

Internal Control Analysis of Asset Management System at Hospital of Tanjungpura University

Asset Management
System

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ABSTRACT

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

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

ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengendalian internal dalam sistem manajemen aset di Rumah Sakit Universitas Tanjungpura. Fokus penelitian ini meliputi 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 penelitian menunjukkan bahwa rumah sakit telah menerapkan pengendalian lingkungan dengan baik, namun masih terkendala oleh sistem pencatatan manual pada peralatan medis. Pemantauan terhadap pengelolaan peralatan medis telah dilakukan dengan baik melalui pemeriksaan silang bulanan dan evaluasi berkala. Rekomendasi yang diberikan bertujuan untuk meningkatkan efisiensi dengan menerapkan sistem pencatatan aset terkomputerisasi, memperkuat pengendalian internal terkait dokumen pengadaan inventaris, dan meningkatkan komunikasi antar karyawan. Dengan langkah-langkah perbaikan ini, diharapkan rumah sakit dapat meningkatkan kualitas layanan dan efektivitas pengelolaan peralatan medis.

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

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INTRODUCTION

Hospitals are established to provide care, examinations, treatments, medical procedures and other diagnostics needed by patients. In the context of hospital management, the implementation of an internal control system is very crucial to ensure operational effectiveness and efficiency. Halimah et al. (2020), hospitals need to have good organizational governance to provide optimal service. This is in line with the opinions of Fiqgiya et al. (2020); Simarmata & Situmorang (2023), who stated that the implementation of an internal control system can help maximize management. The internal control system aims to maintain the entire operational process of the agency, including the management of human resources, assets, and information (Manalu, 2020; Reo et al., 2022). Internal control functions as a safeguard that supports the accounting information system, with adequate control, hospital assets and data can be properly protected. Firman & Indrijawati (2024), emphasize that internal control not only functions to prevent misuse, but also to increase the accuracy and reliability of information generated by the hospital accounting system.

Thus, the implementation of an effective internal control system can improve hospital performance, reduce the risk of errors and misuse, and support better decision making. In carrying out its operations, an agency must be committed to implementing internal control principles (Suawah, 2021; Muanas & Prakoso, 2022). The Regulation of the Minister of Finance of the Republic of Indonesia Number 200 of 2017 concerning the Internal Control System in Public Service Agencies, the internal control system is a continuous process carried out by the leadership and all employees. This process aims to provide confidence that organizational goals can be achieved through effective and efficient activities. The implementation of this system is important to overcome various obstacles, such as accurate financial reporting, securing state assets, and compliance with applicable laws and regulations. With good internal control, it can minimize risks and increase transparency and accountability in managing resources (Prakoso & Aryati, 2024; Isditya et al., 2024).

As a public service agency, hospitals are not only responsible for providing health services, but must also ensure that all processes and procedures implemented are in accordance with the principles of internal control. Therefore, the implementation of effective internal control is very important to improve the performance and credibility of hospitals in providing services to the community. Hospitals are becoming more complex due to the highly regulatory and complex nature of health services (Sukmawati & Susilo, 2023). The internal control system is a crucial element in hospital management, especially in the context of managing medical devices. Medical devices have a vital role in providing quality medical services, and therefore, their management needs to be carried out properly so that the health service process runs smoothly and orderly. According to Milapastiniari et al. (2021), a good internal control system will ensure that every function in the organization, including the management of medical devices, runs according to the responsibilities and duties of each individual.

Internal control also functions as a mechanism to protect hospital assets from the risk of misuse and loss. Sukmawati & Susilo (2023), explained that without adequate control, hospitals can experience significant financial losses due to unethical actions or negligence in the management of medical devices. Therefore, it is important for hospitals to implement strict internal control procedures. Effective internal control includes various components, such as segregation of duties, transaction authorization, and ongoing supervision (Werner & Gehrke, 2019; Oroh, 2021; Masanja, 2024). For example, the separation of duties between those responsible for the procurement of medical devices and those responsible for their use will minimize the possibility of misuse. In addition, ongoing supervision can help in early detection of deviations or discrepancies in asset management. A deep understanding of the internal control system is not only necessary for hospital managers, but also for all employees. By increasing awareness of the importance of internal control, hospitals can create a better organizational culture, where all individuals feel responsible for the safety and efficiency of managing medical devices.

Thus, the implementation of an effective internal control system will support the sustainability of hospital operations and improve the quality of service to patients.

LITERATURE REVIEW

Agency theory is the main theory in the utilization of internal audit unit services by agencies. One of the main assumptions of agency theory is that different principal and agent goals can cause conflict caused by organizational managers tending to pursue personal goals (Chen et al., 2023). This results in managers' tendency to focus on organizational projects that generate high profits in the short and long term rather than improving the welfare of the community by improving hospital services (Ardyani & Suarmanayasa, 2021). The implementation of control in a company is very important to ensure that organizational plans can be achieved and the risk of fraud can be minimized. Effective internal control not only helps prevent deviations but also provides strong support for management in decision making. As stated by Prabadianti & Erawati (2023), when internal control is running well, its impact on management decisions becomes more positive and focused.

The internal control system includes various important elements, including organizational structure, methods applied, and measures organized to protect company assets. Internal control also plays a role in checking the accuracy and reliability of accounting data, which in turn encourages efficiency and compliance with management policies (Setyawan et al., 2022; Susilawati et al., 2024). This shows that internal control is not just a formality, but an integral part of effective management. The main purpose of internal control is to provide confidence in three main aspects: clarity of financial information, compliance with applicable laws and regulations, and effectiveness and efficiency of operations (Pratiwi & Priono, 2021). With good control, companies can produce accurate and transparent financial reports, thereby increasing the trust of stakeholders, including investors and regulators (Anggrahini et al., 2023). In addition, compliance with regulations is more assured, reducing the risk of legal sanctions that can harm the company's reputation.

Effective internal control is the foundation for the sustainability and growth of the company, supports the achievement of strategic goals, and ensures that the organization can operate within the applicable legal framework (Ayu, 2023; Yuwono & Ellitan, 2024). Therefore, investing in a good internal control system is a crucial step for any company that wants to achieve long-term success. Internal control consists of several interrelated elements in a system, functioning to ensure that the management of organizational assets and risks is carried out effectively (Ompusunggu, 2020). According to Government Regulation Number 60 of 2008 Article 3, which was adopted from the Committee of Sponsoring Organizations (COSO), there are five main components in internal control. First, the Control Environment includes the values, ethics, and organizational structure that create the basis for effective internal control. Second, Risk Assessment involves identifying and analyzing risks that can affect the achievement of organizational goals, so that appropriate control measures can be taken. Third, Control Activities are policies and procedures designed to ensure that identified risks are handled properly. Fourth, Information and Communication ensures that relevant and timely information is available to those who need it to make decisions. Finally, Monitoring includes continuous assessment of the effectiveness of the internal control system to ensure that everything is running according to plan and can be adjusted if necessary.

Assets are one of the important elements in financial reports that must be managed properly to produce accurate information. According to Yadisar (2023), effective asset management can increase efficiency and effectiveness in company operations. Good management also contributes to the creation of added value, which ultimately supports the growth and development of the organization. Well-managed assets not only provide accurate financial information but also function as capital that increases the company's ability to compete in the market. Wartuny (2020), emphasized that with optimal asset management, companies can utilize the resources they have to achieve their strategic

goals. In addition, proper asset management can reduce risk and increase liquidity, so that companies are better prepared to face existing challenges. In this context, companies need to develop clear policies and procedures for asset management, including regular monitoring and evaluation. Thus, the assets owned are not only resources, but also tools that help companies achieve long-term success and increase competitiveness in the industry.

METHODS

This study uses a qualitative approach to explore the Internal Control System (ISC) in the management of medical devices at Tanjungpura University Hospital. A qualitative approach was chosen because of its ability to explore the complexity of asset management in hospitals, which provides important insights into the effectiveness of internal control. According to Milapastiniari et al. (2021), ISC is very important in ensuring assets are used efficiently and effectively. Research data were collected through interviews, document analysis, and direct observation. Interviews were conducted with various parties involved in the management of medical devices, such as managers, technicians, and administrative officers, to explore their understanding and experiences regarding the implementation of ISC. Document analysis was conducted to obtain additional information regarding hospital policies and procedures in asset management. Direct observations in the field were also conducted to see daily practices in the management of medical devices. By using this qualitative research method, researchers can provide a clearer picture of how ISC is implemented in asset management at Tanjungpura University Hospital. This approach allows for in-depth exploration of the challenges and successes in implementing ISC, as well as identifying areas that need improvement. The results of this study are expected to provide recommendations that can improve the effectiveness of SPI, so that medical device management can be carried out better, reduce the risk of errors, and improve the quality of health services in hospitals. This study contributes to better asset management practices, which ultimately support more optimal patient care through more efficient use of medical devices.

RESULTS

The research results obtained, the results of the analysis of internal control of the asset management system at Tanjungpura University Hospital show that the internal control that has been established by Tanjungpura University Hospital has been implemented quite well. This can be seen from the organizational structure that has been implemented, both as a whole and in each section, in accordance with the applicable SOP (Siregar et al., 2024). The results of the interview stated that in the hospital logistics section, asset management has an organizational structure that regulates the receipt, storage, issuance of goods, and recording, which are still unified so that everything is more centralized in one place, namely the logistics warehouse. Initial recording, receipt of goods, storage of goods, to distribution of goods to the usage unit is carried out through one door with the aim of making the flow more focused. The internal control environment at Tanjungpura University Hospital has been implemented well, which can be seen from the established organizational structure. This structure covers all units and sections in the hospital, which function in accordance with the applicable Standard Operating Procedures (SOP). The results of interviews with staff showed that the goods management process was carried out systematically, starting from initial recording, receipt of goods, storage, to distribution of goods to the user unit. All of these stages are carried out through a one-stop system to ensure that the distribution flow is more focused and organized, which in turn supports the operational efficiency of the hospital (Habib & Dalwai, 2024).

In terms of risk assessment, Tanjungpura University Hospital implements a continuous process by analyzing potential risks that can occur in asset management. This is important to prevent losses that may arise due to improper management. However, the manual recording system brings several challenges. One of the main obstacles is the difficulty in labeling small items, which often results in the loss of goods or undetected

relocation of goods (Isditya et al., 2024). To overcome this problem, the treasurer is responsible for recording all incoming data. After that, a cross-check is carried out using the Room Inventory Card and the Goods Inventory Card to ensure the accuracy and security of the recording.

Control activities in this hospital are also related to documents that are prepared based on predetermined planning. In the interview, it was concluded that procurement documents must be prepared in detail, containing specifications of goods, distribution period, and price of goods. The purpose of this document is to ensure that the hospital can obtain quality goods at the right price. With a systematic approach and careful planning, despite several challenges in the recording and management system of goods, Tanjungpura University Hospital continues to strive to create an effective and efficient internal control environment. The steps taken reflect the hospital's commitment to increasing transparency and accountability in managing its assets.

Effective information and communication are key to internal control. Tanjungpura University Hospital must have an information system that allows for asset management, as well as open and transparent communication to ensure that all employees participate in asset management (Ayu, 2023). From the results of the interview, it was concluded that communication and information between employees were quite good. This is because there is communication, for example using the telephone and holding joint meetings. Communicating using the telephone if there is an urgent matter or there is misinformation, because the room between one section and another is quite far and finally using the telephone to facilitate communication

Monitoring carried out by Tanjungpura University Hospital on the management of medical devices has been carried out properly, including comprehensive supervision and evaluation. This process is important to ensure that all available medical equipment is in optimal condition and ready to use. From the results of the interview, it was concluded that the hospital cross-checked to find out the number of medical devices both recorded on the card and physically (Yadisar, 2023). This method allows hospitals to accurately determine the amount and condition of medical equipment they have, as well as the length of time they have been in use. With this data, hospitals can optimally meet patient needs, avoid equipment shortages or excesses, and ensure that all medical equipment is functioning properly. In addition, proper monitoring can help in maintenance planning, thereby preventing unexpected breakdowns and ensuring that quality of service is maintained. Through more efficient management, hospitals can improve operational effectiveness and provide better service to patients.

In addition, effective monitoring also supports the hospital's efforts in planning the procurement of medical devices in the future, so that budget allocation can be carried out appropriately. Thus, Tanjungpura University Hospital can ensure that the management of medical devices runs effectively and efficiently, which ultimately contributes to improving the quality of health services for patients. Good management also helps increase public trust in the health services provided by the hospital.

CONCLUSION

Based on the results and discussion above, it can be concluded that the internal control environment at Tanjungpura University Hospital has been implemented quite well. The organizational structure implemented is in accordance with the applicable standard operating procedures (SOP), creating a clear and directed workflow. In terms of logistics, asset management in the hospital is carried out by integrating the process of receiving, storing, issuing, and recording goods in one unit, namely the logistics department. This approach aims to improve efficiency and effectiveness in asset management and facilitate access to information related to the status of existing assets. Tanjungpura University Hospital has carried out continuous risk assessments related to asset management, although it is currently still using a manual recording system. This shows the need to improve efficiency and accuracy in asset management to support optimal hospital operational activities. Control activities carried out include creating inventory

procurement documents that are in accordance with the hospital's plan, including item specifications, prices, and distribution periods. This process is important to ensure transparency and quality in asset procurement, thereby reducing the risk of errors and misappropriation. Communication and information between employees in the hospital are well maintained through various methods, such as telephone and joint meetings. This method allows effective coordination between departments, so that all important information can be conveyed quickly and accurately. In addition, monitoring of medical device management is also carried out properly through monthly cross-checks and periodic evaluations. This monitoring process is very important to ensure the effectiveness and efficiency in the use of medical devices, which in turn supports quality services to patients. Overall, Tanjungpura University Hospital shows a strong commitment to managing a good internal control environment, which is expected to improve the quality of health services and provide significant benefits to the community. The sustainability of this practice needs to be continuously improved to face future challenges.

Based on the conclusions above, there are several suggestions that can be given to improve the management of medical devices at Tanjungpura University Hospital. First, implementing a computerized asset recording system to improve accuracy and efficiency in asset management. Second, strengthening internal control related to the creation of inventory procurement documents in a more structured and measurable manner. Third, continuing to strengthen communication between employees and considering the use of more sophisticated communication technology to facilitate coordination. Finally, conducting more proactive monitoring of the management of medical devices by paying attention to security aspects and periodic equipment updates. By implementing these suggestions, it is hoped that Tanjungpura University Hospital can improve the effectiveness and efficiency in the management of medical devices and provide better services to patients.

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