ABSTRACT

EVALUASI SISTEM AKUNTANSI PENERIMAAN KAS INSTALASI RAWAT INAP RSUD KABUPATEN KARANGANYAR (Studi Kasus Pasien Umum)

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Rumah Sakit Umum Daerah (RSUD) Kabupaten Karanganyar is a regional government-owned hospital located in Yos Sudarso street, Jengglong, Bejen, Karanganyar. RSUD Kabupaten Karanganyar is one income source of the government of Karanganyar Regency in which managing the cash receipt from health care service. The healthcare service which resulting in the highest contribution is the inpatient installation. Cash receipt to be a specific attention because cash is a liquid activa and tend to have fraudulent. The objective of the research is to know and evaluate the cash receipt accounting system in inpatient installation in also to know the strength and weakness of such system.

Based on the results of this research, the cash receipt accounting system of inpatient installation in RSUD Kabupaten Karanganyar has been sufficiently well-managed. This hospital has been an organizational structure in which separating respective functions. Documents used has been doubled, ordered in number, and also has been authorized by the related parties. The accounting record used has been showing appropriately manage records. Procedures implemented has been in accordance with the requirements. But this cash receipt system still has its weaknesses, they are there is a department serving the function which are not used to, there is documents which insufficiently doubled, and Bank Jateng is only accept the cash receipt until 13.00 cloc’k.

The author recommends to RSUD Kabupaten Karanganyar to improve the weakness of this system. The recommendation are it would be better if each department serving its own function according to the authority, the supporting documents (cash receipt note) is tripled, and it would be better if there is a department who in charge on the cash receipt after Bank Jateng close.

Keywords: Accounting System, Cash Receipt