

Krisnadwipayana International Journal of Management Studies

Volume 2 Issue 1 (January – June) 2022

Printed ISSN : 2776-0413

Electronic ISSN : 2775-5029

INVENTORY INTERNAL CONTROL ANALYSIS MEDICINE IN KARTIKA PULO MAS HOSPITAL

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Abstract

Optimal drug inventory management can provide cost savings for drug procurement. Two problems are very important in controlling drug inventory, namely deciding the type and quantity of drugs to be ordered. To get a solution for controlling drug inventory, it is necessary to identify and analyze these problems. The purpose of this study is to analyze the control system and improve the efficiency of the patient's drug inventory management cycle at the Hospital Pharmacy Installation. Kartika Pulo Mas.

This study analyzes the implementation of internal control of drug inventory in hospitals. Kartika Pulo Mas. in increasing the effectiveness and efficiency of internal control of drug sales in hospitals. Kartika Pulo Mas. The research method is a scientific way (rational, empirical and systematic) to obtain data with a specific purpose and use, the method that researchers use is the Qualitative Method. From the results of research and discussion that the authors have done at the RS. Kartika Pulo Mas, the authors conclude that the internal control of drug supplies at the hospital. Kartika Pulo Mas has been implemented properly and is running in accordance with applicable regulations. This can be seen from the stages of the SOP that have been implemented which include planning, implementation, reporting and follow-up has been carried out in accordance with applicable regulations.

Keywords: Internal Control, Drug Inventory Control, Effective and Efficiency.

INTRODUCTION

Along with the times, hospitals are required to be able to further improve the quality of their services to patients. One of the important services to be improved is pharmacy service. Based on the Regulation of the Minister of Health of the Republic of Indonesia No. 58 of 2014 concerning Pharmaceutical Service Standards in Hospitals, pharmaceutical services in hospitals are an inseparable part of the hospital health service system, one of which is oriented to the supply of pharmaceutical drugs, medical devices and medical consumables of high quality and affordable for all levels. Public. Of course, this requires good internal control, which is one of the tools used to evaluate the effectiveness of drug inventory management that can measure the effectiveness and efficiency of the functional areas in it.

Based on the background of the problem described above, the formulation of the research problem is as follows; How is the mechanism for recording the receipt of goods, the qualification of goods storage, and the release of goods at Pt Halal Network International. Is there a physical quantity difference at the time of stock taking? and if there is a difference, whether an adjustment is made by the manager or the difference is borne by the employees of PT Halal Network International. Whether the implementation of operational activities and

Krisnadwipayana International Journal of Management Studies

Volume 2 Issue 1 (January – June) 2022

Printed ISSN : 2776-0413

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inventory control activities has been carried out properly and effectively by Pt Halal Network International.

The availability of drugs in hospitals is something that must be considered due to the large inventory resulting in the risk of drug damage, expired drugs tend to have a high value (Bowersox, 2002). If there is a shortage, it can disrupt services and cause patient complaints, especially for patients who are participants of the National Health Insurance. In order to fulfill participant satisfaction and ease of service, BPJS Kesehatan implements a tiered referral system through the launch of an online referral system (Fazriana, 2019). Drug procurement with the E-catalogue system also affects the inventory control process. In addition, the problem of the high number of available drug items requires an analysis to improve optimal inventory management (Andryani et al, 2015).

The factor of the number of drug items in the hospital is very much causing the application of the visual method to be difficult, additional control methods, namely the ABC analysis method, are very necessary (Peterson, 2004). ABC analysis is often combined with VEN (vital, essential, and non-essential), this combination is seen as more effective because the priority is not only a matter of money but the level of criticality also plays a role. The ABC VEN combination analysis has goals and benefits in efficiency and budget adjustments. Group A drugs are the drugs of choice to treat the most diseases, and group A drugs must be E and part V. In addition, a perpetual system inventory control method or Economic Order Quantity (EOQ) is needed (Satibi, 2015).

LITERATURE REVIEW

Commitee of Sponsoring Organization (COSO, 2007): "Internal control is a process, effected by an entity's board of directors, management, and other personnel, designed to provide reasonable assurance regarding the achievement of objectives in the following categories: (1) effectiveness and efficiency of operations; (2) reability of financial reporting; and (3) compliance with applicable laws and regulations".

According to Siregar (2013) Hospital Pharmacy installation (IFRS) is a department or a part or a hospital unit, led by a pharmacist and assisted by several pharmacists as needed who are legally qualified and professionally competent, where procurement, formulation, manufacturing, packaging, control, quality inspection, storage, dispensing, distribution, monitoring of all drugs and drug preparations used in hospitals, both for patients living and for ambulatory patients.

According to Hendayanai (2011) inventory management is an important key in the planning and operation of logistics systems. The purpose of inventory management is to improve the efficiency of inventory services by minimizing costs but still prioritizing the fulfillment of consumer needs.

According to Chopra and Meindl (2010), Hansen and Mowen 2007), and Ristono (2009), inventory costs are divided into three, namely (1) order cost which includes all additional costs associated with placing or receiving additional orders regardless of the size of the order; (2) carrying cost is the cost incurred on inventory and maintenance and physical investment to store inventory; (3) Stockout cost is the cost that occurs because it cannot provide products when requested by customers.

RESEARCH METHODE

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This research method is using qualitative data method that is motode by compiling the data obtained and then interpreted and analyzed so as to provide information for Problem Solvers faced. There are two types of primary data sources and secondary data.

Primary Data, obtained through interviews and observations of the subjects (informants). Primary data source is the main data source to obtain the data that the authors need in this study. Determination of primary data sources is done by purposive sampling technique, which is the determination of informants who are rich with information as desired to be achieved in research in order to conduct in-depth study. which the author means that: Data collection techniques; observation, interview , questions, documentation.

RESULTS AND DISCUSSIONS

Research

Table 1. Stock Opname list of 15 large classification of patient drugs in the hospital pharmacy installation. Kartika Pulo Mas in January 2021 based on patient drug use data.

No.	Nama Sediaan Obat	Dalam System (Nilai Buku)		Tersedia Di Gudang (Nilai Fisik)		Hasil Stock Opname		
		Persediaan Akhir		Persediaan Digudang		Selisih Kurang/Lebih		Keterangan
		Jml	Nilai	Jml	Nilai	Jumlah	Nilai	
1	Acetylsistein Infus	2	Rp 182.234	2	Rp 182.234	-	-	Sesuai
2	Acran Inj	4	Rp 22.913	4	Rp 22.913	-	-	Sesuai
3	Aminosteril Infant 6%	2	Rp 39.001	2	Rp 39.001	-	-	Sesuai
4	Amoxicillin 125/5mldry Syr -Bi	4	Rp 4.620	4	Rp 4.620	-	-	Sesuai
5	Antrain Inj Amp@5	7	Rp 10.175	7	Rp 10.175	-	-	Sesuai
6	Anbacim 1gr Inj	8	Rp 80.000	8	Rp 80.000	-	-	Sesuai
7	Insulin Ezelin 100iu	2	Rp 88.333	2	Rp 88.333	-	-	Sesuai
8	Assucryl 0 Hrg 38-90 Cm Reff 4346n	10	Rp 107.612	10	Rp 107.612	-	-	Sesuai
9	Desoximetasone Oint 0.25% Bpjs	12	Rp 17.017	12	Rp 17.017	-	-	Sesuai
10	Ascorbid Acid Injeksi Sc 1000 Mg/5ml	53	Rp 13.542	53	Rp 13.542	-	-	Sesuai
11	Ceftizoxime 1 Gr Inj (Novell)	13	Rp 79.200	13	Rp 79.200	-	-	Sesuai
12	Cendo Catarlent Eye Drop 5 MI	3	Rp 23.145	3	Rp 23.145	-	-	Sesuai
13	Aminofluid-L-500 MI / B-Fluid	2	Rp 76.300	2	Rp 76.300	-	-	Sesuai
14	Ascorbid Acid Injeksi Sc 1000 Mg/5ml	53	Rp 13.542	53	Rp 13.542	-	-	Sesuai
15	Ondansentron 8 Mg/MI Inj @10	250	Rp 4.000	250	Rp 4.000	-	-	Sesuai

Source : RS. Kartika Pulo Mas (2021)

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Table 2. Pharmacy installation prescription report RS. Kartika Pulo Mas January 2021
Based On Faskes Usage Data

No.	Tanggal	RESEP UGD			RESEP RAJAL			RESEP RANAP		
		BPJS	UMUM	ASURANSI	BPJS	UMUM	ASURANSI	BPJS	UMUM	ASURANSI
1	01/04/2022	4	1	0	148	4	3	114	0	0
2	02/04/2022	0	0	0	36	4	1	117	0	2
3	03/04/2022	0	4	0	3	2	0	85	0	0
4	04/04/2022	2	1	0	155	0	0	100	0	0
5	05/04/2022	5	0	0	129	3	1	144	0	0
6	06/04/2022	16	0	0	113	5	2	141	0	0
7	07/04/2022	1	0	0	91	2	0	160	0	0
8	08/04/2022	9	0	0	148	0	4	224	0	0
9	09/04/2022	6	1	0	27	0	0	159	0	0
10	10/04/2022	4	0	1	0	0	0	108	0	0

Table 3. Patient transaction data RS. Kartika Pulo Mas January 2021 Based On Data On
The Use Of Health Facilities

NO	JENIS TRANSAKSI	JUMLAH
1	UGD	BPJS Rp 101.168.208
		Asuransi Rp 988.165
		Umum Rp 1.146.552
2	Resep Rajal	BPJS Rp 386.805.322
		Asuransi Rp 11.131.943
		Umum Rp 7.183.852
3	Resep Ranap	BPJS Rp 1.004.655.856
		Asuransi Rp 3.725.060
		Umum Rp 2.299.855
4	Penjualan (HV dan UPDS)	Rp 8.417.811
TOTAL		Rp 1.527.522.624

Calculation of the percentage of the results of the questionnaire is to add the answer "yes" to the answer questionnaire, then compared with all the answers to obtain the level of criteria in the form of a percentage, the result is multiplied by 100% with the following formula:

$$\frac{\text{Jumlah jawaban "ya"}}{\text{Jumlah jawaban kuesioner}} \times 100\%$$

The basics set out in champion (2001: 302) are:

0.00-0.25 = *No association or low association (weak association)*

0.26-0.50 = *Moderately low association (moderately association)*

0.51-0.75 = *Moderately high association (moderately strength association)*

0.75-1.00 = *Hight association (strenght association up to perfect association)*

In measuring the internal control of drug inventory management activities for the needs of public consumption, the criteria used are as follows:

1. 0% -25% indicates that the internal control of inventory management activities in the hospital. Kartika Pulo Mas is ineffective.
2. 26% -50% indicates that internal control of inventory management activities in hospitals. Kartika Pulo Mas is less effective.
3. 51% -75% showed that the internal control of inventory management activities in the hospital. Kartika Pulo Mas is quite effective.
4. 76% -100% indicates that the internal control of inventory management activities in the hospital. Kartika Pulo Mas is effective.

Thus, if the percentage result of' number of Yes answers " > 75%, then it can be drawn a conclusion that internal control in drug inventory management activities for public consumption needs has a role in supporting the smooth process of production and sales.

Operating Costs of Drug Supplies

Operational Scope

Operational costs are expenses incurred to carry out the daily activities of a hospital. Operating costs include things such as payroll, sales commissions, health benefits, transportation, amortization and depreciation, rent, repair of facilities, to taxes.

Recording of operational costs should be done regularly by the hospital, as well as costs that are not directly related to operational activities, or commonly called non-operating costs. By recording both types of expenses, the hospital accountant can determine how these costs relate to activities that bring income to the hospital. Another function of recording operational costs is to see the future of the hospital, whether the hospital can still run smoothly or not.

Internal Control

The control environment is the facilities and infrastructure in the organization or hospital to run a good internal control system. Kartika Pulomas hospital is under the auspices of the Kartika Foundation which was inaugurated on December 19, 1987. Having a vision to be a hospital that provides professional, quality and affordable services in its class. With the mission of providing services at an affordable cost, improving the quality of human resources through education and training programs, improving service facilities and infrastructure through procurement, maintenance, and continuous improvement, carrying out hospital social activities according to ability. Pulomas hospital is a health service institution that organizes health services in a complete manner, however, the management considers the need for control. This can be seen from the provisions relating to the internal control environment.

As for the factors in creating an internal control environment at the hospital. Kartika Pulo Mas is as follows:

- 1) Management's commitment to integrity and ethical values
Rules and ethical values work in the hospital. Kartika Pulo Mas is determined and notified to employees since employees enter into the workforce. This job description contains what the employee must do and the code of ethics that must be adhered to by each employee. These regulations must be obeyed and executed by every employee of the hospital. Kartika Pulo Mas.
- 2) The philosophy adopted by management and the operational style used by management.
Management through its activities provides employees with clear cues about the importance of internal control of drug supplies, management has set a good example on employees. This can be seen from always the control of drug stocks, problem solving is done quickly and always prioritize the rules to be implemented in accordance with what has been set RS management. Kartika Pulo Mas. the hospital applies good and healthy Rules where employees are always involved in accordance with the duties and responsibilities that have been determined in each activity in the hospital. If there are deviations from the employee regarding the rules in force in internal control, then there are sanctions for the employee. For example, by being given a warning or warning and if you continue to make mistakes and do not comply with the rules, the hospital makes a termination or dismissal without respect.
- 3) Organizational Structure
RS. Kartika Pulo Mas there is an organizational structure that separates the functions of each part, so that the tasks carried out by each part can be done well. The formation of organizational structure based on operational needs by taking into account the separation of Duties, Division of duties and clear

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Printed ISSN : 2776-0413

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authority of each function so that the development is expected to be controlled to achieve management objectives.

4) Audit Committee for Board of Directors

For the audit committee has not been implemented in the hospital. Kartika Pulo Mas, because the board of directors instruction does not know what the performance of the audit committee

5) Methods of distribution of tasks and responsibilities

Organizational structure at RS. Kartika Pulo Mas shows that there is a separation of duties accompanied by the provision of clear authority and responsibility, so that each employee understands and knows what his job is, what authority he has, how and to whom the report is submitted

6) Policies and tactics concerning human resources

Policies regarding human resources (HR) or labor can be seen in the recruitment of employees. At the hospital. Kartika Pulo Mas employee recruitment is not like in other companies, namely by selecting prospective employees, but at the hospital. Kartika Pulo Mas employees are obtained from the community around the hospital, because the hospital emphasizes employees from the surrounding community first according to their respective skills, of course, with qualifications that have been required by the hospital management.

7) Risk Assessment

Risk assessment is an activity carried out by management in identifying and analyzing risks that hinder the hospital in achieving its objectives. The risk can come from inside or outside the hospital.

Risk assessment must be taken into account in order to control the risks that may occur so that internal control objectives are achieved. From the results of observations, in the face of risks such as disasters and violations of employees in the hospital. Kartika Pulo Mas has been predicted and anticipated to maintain the stability of the hospital. Risks that occur in the hospital should be minimized so that the hospital continues to run as it should.

8) Control Activities

Is an element of internal control in addition to the other four components, which management makes to achieve the objectives of the hospital. Control activities can provide assurance that the activities carried out can avoid hospital risks. From the results of research on control activities conducted by the hospital. Kartika Pulo Mas is as follows:

1) authorization of transactions and activities

2) Division of tasks and responsibilities of the organizational structure

3) design and use of Good documents and records

4) sufficient protection of hospital wealth and records

5) independent examination of hospital performance

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9) Information and communication

Based on the results of research in the hospital. Kartika Pulo Mas, especially for community service activities carried out properly, in accordance with the provisions set. As for the management procedures using documents and forms that can facilitate the implementation of drug inventory management, so that it can be implemented in accordance with the provisions that have been set. In addition, elements of information and communication in the hospital. Kartika Pulo Mas can also be seen from the existence of accounting information and communication system, which was created to identify, classify, analyze, record and report transactions.

In creating an effective and good information and communication system, starting with the separation of functions and authority in the hospital. One form of information in the hospital. Kartika Pulo Mas is a report on drug inventory management activities that will be reported every month through stock taking activities. Then reported to the head of the section.

RS. Kartika Pulo Mas has implemented a computerized accounting information system although there are still manually so that in the implementation and financial reporting is not too difficult to produce accurate and relevant information on time.

From the description above it can be concluded that the information and communication generated by the hospital. Kartika Pulo Mas is in accordance with the generally accepted provisions and is quite adequate to those required by interested parties. This can be seen from the way the application of manual and computerized accounting information systems, so it is enough to be able to produce relevant, accurate and timely financial statements

10) Monitoring

Monitoring is an activity to determine the course of accounting information systems, so that if something goes not as expected, immediate action can be taken. A slight deviation is left, it will be large, and a large deviation will cause the system to be disrupted or malfunction. From the results of research at RS. Kartika Pulo Mas, monitoring is done by means of routine evaluation of the state of drug supplies that are ready for sale or in the warehouse. With monitoring, the leadership of the hospital can know the management of drug sales that rotate during a certain period.

From the description above it can be concluded that monitoring is carried out to assess and supervise the process of drug sales management activities and in the implementation of monitoring has been implemented quite adequately carried out by the internal control unit.

From the results of the above research, the authors can draw the conclusion that the internal control of drug supplies in the hospital. Kartika Pulo Mas is enough. This can be seen from the implementation of the elements of internal control which includes the control environment, risk assessment, control activities,

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Printed ISSN : 2776-0413

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information and communication and monitoring carried out with the prevailing theoretical standards.

In the implementation of operational audit program to increase sales efficiency at RS. Kartika Pulo Mas through the stages of collecting data and information about the general description of the hospital, especially on internal control activities in the management of drug supplies is sufficient, because irregularities or fraud that can harm the hospital or slow down the effectiveness of drug sales that have been planned can be improved, in the discussion of the results of the study it is in line with the comparative theory.

The role of internal control in supporting the drug supply system can determine the effectiveness and efficiency of an internal control system in a function (eg drug sales function). As described above. This provides an assessment of the efficiency and effectiveness and economy of a part of the hospital operation which is the expected result of a good internal control system. This relationship can also be seen from the statement of Abdul Halim (2003: 198) regarding some of the basic concepts of Internal control systems, namely: “the Internal Control System is expected to achieve the objectives of the audit, both financial audits, operational audits and compliance audits and internal control systems are not intended to provide an absolute guarantee where every internal control system must have weaknesses”.

CONCLUSION

From the results of research and discussion that the author has done RS. Kartika Pulo Mas, the author can conclude: (1) that internal control over drug supplies is effective and efficient, because it has been implemented properly and adequately and runs in accordance with applicable regulations. This can be seen from the stages of procedures that include planning, implementation, reporting and follow-up have been carried out in accordance with applicable regulations. (2) that the drug inventory sales RS. Kartika Pulo Mas has been implemented adequately and effectively. This can be seen by the implementation of the elements of the procedure in accordance with applicable regulations, namely (1) the control environment, (2) risk assessment, (3) control activities, (4) Information and communication, (5) and monitoring is always carried out by involving all parts related to the related parts.

The implementation of adequate supervision has increased the effectiveness of internal control on the drug supply of RS. Kartika Pulo Mas. This is evidenced by the low level of deviations that occur in the procedure for selling drugs. Thus it can be said that the internal control of adequate drug inventory management plays a role in improving the effectiveness and efficiency in the hospital. Kartika Pulo Mas.

Suggestions that the author can convey based on the results of research and discussion conducted at the hospital. Kartika Pulo Mas is as follows: (1) for the hospital should be the hospital. Kartika Pulo Mas intensively always increases the intensity of direct monitoring by top management of drug demand and drug sales procedures implemented to be able to further minimize the occurrence of irregularities that occur in inventory management activities and

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Volume 2 Issue 1 (January – June) 2022

Printed ISSN : 2776-0413

Electronic ISSN : 2775-5029

drug sales in hospitals through continuous supervision; (2) for the next researcher, it is expected that there will be further research on the role of other variables outside that can improve the effectiveness and efficiency of internal control in drug supplies.

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Volume 2 Issue 1 (January – June) 2022

Printed ISSN : 2776-0413

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