

ABSTRAK

Sistem Pengendalian Intern Pengadaan Persediaan Obat Pada RSUD Queen Latifa Yogyakarta

Persediaan obat merupakan unsur pokok dalam institusi pelayanan kesehatan. Persediaan ini harus dikendalikan dengan benar untuk memperkecil risiko kerugian. Tujuan dari laporan tugas akhir ini adalah untuk mengetahui efektivitas pengendalian intern RSUD Queen Latifa Yogyakarta, yaitu membandingkan praktik pengadaan persediaan obat dengan standar operasional prosedurnya, serta melakukan analisis penerapan prosedur pengendalian intern pada RSUD Queen Latifa. Hasil analisis menunjukkan bahwa pengendalian intern pengadaan persediaan masih kurang efektif. Hal ini dikarenakan kepatuhan karyawan terhadap standar operasional prosedur belum 100% tercapai. Masih ditemukan adanya ketidaksesuaian antara praktik dan standarnya, struktur organisasi yang memisahkan tanggung jawab fungsional belum secara tegas dilakukan, selain itu masih terdapat tugas ganda yang dilakukan oleh satu bagian, serta penggunaan formulir bernomor urut tercetak belum diterapkan.

Kata kunci: Pengendalian Intern, persediaan, aktivitas pengendalian intern.

ABSTRACT

Internal Control System for Medicine Inventory Procurement At RSU Queen Latifa Yogyakarta

The inventory of medicine is a key element in health care institutions. This inventory must be properly controlled to minimize the risk of loss. The purpose of this final project paper is to determine the effectiveness of the internal control of Queen Latifa Hospital Yogyakarta, namely comparing the practice of procurement of medicine supplies with standard operating procedures, as well as analyzing the application of internal control procedures at Queen Latifa Hospital Yogyakarta. The results of this analysis show that internal control of inventory procurement is still less effective. This is because employee compliance with operational procedures is not yet 100% achieved. There is still a discrepancy between practices and standards. The organizational structure that separates functional responsibility has not been explicitly carried out; and there are still multiple tasks performed by one part, and the use of printed serial numbered forms has not been applied.

Keywords: Internal Control, inventory, internal control activities