

EVALUATION OF THE INTERNAL CONTROL SYSTEM IN IMPROVING THE HEALTH SERVICE SYSTEM AT IBNU SINA HOSPITAL MAKASSAR

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ABSTRACT

This study aims to determine the application of the COSO internal control system in improving the health service system applicable to Ibnu Sina Hospital in Makassar. This research uses descriptive research with a qualitative approach. The data analysis method used is descriptive method with data collection, data reduction, descriptive data presentation and conclusion. The result of this research is that the internal control system at Ibnu Sina Hospital has been running quite well, which has implemented the existing internal control elements. Such as separation of duties, authorization system, using a computerized system in processing data. The health service system at Ibnu Sina Hospital is equipped with a good internal control system; the health service system has implemented elements of an effective internal control system.

Keywords: Evaluation, Internal Control System, the Health Service System, Ibnu Sina Hospital

I. INTRODUCTION

The internal control system is a whole mechanism that is an integral part and work procedure of an organization, and is structured in certain procedure to ensure that the implementation of the organization's activities is appropriate. As for the most interested in the internal control system of an organization is management. Because, with a good internal control system the management can expect that its policies are adhered (Miraceti 2011: 3).

Based on the large number of people who have experience problems with health and cases of poor service quality in hospitals, it is necessary to take appropriate action to overcome these problems. People certainly want to get quality health services. If there are problems with these services that cause the community to be unsatisfied, then the Auditor and SPI can evaluate and also provide remedial solutions so that in the future health services will be effective and efficient in accordance with the main objective of the hospital to provide the best possible health services. On the basis of the research studies that have been carried out, researchers conducted research with different types of hospitals. The research conducted by Halimahtu Sa'diah at Bunda Dalima Hospital Banten with Type C Hospital, while in the research that will be carried out at Ibnu Sina Hospital which is one of the private hospitals in the city of Makassar in the form of a General Hospital and is included in the Type Hospital. B. The establishment of this hospital is not only intended to provide health services for the community, but also to become a teaching hospital for the Faculty of Medicine of UMI. In 2017, Ibnu Sina Hospital won Full or Five Star accreditation by the Hospital Accreditation Commission (KARS). For this achievement, the hospital is expected to improve services to the community. Along with the increasing demand for health services and the emergence of more hospitals, RS Ibnu Sina must be able to operate effectively and efficiently in order to compete with other hospitals. Ibn Sina Hospital can operate effectively and efficiently if the internal control system is implemented properly. This research was conducted to evaluate whether the health care system is equipped with an internal control system in accordance with applicable regulations. Based on the research background previously described, the research problem

can be formulated, namely how the effectiveness of the application of the internal control system in improving the health service system at the Ibnu Sina Hospital Makassar.

2. RESEARCH METHOD

This research was conducted at the Ibnu Sina Hospital Makassar, which is located on Jl. Urip Sumoharjo Km. 05 No. 264 Makassar, South Sulawesi. To obtain data and information related to this research to be used as discussion material, the methods used in data collection are interviews and documentation.

The type of data used in this research is qualitative data, is a data that cannot be measured in numerical scales or data that is presented in descriptive form or in the form of a description (Kuncoro 2003: 124) such as an overview of the hospital, a brief history of the hospital, and all data relevant to the hospital.

This research uses a descriptive method with a qualitative approach. Sa'diah (2014: 13) defines descriptive research as research that is structured in order to provide a systematic description of scientific information from the subject or object of research. There are four steps of data analysis in this study, such as :

- a) In the first analysis, data collected from interviews and various documents at the Ibnu Sina Hospital then performed a comparative analysis for the internal control system with 5 (five) COSO internal control components that are interconnected as an assessment indicator.
- b) Data reduction is the process of selecting, concentrating attention, simplifying, abstracting and transforming raw data that arises from records that appear in the field.
- c) Presentation of data is a set of information arranged, thus giving the possibility of conclusions being drawn.

Drawing conclusions is an activity carried out after the researcher first reduces the data and explains it then is presented descriptively.

Measurements are carried out using the Champion formula, which is measuring the percentage of positive / yes answers to the total questions to describe the level of effectiveness of the COSO internal control system components with the formula:

$$\frac{\text{Number of asnawer Yes}}{\text{Number of all answers}} \times 100\%$$

Furthermore, analyzing the effectiveness of the internal control system is assessed according to the following 4 (four) categories:

- a) 0% -25%, the internal control system is ineffective
- b) 26% -50%, the internal control system is less effective
- c) 51% -75%, the internal control system is quite effective
- d) 76% -100%, the internal control system is very effective

3. DISCUSSION

Analysis of Measurement of the Effectiveness of the COSO Internal Control System at Ibnu Sina Hospital Makassar

To determine the level of effectiveness of the internal control system, a percentage of each component of internal control is used to assess effectiveness.

Table 1. Percentage of the Effectiveness of the COSO Internal Control System at Ibnu Sina Hospital

Component of <i>COSO</i>	Answer Yes	Answer No	Number of Answer	%
Control Environment	53	7	60	88%
Control Activities	21	12	33	64%
Risk Assessment	13	2	15	87%
Information and Communication	9	3	12	75%
Pengawasan	13	8	21	62%
Total	109	32	141	75%

Source: The Data is Processed

Table 1 shows the level of effectiveness of each component, according to the category of assessment regarding the results of the predetermined effectiveness measurement, from this table it can be seen that the effectiveness of the internal control system at Ibnu Sina Hospital is based on the 5 components of COSO, namely:

1. The control environment is in the very effective category with a calculation result as 88%.
 2. Control activities are in the quite effective category with a calculation result as 64%.
 3. The risk assessment is in the very effective category with a calculation result as 87%.
 4. Information and communication is in the quite effective category with a calculation result as 75%.
 5. Supervision is in the quite effective category with a calculation result as 62%.
- b. From the 5 components, it can be calculated that the average level of effectiveness of the internal control system in Ibnu Sina Hospital is 75% which shows quite effective results.

Table 2. Summary of Comparative Evaluation of the Effectiveness of the COSO Internal Control System at Ibnu Sina Hospital

No.	Component of SPI <i>COSO</i>	COSO Internal Control System	Application of SPI at Ibnu Sina Hospital	Evaluation of SPI Components
1.	Control environment			Very Effective
	a) Integrity and ethical values	An entity needs to set ethical standards	• Applying the principle of	

		and behavior that are communicated to employees and reinforced by day-to-day practice.	honesty <ul style="list-style-type: none"> • Leaders pay attention to the basic values of employees 	
	b) Commitment to competence	Management must determine the level of competence for a particular job and translate it to the level of knowledge and skills required.	<ul style="list-style-type: none"> • Conduct employee training • Competency development with medical and non-medical training programs 	
	c) Philosophy and management style	Management philosophy and operational style can significantly influence the quality of internal control such as management's approach to taking and monitoring business risks and management's attitude towards information processing.	<ul style="list-style-type: none"> • There are written procedures governing operational activities 	
	d) Organizational structure	The organizational structure provides a framework related to the activities of the entity to achieve the entity-wide objectives that have been planned,	<ul style="list-style-type: none"> • The organizational structure is clear in the division of functional responsibilities 	

		implemented, controlled, and reviewed.		
	e) Division of powers and responsibilities	An entity may use a number of controls to meet the preconditions of the control scope factor. For example, an entity could have a detailed organization chart that shows the lines of authority and responsibility.	<ul style="list-style-type: none"> • There is a job description book and the function of each section 	
	f) Policies and human resources	The entity must have a sound personnel policy for hiring, directing, training, evaluating, counseling, promoting, competing and taking corrective action.	<ul style="list-style-type: none"> • Policies for employee recruitment are in accordance with the regulations for the HR department, but for SPI employees it is still lacking 	
2.	Control activities			Quite effective
	a) Physical control over assets	This control includes physical security of assets, adequate security such as security facilities for access to assets and records.	<ul style="list-style-type: none"> • Forms and documents are used by internal parties 	
	b) Review of work performance	A robust system must have controls	<ul style="list-style-type: none"> • Periodic assessments to 	

		that independently check the performance of individuals or processes in the system.	identify critical problems in health services for improvement.	
	c) Restrictions on access to the system	It is very important for an entity to authorize transactions, record transactions, and store related assets in order to avoid hiding errors and fraud in the normal activities of its duties.	<ul style="list-style-type: none"> • Restricted access to computer rooms, as well as providing passwords 	
	d) Authorization of transaction data	This control is carried out to check the accuracy, completeness and authorization of transactions.	<ul style="list-style-type: none"> • Proof of payment authorized by the cashier 	
3.	Risk assessment	The entity's risk assessment process is a process for identifying and responding to risks. This process includes new employees, assessing the likelihood of risk occurring, and deciding how to manage risk.	<ul style="list-style-type: none"> • For new employees through several test stages • In changing positions assess the reliability of performance and appropriate criteria 	Very effective
4.	Information and communication	Relevant information systems include accounting systems	<ul style="list-style-type: none"> • There are reports that are prepared 	Quite effective

		and of the procedures (both automatic and manual) and records established to own, authorize, record, process and report entity transactions and maintain accountability for the assets and liabilities involved.	periodically, namely monthly reports and annual reports	
5.	Supervision	Supervision of control is a process that assesses the quality of internal control performance over time. Management must monitor controls to determine whether they are operating effectively.	<ul style="list-style-type: none"> Formed a hospital Internal Supervisory Unit 	Quite effective

4. CONCLUSION

Based on the results of the research and discussion above, several conclusions can be drawn, such as:

1. The Internal Control System at Ibn Sina Hospital is running quite well. It has implemented the elements of existing internal control, such as using a computerized system in processing data.
2. The health service system at Ibnu Sina Hospital is equipped with a good internal control system. The health service system has implemented elements of an internal control system, namely the separation of duties, the authorization system and healthy practices.
3. Each component of the internal control system has been running effectively, the risk assessment component is the highest calculation compared to other components while the control component is the lowest value based on the calculation of effectiveness.

5. SUGGESTION

Based on the research results, the researcher suggests that the employees should increase the education and skill regarding internal control system and health service system. Then for the next researcher it is better to use other variables which are not explained in this study so other variables can be found and the results obtained are more comprehensive.

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