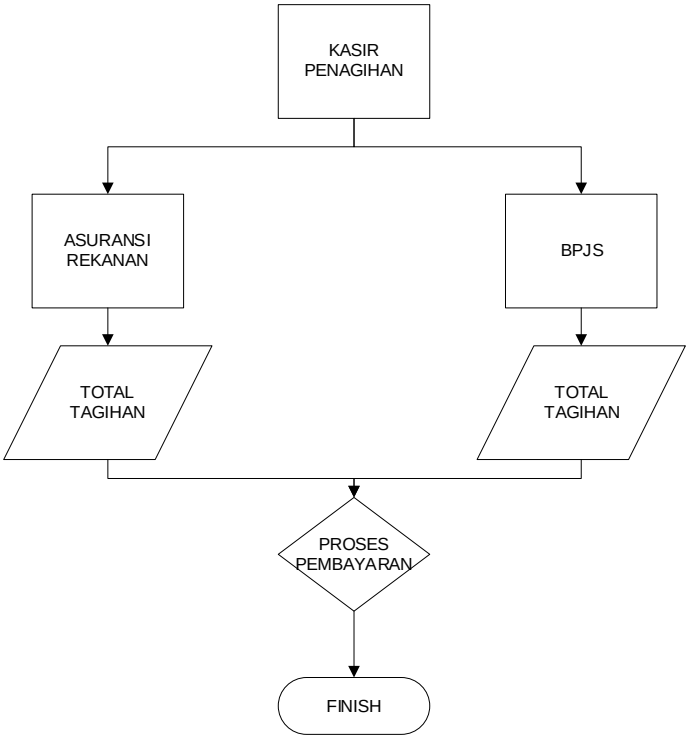
Cashier Billing Flow



In this flow, the strength is that officers can access patient information easily and quickly so that it can support hospital operations to be more optimal. In addition, this flow can avoid fraud because it is computerised. The weakness of this flow is that there is a possibility that patient data is lost or has not been stored in the previous input process so that officers will have difficulty in the next stage of data processing. Therefore, officers need to check the inputted data again so that they can avoid missing or unsaved data.

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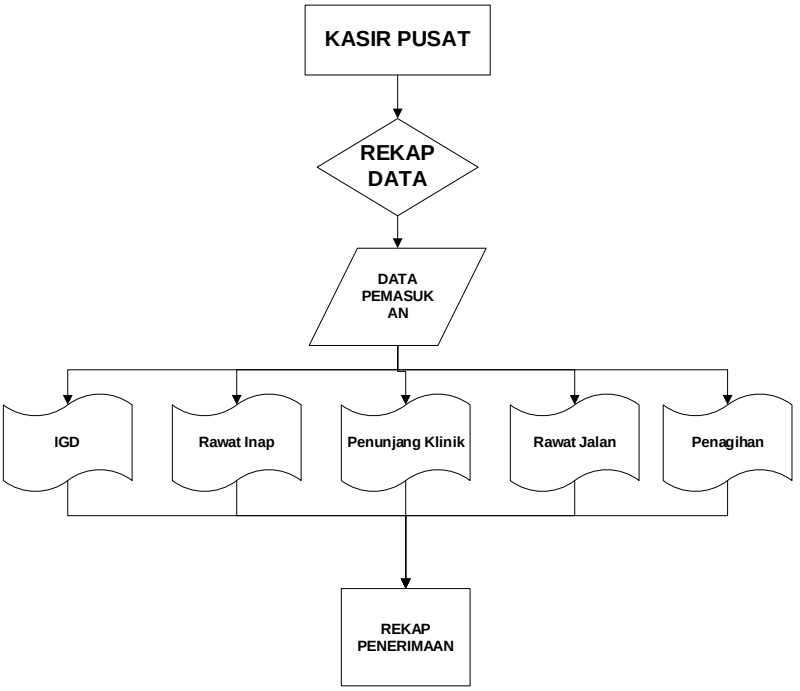
Recap Flow

In this process, the revenue recap processes the data that has been entered by the cashier into the system in the form of data on drugs sold, inpatient care, clinical support, outpatient care. The incoming data is processed and submitted to the financial revenue recap section.



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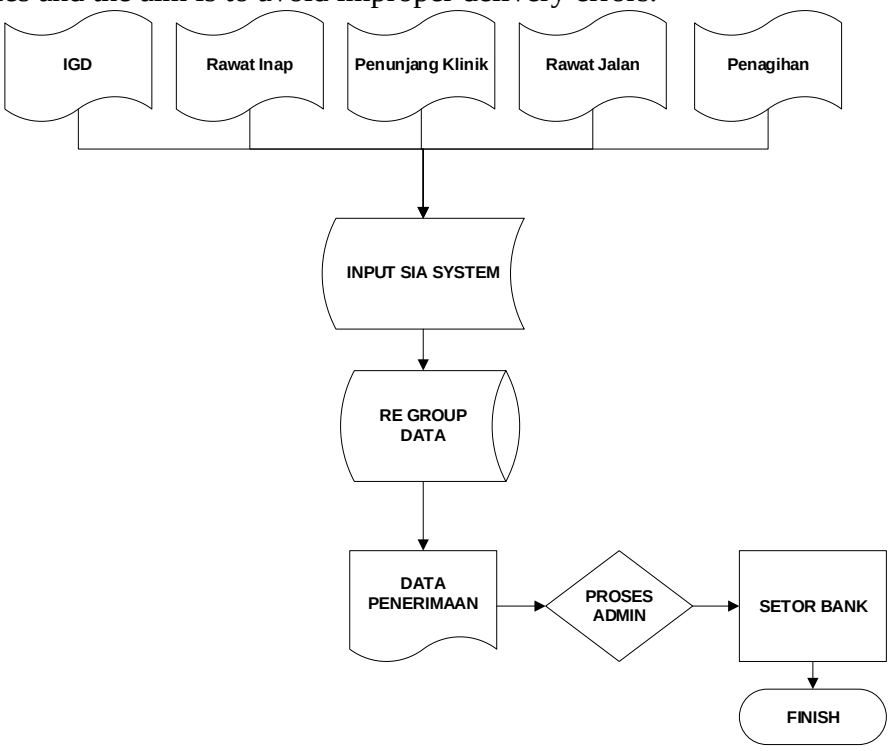
AIS Input Flow

After being entered by the cashier into the system in the form of data on drugs sold, inpatient care, clinical support, outpatient care. The incoming data is processed and submitted to the financial revenue recap section so that it enters the input stage in the RSAL dr. Ramelan Accounting Information System, in this process after all data is entered into the RSAL dr. Ramelan Accounting Information System, the admin will re-group the data, which means that in this phase the admin will give a note to the treasurer so that the treasurer deposits the money to the Bank according to their respective capacities and the aim is to avoid improper delivery errors.



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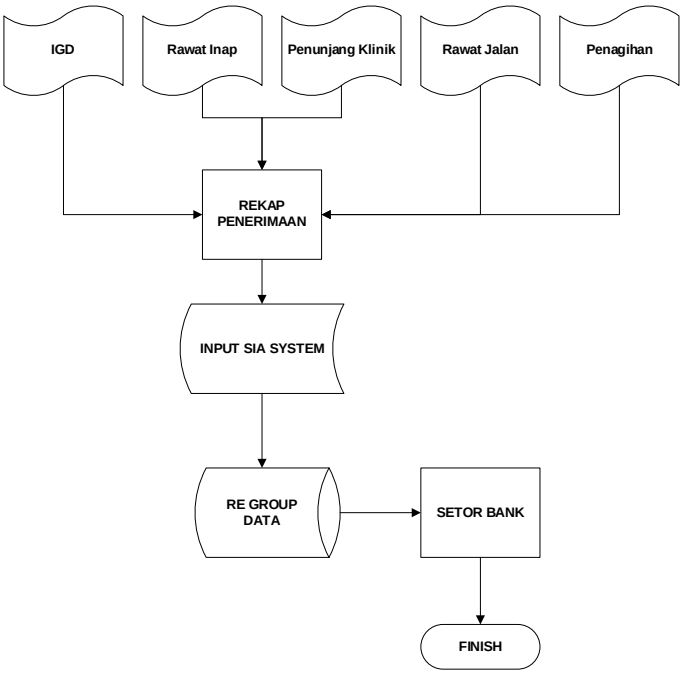
AIS Input Flow Update



In the latest system, the researcher makes a simpler flow where each cashier automatically inputs into the system so that later the data entered automatically will be directly entered into the latest AIS, in the latest AIS exposure cuts the hierarchy of reception recap and directly obtained data is entered into the hospital database.

CONCLUSIONS

Based on the explanation above, conclusions can be drawn in the form of:

1. The Accounting Information System implemented in the dr. Ramelan Navy Central Hospital is considered to be working well and efficiently from the aspect of hospital cash receipts.
2. The strength of the Accounting Information System implemented in the dr. Ramelan Navy Central Hospital is the hierarchical path that does not differ from the beginning of the patient's registration, while the weakness can be seen from the recap of system revenue that must be done twice because it can actually be trimmed by one process to make it more efficient.

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