

Pengendalian intern penerimaan fungsional rawat inap pasien bayar tunai di RSUP Fatmawati Jakarta, tahun 1993 - 1994

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Abstrak

ABSTRACT

Pengendalian intern penerimaan fungsional rawat inap pasien bayar tunai di RSUP Fatmawati merupakan salah satu sasaran pengendalian yang strategic dalam rangka meningkatkan penerimaan fungsional rawat inap. Oleh karena penerimaan fungsional rawat inap merupakan sumber penerimaan utama RSUP Fatmawati (71,32%), dimana penerimaan fungsional tersebut sebagian besar (83.63%) diperoleh dari pembayaran tunai.

Pelaksanaan pengendalian intern penerimaan fungsional rawat inap pasien bayar tunai di RSUP Fatmawati masih kurang efektif dalam mencegah terjadinya kesalahan pencatatan bukti transaksi layanan rawat inap, kerugian keuangan rumah sakit serta kurang dipatuhinya kebijakan/prosedur pengendalian intern pencatatan bukti layanan rawat inap yang telah ditetapkan oleh rumah sakit.

Tujuan penelitian ini adalah diperolehnya gambaran pelaksanaan pengendalian intern penerimaan fungsional rawat inap pasien bayar tunai di RSUP Fatmawati dan upaya untuk mengefektifkan pengelolannya. Metodologi yang digunakan dalam penelitian ini adalah metode telaah kasus dengan pendekatan pemecahan masalah. Dengan kata lain penelitian ini adalah penelitian kualitatif-deskriptif, pengumpulan data dilakukan dengan pengamatan, wawancara mendalam, telaah dokumen dan kuesioner. Analisa data hasil penelitian dilakukan secara kualitatif-deskriptif.

Dari hasil penelitian diperoleh data bahwa pengendalian intern penerimaan fungsional rawat inap pasien bayar tunai di RSUP Fatmawati telah ada dan dilaksanakan, namun masih ditemukan beberapa kelemahan kebijakan/prosedur pengendalian intern, khususnya unsur-unsur pengendalian intern pemisahan tugas dan tanggung jawab, prosedur otorisasi dan unsur prosedur pencatatan transaksi dan pembukuan. Disamping kelemahan tersebut juga ditemukan bahwa pelaksanaan kebijakan/prosedur pengendalian intern khususnya pencatatan bukti layanan rawat inap masih kurang dipatuhi oleh dokter atau pelaksana pemberi layanan rawat inap.

Kesimpulan yang diperoleh dari penelitian ini adalah kebijakan/prosedur pengendalian intern penerimaan fungsional rawat inap pasien bayar tunai di RSUP Fatmawati masih kurang memadai dalam melindungi rumah sakit dari resiko kerugian keuangan, menjamin keandalan catatan transaksi dan pembukuan serta pelaksanaan kebijakan/prosedur pengendalian intern masih kurang dipatuhi.

Saran yang diajukan dalam mengefektifkan pengelolaan pengendalian intern adalah dengan menggunakan titik kendali strategis guna memperbaiki kelemahan utama unsur-unsur pengendalian intern penerimaan fungsional rawat inap pasien bayar tunai di RSUP Fatmawati.

The internal control of functional revenues inpatients cash payment at Fatmawati General Central Hospital contributes one of the strategic control in order to improve inpatients fractional revenues. Inpatient fractional revenues were the main revenues of Fatmawati General Central Hospital (71,32%), where that functional revenues (83,63%) were received from inpatient cash payment.

The operational internal control functional revenues of inpatients cash payment in Fatmawati General Central Hospital is still less effective in preventing misrecording, of inpatients payment transaction, the risk of the loss hospital finance and less complying in management internal control records of inpatients services which has been determined by hospital.

The purpose of this research is to find the description of the internal control functional revenues inpatients cash payment at Fatmawati General Central Hospital and the effort how to effectively manage it. The methodology in this research is case study with problem solving approach. In other words this research is a qualitative study with problem solving approach. In other words this research is a qualitative-descriptive research, where the collecting data is done by observation, in-depth interview, documents study and questionnaire.

From the result of this research is found some data that internal control functional revenues of inpatients cash payment at Fatmawati General Central Hospital has been existed and already worked, but there are still some weaknesses in internal control policy/procedure, especially in some factors like the separation of the responsibility, authorization, transaction recording procedure and bookkeeping. Besides the weaknesses mentioned above, it is also found that the procedure of the internal control especially in recording transaction of inpatients services is less obeyed by the doctors or person who gives the inpatients services.

The conclusion of this research is the policy internal control functional revenues of inpatients cash payment at Fatmawati General Central Hospital is still less properly in preventing the risk of the loss hospital finance, assuring the reliability of transaction recording, bookkeeping and the less complying of the operational internal control policy.

The recommendation of this research in effecting the management of internal control is by using strategic control point to improve the main weakness factors of the internal control functional revenues of inpatients cash payment at Fatmawati General Central Hospital.