Accounting Information System Analysis of Internal Control of UPT Income Karangbinangun Lamongan Health Center

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ABSTRACT

The purpose of this study was to determine the analysis of accounting information control system of internal. Based on the measurement scale Gutman, accounting information system of the internal control values obtained revenues amounting to 85.71%. This value is compared with the measurement criteria of accounting information systems with the scale Gutman including a sufficient criterion. The role of information systems in the UPT Puskesmas akuntani Karangbinangun been done adequately. Inadequate system of accounting information obtained can be identified that the management of the elements of accounting information system, the purpose of accounting information system, and the function of accounting information system has run as much as possible. So as to provide pengolalaan adequate accounting information system. Accounting information systems to work toward internal control at revenue has been done adequately. Internal control plans and methods of income is against (the elements of accounting information systems, the purpose of accounting information systems, and accounting information systems function) conducted by the internal to control income derived from activities done in a period, which will produce reliable financial statements concerning effective and efficient revenue. The results of this study, for accounting information systems at implementation should be further improved so that easier to carry out daily operations ranging from data collection, classification of data, data storage, and surveillance data to health centers can provide a more adequate control to keep the health center assets. So that the internal control income must remain in place and be effected again, so that the financial statements more valid, effective and efficient.

Keywords: *accounting information system, internal control revenues*

INTRODUCTION

Currently the Indonesian state is experiencing instability in the Indonesian economy due to the increase in fuel oil (BBM) which greatly affects all economic activities, for that the Indonesian state must overcome this instability by better managing the Indonesian economy. Likewise, corporate organizations that grow and develop in Indonesia with all activities that are increasingly complex and external, must be able to process their economic activities better as well. All economic activities carried out by an organization or company that are processed in a system called an accounting information system. An accounting information system is designed in such a way by a company so that it can fulfill its function of producing timely, relevant, and reliable accounting information.

According to Krismiaji (2002:2) Accounting information system is a system that processes data and transactions in order to produce useful information for planning, controlling, and operating a business. An accounting information system contains elements of control, so the good or bad of the accounting information system greatly affects the management function in carrying out internal control, because the information it produces will be used as a basis for making decisions related to company activities.

Given the importance of implementing an accounting information system in a company, it is impossible to imagine what would happen if a company did not have an adequate accounting information system. The company may not be able to process its transactions in a clear, detailed and structured manner. Because the accounting information system contains elements of control, the company may not be able to carry out the controls it implements properly. Because the control is not carried out properly, it does not rule out the possibility of deviations and information being carried out intentionally or unintentionally. If deviations and fraud have occurred automatically the assets owned by the company are threatened with safety and the activities carried out are not automatic, effective and efficient

THEORETICAL REVIEW

Accounting information system

According to Krismiaji (2002: 4), an accounting information system is a system that processes data and transactions to produce useful information for planning, controlling, and operating a business.

Yeti (2005) states that the accounting information system is a set of human and capital resources in an organization that is obliged to present financial information as well as information obtained from collecting and processing data. Yeti (2005) states that providing accounting information to various users or users. More specifically the aim is to support day-to-day operations, to support decision making by the company's internal decision makers, to fulfill obligations related to managing the company.

Romney and Steinbart (2005) state that there are three important functions of accounting information systems in an organization, namely collecting and storing data about activities carried out by the organization,

converting data into information, and providing adequate controls to safeguard organizational assets.

Revenue Internal Control

According to Widjajanto (2001: 18), the internal control system is a control system that includes the organizational structure along with all methods and measures applied in the company with the aim of securing company assets, checking the accuracy and accuracy of accounting data, increasing efficiency, and encouraging management policies. adhered to by all levels of the organization. Meanwhile, according to Mardi (2014: 59), the internal control system is a system that includes the organizational structure along with all the mechanisms and measures that are adhered to together to safeguard all organizational assets from various directions.

According to Mardi (2014: 59), the internal control formulated by a company must have several objectives, namely:

a) Maintain the security and truth of company property
b) Checking the accuracy and correctness of accounting information
c) Improve the company's operational efficiency
d) Help maintain the management policies that have been set.

In order for an internal control system to run effectively as expected, it must have basic elements that can support the process. The main elements of internal control are organizational structure, authority system and recording procedures in the organization, healthy work implementation, quality employees.

Yeti (2005) states that income is a gross inflow of economic benefits arising from the company's normal activities during a period when the inflow results in an increase in equity, which does not come from the contribution of the role of capital. Based on the above understanding, it is known that income consists of gross inflows of economic benefits received and not from loans or equity additions.

Arrens et al. (2011) states that internal control of income is a plan and method carried out by the company's internal parties to control the income obtained from the activities it carries out in one period, which will produce reliable, effective and efficient financial reports on income and still comply with regulations. that applies to income.

METHODOLOGY
Research Approach

In this study, using the type of descriptive research. Descriptive research is research that describes the reality of the object of research as it is by describing in detail what is observed in the field without the slightest manipulation of reality, and leaving reality as it is.

The research approach used in compiling this research is a quantitative descriptive approach with research that describes the reality of the research object as it is without any element of data manipulation on that reality, this approach emphasizes understanding the problems that occur. (Zuhri 2001).

Data Types and Sources

Data Type

a) Primary data

According to Kusumawati (2011) primary data is a source of research data obtained directly from original sources (not through intermediary media) can be in the form of opinions of subjects (people) individually or in groups, the results of observations.

b) Secondary data

According to Kusumawati (2011) secondary data is a source of research data obtained by researchers indirectly through intermediary media (obtained and recorded by other parties). Secondary data is generally in the form of evidence, records, or historical reports that have been compiled in published and unpublished archives (documentation data).

Data source

a) Primary data

In this study, the primary data was obtained by the author from information from the administrative executor regarding revenue procedures and accounting information systems for internal control of income at .

b) Secondary data

Secondary data can be in the form of evidence, documents, records or historical reports either published or unpublished, literature text books on accounting information systems on internal control of income.

Research Instruments

Interview

Arikunto (2002) interview is a dialogue conducted by the interviewer to obtain information from the interviewee. A method of collecting data used to obtain information directly from the source, namely by conducting interviews with parties related to the object under study, namely with the administration of the UPT Puskesmas Karangbinangun.

Documentation

Arikunto (2002) documentation is the collection of data sourced from written objects. Intended to obtain data directly from the research site, including records, regulations, company reports, and relevant data.

Literature review

The researcher also conducted a literature study by browsing the relevant literatures for this research.

Variable Operational Definition

Based on the research model that has been described previously, this research involves an accounting information system for internal control of income using the Gutman Scale.

Accounting information system

According to Krismiaji (2002:4), an accounting information system is a system that processes data and transactions to produce useful information for planning, controlling, and operating a business.

The purpose of the accounting information system research that will be carried out is that it will be obtained from the results of identification with the management of accounting information system elements consisting of (data objectives, data input, data output, data storage, data processing, data instructions and procedures, security and supervision).), the purpose of an accounting information system consisting of (daily operations, decision making by internal decision makers, obligations related to company management), and also the functions of an accounting information system consisting of (collecting and storing data about activities, converting data into information , adequate provision) which is in .

Revenue internal control

Arrens et al. (2011) states that internal control of income is a plan and method carried out by the company's internal parties to control the income obtained from the activities it carries out in one period, which will produce reliable, effective and efficient financial reports on income and still comply with regulations. that applies to income.

With research that will be conducted on internal control of income to be obtained from plans and methods that include (elements of accounting information systems, objectives of accounting information systems, and functions of accounting information systems) carried out by internal parties to control income to be obtained from activities carried out by the Puskesmas in a period, all of which will produce financial reports that are reliable, effective, and efficient in obtaining the income that is in the company.

Data analysis method

The data analysis method that researchers used in this study were:

a) Collecting data on the accounting information system for internal control of income at the Karangbinangun Health Center UPT.

b) Analyzing the weaknesses and accounting information systems for internal control at the Karangbinangun Health Center UPT.

c) Evaluate or provide research on internal control revenue by using the Gutman scale. In Just another WordPress.com weblog in the field of the internet states that the Gutman scale is a scale that wants firm answers, such as Yes and No, or true and false answers. For positive answers such as "Yes", a score of 1 is given, while for negative answers such as "No", a score of 0 is given.

This method is done by making questions and adding the question word "whether" to each element of the accounting information system for internal control of income. So the possible answers obtained are "Yes" and "No". The answer "Yes" means that the accounting information system on internal control is good, the answer "No" means it is not good.

Based on the questions that get the answer "Yes" then the score is searched with the following calculation:

$$Relative\ Value = \frac{\sum Details\ that\ get\ the\ answer\ "Yes"}{\sum Applied\ item} \times 100\%$$

d) Concluding the evaluation results on the assessments obtained from the scoring results, are described based on the following assessment criteria:

1) 0 % - 39.99 % categorized as inadequate

2) 40% - 59.99% categorized as inadequate

3) 60% - 79.99% is categorized as quite adequate

4) 80 % - 89.99 % categorized as adequate

5) 90% - 100% categorized as very adequate

Source: Yeti (2005

RESULTS
Research result

To analyze the Accounting Information System on Internal Control of Revenue in , the Gutman scale method based on attachment 1 is used as follows:

Gutman Scale:

$$Relative\ Value = \frac{\sum Details\ that\ get\ the\ answer\ "Yes"}{\sum Applied\ item} \times 100\%$$

$$= \frac{60}{70} \times 100\ \%$$

$$= 85{,}71\ \%$$

The measurement results of the Accounting Information System obtained a value of 85.71%. This value is obtained from the measurement of the elements of the Accounting Information System which consists of data objectives, data input, data output, data storage, data processing, instructions and procedures, data security and control as measured by the Gutman Scale. The results of the Gutman Scale measurement, will be defined by the elements of Internal Control Revenue which consists of the control environment, risk assessment, control activities, information and communication and supervision. The identification of the Gutman Scale into the Internal Control of Revenue will result in the reliability of financial statements, efficiency and effectiveness of operating activities. So it can be concluded by taking into account the criteria of the Gutman Scale that the value of 85.71% is included in the adequate criteria.

Table 4.5 Assessment of Research Instruments

No.	Evaluation	Yes	No	Scores	Criteria
1	Have you implemented the elements of an Accounting Information System on Internal Control of Revenue in designing information in order to achieve the overall system objectives?	√		10	Adequate
2	Have you implemented the elements of the Accounting Information System on Internal Control of Revenue in data processing so as to produce fast and accurate information?	√		10	Adequate
3	Have you implemented the elements of the Accounting Information System on Internal Control of Revenue in processing data in accordance with the instructions and procedures?	√		10	Adequate
4	Have you implemented the objectives of the Accounting Information System on Internal Control of Revenue in supporting daily operations?	√		10	Adequate
5	Have you carried out the objectives of the Accounting Information System on Internal Control of Revenue in making decisions by internal decision makers?	√		10	Adequate
6	Have you carried out the objectives of the Accounting Information System on Internal Control of Revenue in fulfilling obligations related to company processing?		√	0	Not Adequate
7	Have you implemented the elements of internal revenue control consisting of the control environment, risk assessment, control activities, information and communication and supervision to produce the reliability of financial statements as well as the efficiency and effectiveness	√		10	Adequate

ooperating activities?				

DISCUSSION

Interpretation of Research Results

This research discusses the analysis of accounting information systems on internal control of income in.

Role of accounting information system

From the results of measurements using the Gutman scale, accounting information systems on internal control of income is rated at 85.71% value. This value, compared with the measurement criteria for accounting information systems using the Gutman scale, is included as an adequate criteria.

The adequacy of the accounting information system can be identified that the elements processing of the accounting information system (data objectives, data input, data output, data storage, data processing, instructions and procedures, data users, data security and monitoring in the UPT Puskesmas Karangbinangun), the purpose of the accounting information system (daily operations, decision making by internal decision makers, obligations related to the management of UPT Puskesmas Karangbinangun), and the functions of the accounting information system (collecting and storaging of activities data, converting data into information, providing adequate controls on UPT Puskesmas Karangbinangun) has been carried out as much as possible. Thus, it can provide adequate management of accounting information systems. Accounting information system functions on internal control of income.

From the measurement results using the Gutman scale, an adequate accounting information system was obtained. Adequate accounting information system will function as an internal control of revenue at .

Internal control of income is a plan and method (elements of accounting information systems, objectives of accounting information systems, and functions of accounting information systems) carried out by internal parties to control income acquired from completed activities in a period, which will produce financial statements that reliable regarding effective and efficient income.

CONCLUSIONS AND RECOMMENDATIONS

The results of the research on Accounting Information Systems on Internal Control of Revenues can be concluded as follows:

The role of accounting information systems is very important to be implemented. Because of the implementation of an accounting information system at UPT Puskesmas Karangbinangun, puskesmas can collect and store data about activities carried out by the organization so that management and external interested parties can review things that have been happened, puskesmas can turn data into useful information for management to make decisions in planning, implementation and monitoring activities and puskesmas can provide adequate controls to safeguard organizational assets, including organizational data, to ensure that data is available when needed, accurate and reliable. According to the measurement results using the Gutman scale, the accounting information system for internal control of income obtained a value of 85.71%. This value, when compared with the measurement criteria for accounting information systems using the Gutman scale, includes adequate criteria. The adequacy of the accounting information system is indicated by the elements of the accounting information system, the objectives of the accounting information system, and the functions of the accounting information system that have been carried out to the maximum extent possible.

The accounting information system for the internal control of income that is applied will function as an internal control of income at UPT Puskesmas Karangbinangun. Internal control of income is a plan and method (elements of accounting information systems, objectives of accounting information systems, and functions of accounting information systems) carried out by internal parties to control income earned from activities carried out in a period, which will produce financial statements that reliable regarding effective and efficient income.

FURTHER STUDY

We hope that in the future this research can be developed again by adding variables and in accordance with the conditions of the company and the problems there so that this research will be much better and in accordance with industrial expectations. Besides, the implementation of the most recent developed technology such as machine learning algorithms may produce a more flourish research implementations. Therefore, it strongly suggest to implement those machine learning technology properly in to research.

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