

ACCOUNTING INFORMATION SYSTEM AND PREVENTION OF FRAUDULENT DRUG SUPPLY AT THE KARDINAH TEGAL GENERAL HOSPITAL

Ika Setiyorini¹, Desi Susilawati²

^{1 2} Accounting study program, Faculty of Vocational Program, Universitas Muhammadiyah Yogyakarta,
Yogyakarta, Indonesia, 55183

Email: ika.setiyorini.vok18@mail.umy.ac.id¹, desisusilawati@umy.ac.id²

ABSTRACT

This study aims to determine the application of accounting information systems, internal control, factors causing stock outs, and prevention of fraud in drug supplies at Kardinah Tegal Hospital. Data collection methods used in this study were observation, interviews, and documentation. The data used consists of primary data and secondary data. The data analysis technique used is descriptive qualitative method. The results of the study explain that the application of the accounting information system for drug supplies as a whole is good, including: 1) Kardinah Hospital Tegal has operated a Pharmacy Hospital Management Information System (SIMRS) as an information system and efficient management of medicines starting from planning, procurement, receipt, distribution, and administration of invoice payments, 2) There are SOPs related to the logistics management of pharmaceutical supplies, out-of-stock handling procedures that aim to improve optimal prescription services but in practice there are inconsistencies with SOPs so it is recommended for SOP revisions, 3) The current internal control has been appropriate and has implemented internal control standards according to the Committee of Sponsoring Organization (COSO), and 4) The factors causing the scarcity of medicine supplies include vacancies at distributors, delays in delivery of goods, late payments to partners, and not available is not sufficient. To prevent fraud, Kardinah Tegal Hospital must implement healthy practices to minimize fraud, both internally and externally.

Keywords: Accounting Information System, Fraud Prevention, Out of Stock, COSO, Drug Inventory

INTRODUCTION

The industrial sector is divided into three sectors, namely the critical sector, the essential sector, and the non-essential sector. The critical sector is the most important business environment, while the essential sector is a very necessary or basic business

environment, if the non-essential sector is an unnecessary or non-essential business environment. Industrial sectors included in critical sectors such as health, disaster management, logistics, transportation, distribution for basic needs and others, while those included in essential sectors such as communication and information technology (IT) workers, finance and banking, capital markets and others, meanwhile if non-essential sectors such as cafes, restaurants, shopping centers (malls) and others (Rizal et al., 2021). One of the government institutions included in the critical sector is a hospital that is engaged in public services by offering health services whose products are in the form of medical services.

In the current era of globalization, technology is progressing very rapidly, all companies or entities seek to improve and improve quality as much as possible (Sulisnayanti & Wahyuni, 2017). Likewise in the field of health services, namely hospitals, drug supplies must be managed optimally so as to avoid shortages (out of stock) or fraud.

To be able to meet the care needs of patients, the hospital has provided various medical service facilities, one of which is pharmacy installation services. The pharmacy installation is the most important part in the hospital to provide and store medicines and medical consumables. However, there are times when drug supplies run out of stock (stock out), drug vacancies or out of stock (stock out) or stockpiles (stagnant) have a medical and economic impact, things like this require effective and efficient drug management efforts. Hali et al., 2021).

To facilitate supervision, a system is needed that can monitor any changes in drug supply and can detect fraud as early as possible. This system must also be able to control the inventory so that inventory management can be disciplined. One of the important systems needed is an accounting information system (AIS) which is aligned according to the needs and conditions. Internal control of merchandise inventory and accounting information systems are very important in achieving company efficiency and



effectiveness so that fraud prevention can be carried out as early as possible (Mufidah, 2017).

The system used at Kardinah Tegal Hospital is a hospital management information system (SIMRS). Kardinah Tegal Hospital Pharmacy itself is the only work unit in the distribution of medicines to patients. In managing the drug supply, it is directly connected to the main hospital system, namely SIMRS which includes drug orders, prescription services, and stock taking.

Inventories of drugs in hospitals are assumed to be finished goods inventory, where drugs purchased from pharmaceutical companies are then distributed or sold to patients. Drug supplies with a large enough scale are very easy to cause fraud, for that it needs to be monitored and protected. Fraud can be interpreted as an act of fraud that is carried out intentionally by violating several regulations that have been set by the parties involved authorized in a company in order to obtain personal gain and harm other parties (Mardianto & Tiono, 2019).

To be able to face competition, it is necessary to be careful and careful in planning so as to be able to calculate the ideal purchase number so that there is no excess or shortage of inventory and does not interfere with the smooth operations of the company and can reduce costs (Wijaya et al., 2016).

This study aims to explain how the procedures and accounting information systems for drug supplies, how internal control of drug supplies, what factors cause a shortage of medicine supplies and how to prevent fraudulent drug supplies at Kardinah Hospital Tegal. This study contributes to references for improving SOPs for drug supplies, identification of factors causing shortages of drug supplies, implementation of internal controls to prevent fraud.

LITERATURE REVIEW

Sulisnayanti & Wahyuni (2017) explain that the system is a series of several interrelated and interacting components to achieve a goal. Data itself is a fact that is collected, stored, and processed by a system. Information is data that has been processed and processed to give meaning and to improve the process of making organizational decisions. Accounting is a process of identifying, collecting, and storing data and the process of developing, measuring and communicating information.

To facilitate supervision, a system is needed that can monitor any changes in drug supply and can detect fraud as early as possible. This system must also be able to control inventory so that inventory management can be disciplined. One of the important systems needed is an accounting information system (AIS) which is aligned according to the needs and

conditions. Internal control of merchandise inventory and accounting information systems are very important in achieving company efficiency and effectiveness so that fraud prevention can be carried out as early as possible (Mufidah, 2017). In the activity of managing assets, a company requires an accounting information system so that existing assets can be maintained properly. An accounting information system is a collection of resources, such as people and equipment, designed to process data into information. So that the resulting information can be communicated to many decision makers. This system makes it happen manually and computerized (Nurhasanah et al., 2019).

The system used at Kardinah Tegal Hospital is a hospital management information system (SIMRS). This system is a consolidated information system to handle all management flows starting from diagnosis and treatment services to patients, medical records, pharmacies, pharmacy logistics warehouses, SIMRS also handles computerized systems both hardware and software and management control in the form of network coordination and administrative procedures. to obtain accurate and reliable information. Kardinah Tegal Hospital Pharmacy itself is the only work unit in the distribution of medicines to patients. In managing the drug supply, it is directly connected to the main hospital system, namely SIMRS which includes drug orders, prescription services, and stock taking. The existence of a health information system is quite useful in the process of data processing activities, because most of the work is done on computers that have been programmed with various programs that are handled by an application (Setyawan D, 2016).

Inventories of drugs in hospitals are assumed to be finished goods inventory, where drugs purchased from pharmaceutical companies are then distributed or sold to patients. Drug supplies with a large enough scale are very easy to cause fraud, for that it needs to be monitored and protected. Fraud can be interpreted as an act of fraud that is carried out intentionally by violating several regulations that have been set by the competent parties in a company in order to obtain personal gain and harm other parties (Mardianto & Tiono, 2019). The continuity of the company can be hampered or may stop if the act of fraud or fraud is left unattended without any precautions and efforts are made to uncover the existence of these actions (Sanusiet al., 2020). Fraud can also be seen as a form of fraud, concealment of the truth with the aim of deception or manipulation to the detriment of the other party. The causes of fraud according to Donald R Cressey with the fraud triangle theory are pressure, opportunity, and justification. Fraud is an illegal act carried out by one person or



group of people intentionally and planned which causes that person or group to benefit and harm other people or groups (Rika et al., 2020). Acts of fraud itself can be prevented by maximizing internal control. In addition, fraud can be prevented on the basis of the awareness of each individual. Handling carried out to prevent and detect fraud or fraud which is often likened to a disease needs to be improved with various efforts such as providing input, suggestions, proposals or anticipatory actions that need to be socialized regularly, so the socialization carried out must be more adapted to the perpetrators of fraud (fraud) themselves, because in general fraud is carried out by those who have positions or power, have expertise, and are highly educated (Aksa, 2018). Even though the system has been used, it does not rule out the possibility of running out of stock so it is necessary to identify the causative factor so that it can be overcome. Out of stock will have an impact on service delays, while the occurrence of over stock will result in swelling of inventory costs. When inventory exceeds the company's needs, it can result in increased maintenance and storage costs while increasing the likelihood of goods becoming unusable or damaged. On the other hand, if the company tries to minimize inventory, the company will face the problem of scarcity or stock out which will hinder the continuity or smooth running of a company's business activities (Lahu et al., 2017).

METHOD

The object of this research is the pharmacy installation of Kardinah Tegal Hospital which is located on Jalan AIP KS. Tubun No. 2, Kejambon Village, East Tegal District, Tegal City, Central Java. The type of research used is qualitative descriptive research. Types and Sources of Data are Primary Data: primary data taken is the result of interviews with related parties regarding the accounting information system for drug supplies and Secondary Data: secondary data used are general descriptions, job descriptions, drug inventory procedures, internal policies.

Technical data collection is direct observation

Planning Flowchart

to the object of research, interviews with the leadership and employees of pharmacy installations and documentation.

The data analysis carried out is a comparative analysis, namely observing SOPs for procedures and drug supply systems, comparing SOPs with healthy practices, internal control of drug supplies by comparing with COSO, identifying factors for the occurrence of shortages of medicines supplies, and preventing fraud medicine supplies.

RESULTS AND DISCUSSION

Analysis of Drug Inventory Procedures and Information Systems

Interpreting drug inventory accounting information systems and procedures and comparing written SOPs with practice

(1) Related Functions

- Head of Pharmacy Installation
- Functions of the Pharmacy and Therapeutic Committee
- Procurement officer
- Reception and Examination Section
- Warehouse Section
- Verification Officer
- User (Doctor)

(2) Documents used

- Hospital Formulary
- Recapitulation List
- Letter of Approval for Request for Goods
- Mail order
- Work order
- Receipt
- Invoice
- Tax Invoice
- Minutes of Goods Receipt
- Minutes of Goods Inspection
- Payment Minutes

(3) Accounting records used

- Stock card

(4) Procedure Network that Forms Drug Inventory Management System

- Planning Procedure

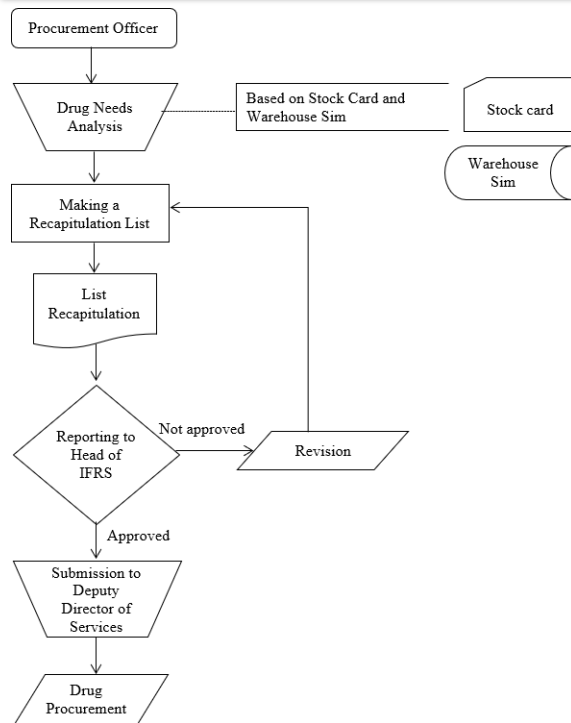


Figure 1. Planning Flowchart Source: Processed Data (2022)

• Procurement Procedure

Procurement Flowchart

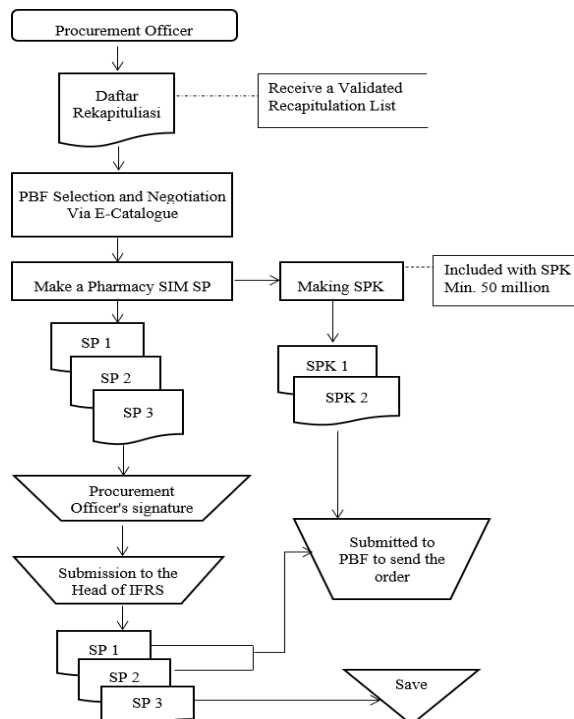


Figure 2. Procurement Flowchart Source: Processed Data (2022)

• Admission and Examination Procedures Receipt and Examination Flowchart

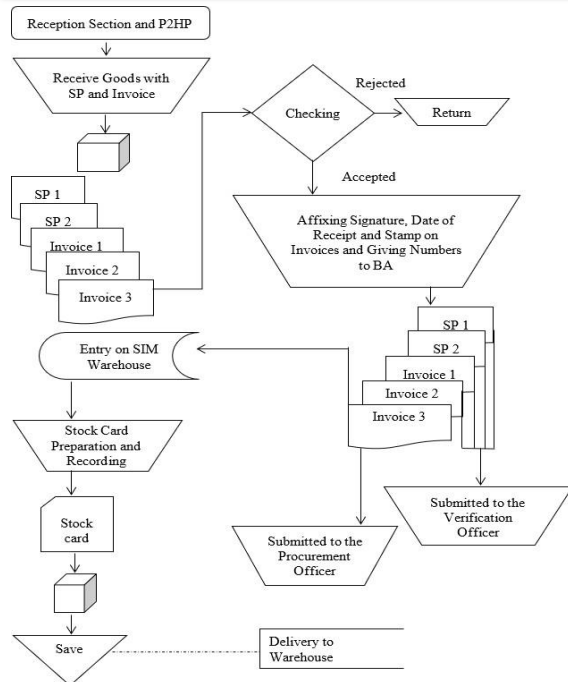


Figure 3. Receipt and Inspection FlowchartSource: Processed Data (2022)

• Storage Procedure

Storage Flowchart

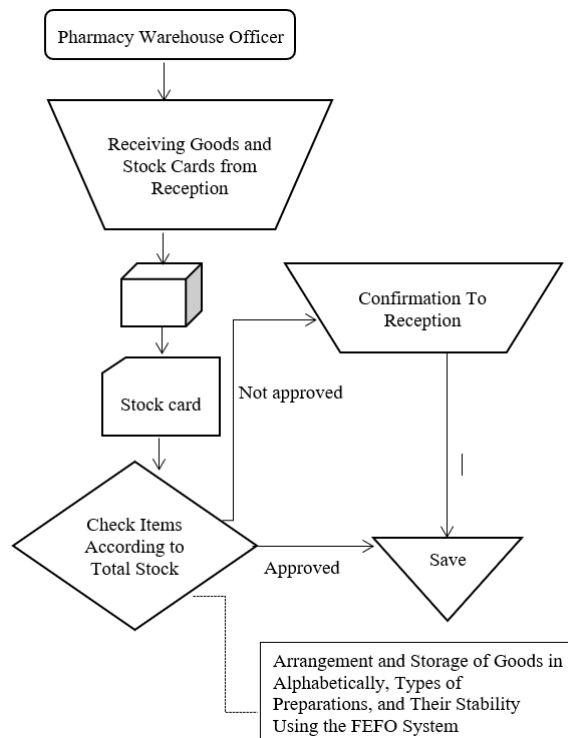


Figure 4. Storage Flowchart Source: Processed Data (2022)

• Unit Distribution Procedure

Unit Distribution Flowchart

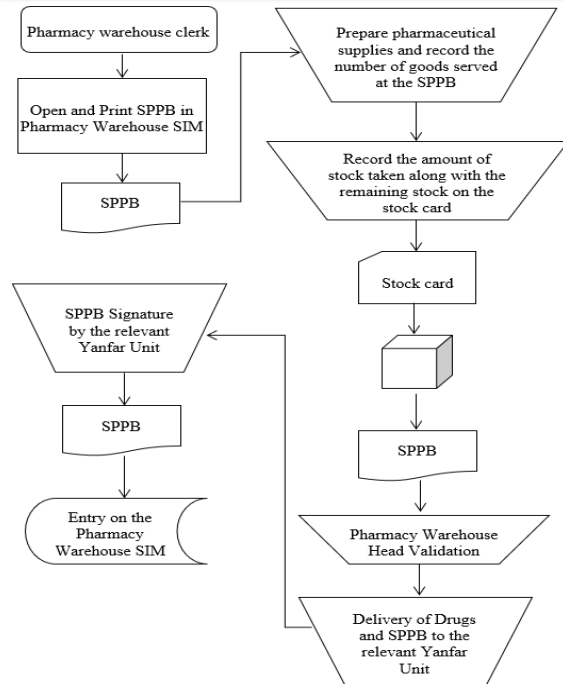


Figure 5. Unit Distribution FlowchartSource: Processed Data (2022)

• Invoice Payment Administration Procedure Invoice Payment Administration Flowchart

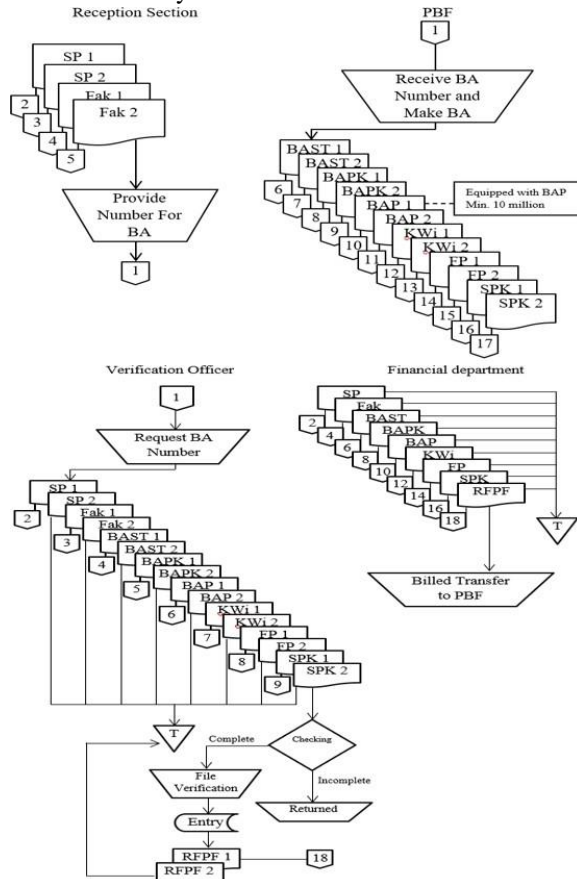


Figure 6. Invoice Payment Administration Flowchart

		for ordering. Related Units: Procurement Officer, Head of IFRS, Deputy Director of Services.	
2. Procurement Procedure Number: RSUDK/SPO/ FAR/132 Published: July 16, 2018	It has 7 steps including: (1) the Procurement Officer receives the approved recapitulation list; (2) Conduct online e-catalogue; (3) Negotiating and confirming; (4) Make a letter of order; (5) The order letter is signed by the Procurement Officer and the Head of IFRS; (6) The order letter is submitted to the PBF; (7) PBF sends the order.	It has 8 steps including: the Procurement Officer receives the approved recapitulation list; carry out negotiations and confirmations; make a letter of order; the order letter is signed by the Procurement Officer and the Head of IFRS; (6) Make a work order if necessary; (7) Orders and work orders are submitted to the PBF; (8) PBF sends the order. Related Units: Procurement Officer, Head of IFRS, PBF.	It is not in accordance with, in practice there is an addition to the 6th item, namely making a work order if needed and on the 7th item, namely the order and work order being submitted to the PBF.
3. Admission Procedure Number: RSUDK/SPO/ FAR/002 Rise: December 1, 2017	It has 2 steps including: (1) Checking orders received with P2HP (conformity of order letter with invoice, physical); (2) Affixing a signature and stamp on the invoice as well as giving a number for the official report.	It has 4 steps including: (1) Checking orders received with P2HP (conformity of order letters with invoices, physical); (2) Affixing a signature and stamp on the invoice as well as giving a number for the official report; (3) Entry on the Pharmacy SIM and record it on the stock card; (4) Orders and invoices are submitted to the Verification Officer and Procurement Officer. Related units: Receipts Section, Work Results Inspection Officer (P2HP), Procurement Officer, Invoice Payment Administration Section.	It is not in accordance with, in practice there is an addition to the 3rd item, namely the entry on the Pharmacy SIM and notes on the stock card and on the 4th item, namely the order letter and invoice submitted to the Verifier and Procurement Officer. In practice more related units.
4. Storage Procedure Number: RSUDK/SPO/ FAR/003 Published: January 3, 2018	It has 3 steps including: (1) Receiving supplies and stock cards from the receiving department; (2) Checking; (3) FEFO compliant storage.	It has 3 steps including: (1) Receiving supplies and stock cards from the receiving department; (2) Checking; (3) FEFO compliant storage. Related Unit: Warehouse Section.	Appropriate
5. Distribution Procedure Number: RSUDK/SPO/ FAR/001 Published: July 16, 2018	It has 9 steps including: (1) Opening a request for goods from the unit on the SIM; (2) Printing a request for goods (SPPB); (3) Prepare orders; (4) Take notes on card stock; (5) Warehouse Head Verification; (6) Delivery to units; (7) Handover; (8) SPPB is signed by the relevant unit; (9) Entry on SIMRS.	It has 9 steps including: (1) Opening a request for goods from the unit on the SIM; (2) Printing a request for goods (SPPB); (3) Prepare orders; (4) Take notes on card stock; (5) Warehouse Head Verification; (6) Delivery to units; (7) Handover; (8) SPPB is signed by the relevant unit; (9) Entry on SIMRS. Related units: Head of Pharmacy Warehouse, Distribution Section, Pharmacy Service Unit.	Appropriate



Source: Processed Data (2022)

The following is the data from the review of the accounting information system for the supply of medicines at the Kardinah Hospital, Tegal based on the Standard Operating Procedures (SOP) that apply in practice:

Table 1. Review of Accounting Information Systems between SOPs and practices

No	Network Procedure	Procedure Based on SOP	Procedure Based on Practice	Explanation
1.	Planning Procedure Number: RSUDK/SPO/FAR/004 Rise: December 1, 2017	It has 4 steps including: (1) Determining inventory based on stock cards and Warehouse SIMs; (2) Make a list of recapitulation; (3) Submit a list of recapitulation to the Head of IFRS for verification; (4) Submitted to the Deputy Director of Services at Kardinah Tegal Hospital for approval. Related Units: Planning Section, Head of IFRS, Deputy Director of Services.	It has 5 steps including: (1) Determining inventory based on stock cards and Warehouse SIMs; (2) Make a list of recapitulation; (3) Submit a list of recapitulation to the Head of IFRS for verification; (4) Submitted to the Deputy Director of Services at Kardinah Tegal Hospital for approval; (5) The approved list of recapitulation is submitted to the Procurement Officer	It is not in accordance with, in practice there is an addition to the 5th item, namely the list of approved recapitulation submitted to the Procurement Officer for ordering.
6.	Invoice Payment Administration Procedure Number: RSUDK/SPO/FAR/006 Published: July 16, 2018	It has 7 steps including: (1) the PBF and the Verifier Officer ask for the number of the official report at the reception; (2) the PBF completes the documents; (3) Verification officers receive invoices (receipts, invoices, tax invoices, orders, work orders, receipts BA, inspection BA, and payment BA); (4) Checking the completeness of documents; (5) Requesting document legalization (SPK, BA acceptance, and BA examination); (6) Document entry in the purchase invoice payment plan; (7) Submit documents to the Finance Department. Related Units: PBF, Receipts, Finance.	It has 7 steps including: (1) the PBF and the Verifier Officer ask for the number of the official report at the reception; (2) the PBF completes the documents; (3) Verification officers receive invoices (receipts, invoices, tax invoices, orders, work orders, receipts BA, inspection BA, and payment BA); (4) Checking the completeness of documents; (5) Requesting document legalization (SPK, BA acceptance, and BA examination); (6) Document entry in the purchase invoice payment plan; (7) Submit documents to the Finance Department. Related Units: PBF, Reception, Verification Officer, Finance Department.	It is not in accordance with, in practice there is an addition to the 5th item, namely the legalization of the Payment Certificate document.



Source: Processed Data (2022)

Based on table 1 data, it is known that there are four procedures including planning procedures, procurement procedures, receipt procedures, and invoice paying administrative procedures that are not in accordance with the applicable SOP. Meanwhile, in the storage procedure, the distribution procedure is in accordance with the applicable SOP. From the results of research conducted by observing and reviewing documents, it can be concluded that procedures based on practice are more complete than existing SOPs related to the logistics management process of pharmaceutical supplies. However, the application of the SOP can also be said to be good, it's just that the SOP is too short so it doesn't contain the actual details.

Internal Control Analysis of Drug Inventory

By using the component analysis of internal inventory control according to the Committee of Sponsoring Organizations (COSO) (2013) which is the basis for the discussion at Kardinah Tegal Hospital:

(1) Control Environment

- Commitment to integrity and ethical values embodied in the code of ethics and work culture.
- Supervision of the development and performance of internal control carried out by the Head of Pharmacy Installation and Deputy Director of Services at Kardinah Tegal Hospital to evaluate the adequacy and effectiveness of the internal control system. Internal control weaknesses identified in audit activities are monitored for completion and submitted to the Internal Supervisory Unit and the Director.
- The organizational structure, authority, and responsibility are described in the Job Description List.
- Standard Operating Procedures are prepared as guidelines for Operational Work Units in Pharmaceutical Installations in carrying out pharmaceutical service activities.
- Commitment to competence embodied in HR management includes planning, recruitment and selection, development, incentives, enforcement of discipline, performance management.

(2) Risk Assessment

- Pharmaceutical installations already have clear control objectives, namely objectives in the field of operations related to effectiveness and efficiency in the implementation of operating activities by establishing various control activities such as monitoring room temperature

and refrigerators, using a perpetual inventory recording system, using an inventory valuation system, namely FEFO (First Expired First Out), stipulates the minimum expiration date for each ordered drug supply, which is at least 2 years, and organizes stock taking activities every 3 months.

- The Pharmacy Installation of Kardinah Tegal Hospital has identified and analyzed every form of risk that may be experienced by looking at the potential risks that have been seen and will be seen. Control activities set by the Pharmacy Installation to minimize the risk of expiry of drug supplies that may occur by setting a minimum expiration date for each drug ordered, which is a minimum of approximately 2 years for each type of drug so that the occurrence of drug expiration can be suppressed, using a perpetual inventory recording system, namely every Incoming and outgoing goods will be recorded directly in detail on the stock card, and also using the inventory valuation system, namely FEFO (First Expired First Out).

(3) Control Activities

- The Hospital Pharmacy Installation has studied and understood every risk that may occur in the hospital by conducting risk identification and analysis so that the risk can be at a level that is acceptable to the hospital. The Pharmacy Installation has also carried out a division of authority between functions which is reflected in the organizational structure. The control activities built by the pharmaceutical installation are as follows:
- Pharmacy installations use a perpetual inventory recording system where every entry and exit of drugs from the warehouse is always recorded in a stock card, besides that the recording has been done computerized.
- Pharmacy installations use an inventory assessment system, namely FEFO (First Expired First Out) as an effort to avoid the risk of expiry on drug supplies.
- Pharmacy installations set a minimum expiration date for each drug ordered at least 2 years as an effort to avoid expiry of the drug supply by making a direct request during negotiations with PBF when placing an order.
- Pharmacy installations carry out physical inventory counts every three months.

(4) Information and Communication

- The Pharmacy Installation of Kardinah Tegal Hospital has used relevant information to support internal control. The head of IFRS always encourages employees to always be aware of



new regulations that exist both internally and externally. Internal regulations are regulations that exist within the Pharmacy Installation, while external regulations are regulations imposed by the government regarding drugs and operational standards.

- The Pharmacy Installation of Kardinah Tegal Hospital communicates internally to support internal control. Communication The Head of IFRS conducts an evaluation to discuss the deficiencies that occur and coordination with employees has gone well.
 - The Pharmacy Installation at Kardinah Tegal Hospital communicates well externally to support internal control. Communicating with PBF or drug distributors to get the needed items.
- (5) Monitoring Activities
- The Pharmacy Installation evaluates the performance of all employees during ongoing work or when work has been completed so that employees know what needs to be improved and improved.
 - Evaluation is carried out by all employees of the Pharmacy Installation and all parties communicate properly all the shortcomings they have so that the best solution can be found.

Following are the results of a review of the implementation of the internal control system at Kardinah Hospital Tegal with the Committee of Sponsoring Organizations (COSO):

Table 2. Review of Internal Control at KardinahTegal Hospital with COSO

No	Components of Internal Control According to COSO	Definition of Control Component Down COSO	Implementation Internal Control at Kardinah Hospital Tegal	Explanation
1.	Control Environment	The control environment includes standards, processes, and structures that form the basis for the	(1)Have a commitment to integrity and ethical values that are applied in the work culture.	Appropriate

	implementation of the internal control within the organization as a whole.	<p>(2) Supervision of the development and performance of internal control.</p> <p>(3) Organizational structure, authority, and responsibility described in the Job Description List.</p> <p>(4) Standard Operating Procedures are prepared as guidelines for Operational Work Units.</p> <p>(5) Commitment to competence embodied in HR management.</p>	
2. Risk Assessment	The definition of risk is the possibility that an event will occur and have an adverse impact on the achievement of objectives. The risks faced by the organization can be internal (originating from within) or external (sourced from outside).	The Pharmacy Installation at Kardinah Tegal Hospital has identified and analyzed every form of risk that may be experienced by looking at the potential risks that have been seen and will be seen. By conducting identification and analysis, pharmaceutical installations can find out how these risks must be managed properly.	Appropriate
3. Control Activities	Control activities include actions established through policies and procedures to help ensure that management directives are implemented in order to minimize risks to the achievement of objectives.	The Pharmacy Installation has studied and understood every risk that will occur in the hospital from the results of the analysis and risk assessment, which can be faced and avoided by the establishment of various control activities through the process of risk identification, risk analysis, and risk evaluation.	Appropriate
4. Information and Communication	Management must obtain, produce and use relevant and quality information, both from internal and external sources, to support other components of internal control to function properly.	The Pharmacy Installation of Kardinah Tegal Hospital has used relevant information both internally and externally and communicated internally and externally to support internal control.	Appropriate
5. Monitoring Activities	Monitoring activities include ongoing evaluations, separate evaluations, or a combination of the two used to ensure each component of internal control exists and functions as intended.	The Pharmacy Installation evaluates the performance of all employees during ongoing work or when the work has been completed, all parties communicate properly any shortcomings they have so that the best solution can be found.	Appropriate

Source: Processed Data (2022)

Based on table 2 data, it is known that the internal control system in the Pharmacy Installation of Kardinah Tegal Hospital has implemented an internal control system as determined by COSO, this condition is indicated by the fulfillment of all the principles required by COSO on each control component.

Analysis of Factors Causing Scarcity of Drug Supplies

In principle, the inventory of goods in the warehouse should not exceed or experience a shortage. Inventory that must remain in accordance with the standards that have been calculated so that the inventory does not exceed the standard limits of goods. The initial process of stock out is when there is a request for an unserved patient. This can be caused because the requested item is available but in quantity it cannot meet the demand or the item is not available at all. Kardinah Hospital Tegal if the desired item is not available, the pharmacy department will try to negotiate with the user to be able to replace the drug with the same type but with a different



trademark. If the negotiation is successful, the patient does not need to buy drugs from outside pharmacies, but if the negotiations are not successful, the patient will be advised to buy drugs from outside pharmacies.

The factor of running out of stock is not only seen from the budget and distributors, but also the existence of a tiered referral policy which causes the hospital to experience a decrease in revenue so that it still has outstanding debts in previous years. Another factor is that the user who plays an active role in the use of the formulary when prescribing does not know the condition of the drug supply in the Pharmacy Warehouse.

The internal factor of running out of stock of drugs that occurred at Kardinah Hospital Tegal was because the implementation of the use of the formulary by the user had not run optimally and the lack of budget due to debts that had not been paid. Meanwhile, the external factor is the occurrence of out of stock due to large pharmaceutical companies experiencing a shortage of raw materials for making drugs and delays in delivery so that they cannot fulfill the requested orders and the existence of a tiered referral policy which results in a decrease in revenue. After knowing the causes of stock outs and the obstacles in the implementation of each activity, the fulfillment of drug needs as desired, is expected to be realized optimally.

Based on the results of observations at the hospital, it was stated that the occurrence of stock outs at Kardinah Tegal Hospital could be caused by several things, including:

- (1) Out of stock at distributors.
- (2) Delay in delivery of goods.
- (3) Late payments to partners.
- (4) The available funds are insufficient.
- (5) The existence of government policies that harm the hospital.

In the event of a vacancy in the stock of drugs, it has also been regulated in the SOP of Kardinah Tegal Hospital regarding Cooperation of Pharmacy Installations with Hospitals or Pharmacies Regarding the Fulfillment of Empty Drugs for General Patients, in order to provide medicine for patients at Kardinah Tegal Hospital when the drug in question is not available at the pharmacy installation. with the aim of improving optimal prescription services for patients treated at Kardinah Hospital Tegal. With this policy, it is easier to serve patients if there is a stock out.

Drug Inventory Fraud Prevention Analysis

Kardinah Tegal Hospital on drug supply refers to the existing SOP on the Protection of Pharmaceutical Supplies from Loss or Theft which

aims to monitor the safety of pharmaceutical supplies in all storage and distribution areas so that their safety can be guaranteed. Fraud prevention can also be analyzed from the existence of internal control elements according to Mulyadi (2016) including:

(1) Organization

- Warehouse function authorized to manage inventory, storage of goods, and distribution to pharmacy service units.
- Purchasing function carried out by the Procurement Officer of pharmaceutical supplies in charge of placing an order to a Large Pharmaceutical Company (PBF).
- The reception function is carried out by the Receipt and Inspection Team which is in charge of receiving ordered pharmaceutical supplies and checking the condition of the ordered goods.
- Accounting function performed by the finance department in charge of recording debts arising from purchase transactions and making payments.

(2) Authorization

- Submission of planning for pharmaceutical supplies is carried out by a Procurement Officer who is authorized by the Head of IFRS and Deputy Director of Services.
- Purchase orders to suppliers are authorized by the Procurement Officer and Head of IFRS.
- Receipt of pharmaceutical supplies is authorized by the Reception and P2HP.
- Storage of goods is not authorized by the Head of IFRS.
- Distribution of goods is authorized by the Head of Pharmacy Warehouse.
- Payment of invoices is authorized by the Verification Officer and the Finance Department.

(3) Healthy Practice

- Separate purchasing and receiving functions.
- No transaction is carried out by one person or one organizational unit from beginning to end without the intervention of another person or organizational unit.
- Use of sequentially numbered forms so that their use can be accounted for.
- Using the full name and signature of the officer who filled out the form so that it can be accounted for its use.
- The existence of a network of procedures carried out including planning procedures, procurement procedures, receiving procedures, storage procedures, distribution procedures, and invoice payer administration procedures which as a whole have been carried out in accordance with applicable SOPs (standard



operating procedures).

Internal control in the organizational structure is quite good in terms of the separation of the reception function and the procurement function. The authorization system that has been carried out is supported, it can be seen that each procedure will be authorized by the authorized official. The methods used by the Kardinah Tegal Hospital in creating healthy practices are good.

CONCLUSIONS AND RECOMMENDATION

The drug inventory accounting information system run by the Pharmacy Installation of Kardinah Tegal Hospital as a whole has been running well, the Pharmacy Hospital Management Information System (SIMRS) as a digital system has also been running effectively and efficiently to assist drug management activities starting from planning, procurement, receipt, distribution, and administration of invoice payments. Availability of SOPs on Logistics Management of Pharmaceutical Supplies, Out of Stock Handling Procedures which aim to improve optimal prescription services, as well as Procedures for the Protection of Pharmaceutical Supplies from Loss or Theft which aims to monitor the safety of pharmaceutical supplies in all storage and distribution areas in order to ensure their safety. However, in practice there is a discrepancy with the SOP, so it is recommended to revise the SOP.

Internal control at the Pharmacy Installation at Kardinah Tegal Hospital can be concluded that the Pharmacy Installation is in accordance with and has implemented internal control standards according to the Committee of Sponsoring Organization (COSO). The factors causing the scarcity of supply of medicines include vacancies at distributors, delays in delivery of goods, late payments to partners, and insufficient funds available. The authorization system that has been carried out is supported, it can be seen that each procedure will be authorized by the authorized official. The methods used by the Kardinah Tegal Hospital in creating healthy practices are already good. These things are done in order to minimize fraud in both inventory and organization.

REFERENCE

- Committee of Sponsoring Organization of the Treadway Commission (COSO). (2013). Internal Control Integrated Framework. New York: AIGPA's Publication Division.*
- Mulyadi. (2016). *Sistem Informasi Akuntansi* (4th Ed). Jakarta: Salemba Empat.
- Aksa, A. F. (2018). *Pencegahan dan Deteksi Kasus Korupsi pada Sektor Publik dengan Fraud Triangle. Jurnal Ekonomi, Bisnis, Dan Akuntansi (JEBA)*, 20(4), 1–17.
- Hali, N. H., Devi, A., & Syamsul, D. (2021). *Analisis Manajemen Farmasi Rumah Sakit Tk Ii Putri Hijau Kesdam I / Bb Medan Tahun 2020. 1*(April), 427–437.
- Lahu, E. P., Sumarauw, J. S. B., Ekonomi, F., Manajemen, J., Sam, U., Manado, R., & Belakang, L. (2017). Analisis Pengendalian Persediaan Bahan Baku Guna Meminimalkan Biaya Persediaan Pada Dunkin Donuts Manado. *Jurnal EMBA: Jurnal Riset Ekonomi, Manajemen, Bisnis Dan Akuntansi*, 5(3), 4175–4184.
<https://doi.org/10.35794/emba.v5i3.18394>
- Mardianto, M., & Tiono, C. (2019). Analisis Pengaruh Fraud Triangle Dalam Mendeteksi Kecurangan Laporan Keuangan. *Jurnal Benefita*, 1(1), 87.
<https://doi.org/10.22216/jbe.v1i1.3349>
- Mufidah. (2017). Pengaruh Pengendalian Internal Persediaan Dan Sistem Informasi Akuntansi Terhadap Upaya Pencegahan Kecurangan (Fraud) Dalam Pengelolaan Persediaan Pada Pt Mitra Jambi Pratama. *Jurnal Ilmiah Universitas Batanghari Jambi*, 17(3), 42–58.
- Nurhasanah, S., Ismatullah, I., & Sofiani, V. (2019). Analisis Penerapan Sistem Informasi Akuntansi Persediaan Obat Dalam Pencegahan Kecurangan Pada Puskesmas Jampangkulon, Puskesmas Cibitung, Puskesmas Surade dan Puskesmas Buniwangi. *Jati: Jurnal Akuntansi Terapan Indonesia*, 2(2), 52–58.
<https://doi.org/10.18196/jati.020218>
- Rika, K., Yanti, P., Purnamawati, G. A., Dianita, P. E., Dewi, M., Studi, P., S1, A., Ekonomi, J., & Akuntansi, D. (2020). Analisis Pengendalian Internal Dan Upaya Pencegahan Kecurangan Akuntansi Di Sektor Perhotelan. *Jurnal Ilmiah Mahasiswa Akuntansi Universitas Pendidikan Ganesha*, 11(1), 2614–1930.
<https://ejournal.undiksha.ac.id/index.php/S1ak/article/view/24673>
- Rizal, M., Afrianti, R., & Abdurahman, I. (2021).



*Dampak Kebijakan
Pemberlakuan Pembatasan
Kegiatan Masyarakat (PPKM) bagi Pelaku
Bisnis Coffe shop pada Masa Pandemi
Terdampak COVID-19 di Kabupaten
Purwakarta The Impact of the Policy for
Implementing Community Activity
Restrictionsfor Coffee Shop Busi*

Sanusi, S. F., Sutrisno, S., & Suwiryono, D. H.
(2020). Pengaruh Corporate Governance
dan Kualitas Audit terhadap Pencegahan
Kecurangan *Kompartemen: Jurnal Ilmiah
Akuntansi*, 17(1),61–68.
<https://doi.org/10.30595/kompartemen.v17i1.4997>

Setyawan D. (2016). Analisis Implementasi
Pemanfaatan Sistem Informasi Manajemen
Rumah Sakit (Simrs) Pada Rsud Kardinah
Tegal. *Indonesian Journal on Computer and
Information Technology*, 1(2), 54–61.
[http://ejournal.bsi.ac.id/ejurnal/index.php/ijcit/
article/view/1503](http://ejournal.bsi.ac.id/ejurnal/index.php/ijcit/article/view/1503)

Sulisnayanti & Wahyuni. (2017). Penerapan Sistem
Informasi Akuntansi Persediaan Berbasis
Komputer Terhadap Perencanaan Dan
Pengendalian Persediaan Barang Dagangan
(Studi Kasus Pada UD. Pindang Panjul Segara,
Banjar Yeh Gangga, Desa Sudimara,
Kecamatan/Kabupaten Tabanan). *E-JournalSI
Ak Universitas Pendidikan Ganesha*, 8(2), 2.
[https://ejournal.undiksha.ac.id/index.php/S1ak/
article/view/13488](https://ejournal.undiksha.ac.id/index.php/S1ak/article/view/13488)

Wijaya, D., Mandey, S., & Sumarawati, J. (2016).
Analisis Pengendalian Persediaan `Bahan Baku
Ikan Pada Pt. Celebes Minapratama Bitung.
*Jurnal Riset Ekonomi, Manajemen, Bisnis Dan
Akuntansi*, 4(2), 578–591.
<https://doi.org/10.35794/emba.v4i2.13114>