INTERNAL CONTROL ANALYSIS OF ASSET MANAGEMENT SYSTEM AT HOSPITAL OF TANJUNGPURA UNIVERSITY

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ANALISIS PENGENDALIAN INTERNAL SISTEM MANAJEMEN ASET RUMAH SAKIT UNIVERSITAS TANJUNGPURA

ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengendalian internal pada sistem manajemen aset di Rumah Sakit Universitas Tanjungpura. Dengan fokus pada pengendalian lingkungan, penilaian risiko, pengendalian aktivitas, informasi dan komunikasi serta pemantauan di rumah sakit. Metode penelitian ini melibatkan wawancara langsung dengan staf rumah sakit untuk memahami praktik pengendalian internal yang ada. Hasil dari penelitian ini menunjukkan bahwa rumah sakit telah menerapkan pengendalian lingkungan dengan baik, namun masih terhambat oleh sistem pencatatan manual pada alat kesehatan. Pemantauan terhadap pengelolaan alat kesehatan telah dilakukan dengan baik melalui cross check bulanan dan evaluasi berkala. Rekomendasi yang diberikan bertujuan untuk meningkatkan efisiensi dengan menerapkan sistem pencatatan aset yang terkomputerisasi, memperkuat pengendalian internal terkait dokumen pengadaan inventaris, dan meningkatkan komunikasi antar karyawan. Dengan adanya langkah-langkah perbaikan tersebut, diharapkan rumah sakit dapat meningkatkan kualitas pelayanan dan efektivitas pengelolaan alat kesehatan.

Kata kunci: Pengendalian Internal, Pengendalian Lingkungan, Sistem Manajemen Aset, Rumah Sakit

INTERNAL CONTROL ANALYSIS OF ASSET MANAGEMENT SYSTEM AT HOSPITAL OF TANJUNGPURA UNIVERSITY

ABSTRACT

This study aims to analyze internal control in the asset management system at Tanjungpura University Hospital. With a focus on environmental control, risk assessment, activity control, information and communication and monitoring at the hospital. This research method involves direct interviews with hospital staff to understand existing internal control practices. The results of this study indicate that the hospital has implemented environmental control well, but is still hampered by the manual recording system on medical devices. Monitoring of medical device management has been done well through monthly cross checks and periodic evaluations. The recommendations given aim to improve efficiency by implementing a computerized asset recording system, strengthening internal controls related to inventory procurement documents, and improving communication between employees. With these corrective measures, it is expected that the hospital can improve the quality of service and effectiveness of device management.

Keywords: Internal Control, Environmental Control, Asset Management System, Hospital

RINGKASAN

ANALISIS PENGENDALIAN INTERNAL SISTEM MANAJEMEN ASET RUMAH SAKIT UNIVERSITAS TANJUNGPURA

1. Latar Belakang

Rumah sakit didirikan untuk memberikan perawatan, pemeriksaan, pengobatan, tindakan medis, dan diagnostik lainnya yang dibutuhkan oleh pasien. Penerapan sistem pengendalian internal yang efektif di rumah sakit sangat penting untuk memastikan bahwa semua proses operasional berjalan sesuai prosedur, meningkatkan efisiensi, serta meminimalkan risiko kesalahan dalam pelayanan. Dengan adanya pengendalian internal yang kuat, rumah sakit dapat mengelola sumber daya lebih baik, menjaga kualitas pelayanan, meningkatkan kepuasan pasien, serta mengurangi risiko kesalahan dan penyalahgunaan.

Pengendalian internal juga membantu dalam pengawasan dan evaluasi kinerja, memungkinkan rumah sakit untuk terus beradaptasi dan berinovasi dalam memenuhi kebutuhan masyarakat. Dengan semakin kompleksnya layanan kesehatan dan regulasi yang ada, sistem pengendalian internal menjadi elemen penting dalam manajemen rumah sakit, terutama dalam konteks manajemen alat kesehatan yang mendukung pelayanan medis optimal.Pengendalian internal yang efektif meliputi berbagai komponen seperti pemisahan tugas, otorisasi transaksi, dan pengawasan yang berkelanjutan. Misalnya, pemisahan tugas antara pengadaan dan penggunaan alat kesehatan dapat meminimalisir risiko penyalahgunaan. Pengawasan yang berkelanjutan membantu mendeteksi penyimpangan atau ketidaksesuaian dalam manajemen aset. Dengan penerapan langkah-langkah pengendalian internal yang komprehensif, rumah sakit dapat melindungi asetnya, meningkatkan kepercayaan masyarakat, dan meningkatkan kualitas pelayanan yang diberikan kepada pasien.

Pemahaman yang mendalam mengenai sistem pengendalian internal penting bagi seluruh karyawan rumah sakit. Dengan meningkatkan kesadaran akan pentingnya pengendalian internal, rumah sakit dapat menciptakan budaya organisasi yang lebih baik di mana setiap individu merasa memiliki tanggung jawab terhadap keamanan dan efisiensi dalam manajemen alat kesehatan. Dengan demikian, penerapan sistem pengendalian internal yang efektif akan memberikan dampak positif yang signifikan terhadap keberlangsungan operasional rumah sakit, mengurangi risiko kesalahan, meningkatkan kualitas pelayanan, serta memperkuat integritas dan profesionalisme dalam pelayanan kesehatan. Penelitian ini bertujuan untuk menganalisis pengendalian internal pada sistem manajemen aset di Rumah Sakit Universitas Tanjungpura. Dengan fokus pada pengendalian lingkungan, penilaian risiko, pengendalian aktivitas, informasi dan komunikasi serta pemantauan di rumah sakit.

2. Metode Penelitian

Penelitian ini menggunakan metode penelitian kulitatif dengan pendekatan deskriptif. Sumber data yang digunakan adalah data primer. Metode pengumpulan data diperoleh dari wawancara, dan observasi.

3. Hasil Penelitian

Berdasarkan atas pengamatan dan dan wawancara yang telah dilakukan penulis bahwa pengendalian internal sistem manajemen aset di Rumah Sakit Universitas Tanjungpura menunjukkan bahwa pengelolaan aset dilakukan dengan baik melalui struktur organisasi yang terpusat dan sistematis, mulai dari penerimaan hingga distribusi barang melalui satu pintu, memastikan alur distribusi yang terarah. Meskipun masih menghadapi kendala dalam sistem pencatatan manual, langkah-langkah telah diambil untuk meningkatkan keakuratan dan keamanan pencatatan. Penilaian risiko yang berkesinambungan dilakukan untuk mencegah kerugian akibat pengelolaan yang tidak tepat. Komunikasi efektif antar karyawan, pemantauan alat kesehatan yang baik, serta perencanaan pengadaan yang sistematis, semuanya mendukung upaya rumah sakit dalam menciptakan lingkungan pengendalian internal yang efektif dan efisien, meningkatkan kualitas pelayanan kesehatan, dan memperkuat kepercayaan masyarakat terhadap layanan yang diberikan.

4. Kesimpulan dan Saran

Kesimpulan dari penelitian ini adalah Rumah Sakit Universitas Tanjungpura telah menerapkan lingkungan pengendalian internal yang baik dalam pengelolaan aset dengan pendekatan logistik yang terintegrasi dan penilaian risiko yang berkesinambungan. Meskipun masih menggunakan sistem pencatatan manual, rumah sakit perlu meningkatkan efisiensi dan ketepatan dalam pengelolaan aset. Upaya pengendalian meliputi inventarisasi dokumen pengadaan, komunikasi antar karyawan yang baik, pemantauan alat kesehatan, dan evaluasi berkala. Saran untuk peningkatan meliputi penerapan sistem pencatatan terkomputerisasi, perkuatan pengendalian internal dalam pembuatan dokumen pengadaan, peningkatan komunikasi dengan teknologi canggih, dan pengawasan proaktif terhadap alat kesehatan. Dengan implementasi saran-saran tersebut, diharapkan pelayanan kesehatan Rumah Sakit Universitas Tanjungpura dapat lebih efektif dan efisien bagi pasien.

SUMMARY

INTERNAL CONTROL ANALYSIS OF ASSET MANAGEMENT SYSTEM AT HOSPITAL OF TANJUNGPURA UNIVERSITY

1. Background

Hospitals are established to provide care, examination, treatment, medical measures, and other diagnostics needed by patients. The implementation of an effective internal control system in hospitals is very important to ensure that all operational processes run according to procedures, improve efficiency, and minimize the risk of errors in services. With strong internal controls in place, hospitals can better manage resources, maintain service quality, improve patient satisfaction, and reduce the risk of errors and abuse.

Internal controls also assist in monitoring and evaluating performance, enabling hospitals to continue to adapt and innovate in meeting the needs of the community. With the increasing complexity of health services and regulations, internal control systems have become an important element in hospital management, especially in the context of medical device management that supports optimal medical services. Effective internal control includes various components such as segregation of duties, transaction authorization, and ongoing supervision. For example, separation of duties between the procurement and use of medical devices can minimize the risk of misuse. Ongoing supervision helps detect irregularities or discrepancies in asset management. By implementing comprehensive internal control measures, hospitals can protect their assets, increase public trust, and improve the quality of services provided to patients.

A deep understanding of the internal control system is important for all hospital employees. By increasing awareness of the importance of internal control, hospitals can create a better organizational culture where each individual feels responsible for the safety and efficiency of medical device management. Thus, the implementation of an effective internal control system will have a significant positive impact on the sustainability of hospital operations, reduce the risk of errors, improve service quality, and strengthen integrity and professionalism in health services. This study aims to analyze internal control in the asset management system at Tanjungpura University Hospital. With a focus on environmental control, risk assessment, activity control, information and communication and monitoring at the hospital.

2. Research Methods

This research uses a leatherative research method with a descriptive approach. The data source used is primary data. Data collection methods are obtained from interviews, and observation.

3. Research Results

Based on observations and interviews conducted by the author, the internal control of the asset management system at Tanjungpura University Hospital shows that asset management is carried out properly through a centralized and systematic organizational structure, from receipt to distribution of goods through one door, ensuring a directed distribution flow. Although still facing obstacles in the manual recording system, steps have been taken to improve the accuracy and security of records. Continuous risk assessments are conducted to prevent losses due to improper management. Effective communication among employees, good monitoring of medical devices, and systematic procurement planning all support the hospital's efforts to create an effective and efficient internal control environment, improve the quality of health services, and strengthen public trust in the services provided.

4. Conclusions and Suggestions

The conclusion of this study is that Tanjungpura University Hospital has implemented a good internal control environment in asset management with an integrated logistics approach and continuous risk assessment. Although still using a manual recording system, the hospital needs to improve efficiency and accuracy in asset management. Control efforts include inventorying procurement documents, good communication between employees, monitoring medical devices, and periodic evaluations. Suggestions for improvement include implementing a computerized recording system, strengthening internal controls in making procurement documents, improving communication with advanced technology, and proactive supervision of medical devices. With the implementation of these suggestions, it is hoped that Tanjungpura University Hospital's health services can be more effective and efficient for patients

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CHAPTER I
INTRODUCTION

1.1.Background

Hospitals are established to provide care, examination, treatment, medical and other diagnostic measures needed by patients. All of these services are adjusted to the limits of technological capabilities and facilities provided by the hospital, so that each patient can receive optimal care (Halimah et al., 2020). Hospitals are expected to have good organizational governance to provide the maximum possible service, one way to maximize hospital management is by implementing an effective internal control system. This system serves to ensure that all operational processes run according to procedures, increase efficiency, and minimize the risk of errors in service. With strong internal control, hospitals can better manage resources, maintain service quality, and increase patient satisfaction. In addition, this system also helps in monitoring and evaluating performance, so that hospitals can continue to adapt and innovate in meeting the needs of the community (Fiqgiya et al., 2020).

Thus, the implementation of an effective internal control system in hospitals can have a significant positive impact on operational performance. This is not only able to reduce the risk of errors and misuse, but also supports a more precise and data-based decision-making process. In carrying out operational activities, each agency must be committed to implementing the principles of internal control, as stated by Suawah (2021) and Muanas & Prakoso (2022).According to the Regulation of the Minister of Finance of the Republic of Indonesia Number 200 of 2017 concerning Internal Control Systems in Public Service Agencies, the internal control system is a continuous process involving the leadership and all employees. This process aims to provide assurance that organizational goals can be achieved through effective and efficient activities. The implementation of this system is very important to overcome various obstacles that may be faced, such as accurate financial reporting, safeguarding state assets, and compliance with applicable laws and regulations. With good internal control, risks can be minimized, and transparency and accountability in resource management can be improved, as explained by Prakoso & Aryati (2024) and Isditya et al. (2024).

As a public service agency, the hospital has a responsibility not only in providing quality health services, but also in ensuring that every process and procedure implemented is in accordance with the principles of internal control. Therefore, the implementation of an effective internal control system is crucial to improve the performance and credibility of the hospital in meeting the needs of the community. With the increasing complexity of health services, which are surrounded by various regulations and challenges (Sukmawati & Susilo, 2023), the internal control system has become an important element in hospital management. This is especially true in the context of medical device management, which plays a vital role in supporting optimal medical services. According to Milapastiniari et al. (2021), a strong internal control system will ensure that every function in the organization, including medical device management, can run in accordance with the responsibilities and duties of each individual. Thus, the proper implementation of internal control is very important to achieve organizational goals and provide the best service to the community.

Internal controls are important for hospitals in protecting their assets from the risk of misuse and loss. Without adequate controls, the risk of financial loss due to unethical acts or negligence in medical device management increases. Strict internal control procedures are required, including segregation of duties, authorization of transactions, and ongoing supervision. For example, segregation of duties between procurement and use of medical devices reduces the potential for misuse. Continuous supervision helps detect irregularities. With comprehensive internal control measures, hospitals not only protect their assets, but also strengthen public confidence in the integrity of professional healthcare.

A deep understanding of the internal control system is not only important for hospital managers, but also for all employees. By raising awareness of the importance of internal control, hospitals can create a better organizational culture, where each individual feels responsible for the safety and efficiency of medical device management. The implementation of an effective internal control system will have a significant positive impact on the sustainability of hospital operations.

This will not only reduce the risk of errors and misuse, but will also improve the quality of service provided to patients. When all employees understand and implement the principles of internal control properly, hospitals can operate more efficiently and be able to provide optimal services to the community. Thus, investing in training and developing an understanding of the internal control system is a must, to ensure that every team member contributes to achieving common goals for better quality of health services. Therefore, with the title **"Internal Control Analysis of Asset Management System at Hospital of Tanjungpura University"**

1.2. Research Problem

Has the internal control of the asset management system at Tanjungpura University Hospital been implemented in accordance with the elements of the internal control system?

1.3.Research Objective

The objectives to be achieved in this study are to determine and analyze the internal control of the asset management system at Tanjungpura University Hospital.

1.4.Research Contribution

1.4.1.Theoritical Contribution

From the results of the research, it is hoped that it can provide benefits and add insight into the development of science about internal control of the asset management system for organizations and is expected to provide information about managing a good service system for organizations.

1.4.2.Practical Contribution

Based on the results of this study, the authors hope that the results of this study can be evaluated and as input considered for the hospitals concerned in organizing the internal control of the asset management system and are expected to be reference material for further research.