

ABSTRAK

MUH.INDAS AL FAKRANI.2024. Sistem Informasi Akuntansi (Sia) Pelayanan Jasa Rawat Inap Dalam Menunjang Efektifitas Pengendalian Internal Pendapatan Rumah Sakit (Studi Kasus RS PKU Muhammadiyah Mamajang). Jurusan Akuntansi Fakultas Ekonomi dan Bisnis Universitas Muhammadiyah Makassar. Dibimbing oleh: Endang Winarsih dan Rini Sulistiyanti

Tujuan penelitian ini adalah untuk mengetahui sistem informasi akuntansi dalam menunjang pengendalian internal pendapatan RS PKU Muhammadiyah Mamajang. Penelitian ini dilaksanakan di RS PKU Muhammadiyah Mamajang selama kurang lebih dua bulan. Penelitian ini menggunakan metode penelitian kualitatif dengan pendekatan deskriptif. Sumber data yang didapatkan dengan data primer dan data sekunder yang dikumpulkan peneliti dengan melakukan teknik observasi, wawancara dan tinjauan literature yang terkait dengan sistem informasi akuntansi pelayanan jasa rawat inap dalam menunjang efektivitas pengendalian internal pendapatan. Dari hasil penelitian dapat disimpulkan bahwa setelah menganalisa sistem informasi akuntansi di RS PKU Muhammadiyah Mamajang sudah termasuk efektif meskipun masih ada beberapa poin yang belum memadai akan tetapi jika mengikut pada patokan standar ukuran efektifitas menurut Litbang Depdagri, tingkat keefektifan RS PKU Muhammadiyah Mamajang sudah termasuk cukup efektif dengan rasio efektivitas berada diantara 60-79,9% yaitu sebesar 75%.

Kata Kunci: Efektivitas, Sistem Informasi Akuntansi, Pengendalian Internal dan Pelayanan Jasa Rawat Inap.

ABSTRACT

MUH.INDAS AL FAKRANI. 2024. *Accounting Information System (AIS) for Inpatient Services in Supporting the Effectiveness of Internal Control of Hospital Revenue (Case Study of PKU Muhammadiyah Mamajang Hospital). Accounting Department, Faculty of Economics and Business, Muhammadiyah University of Makassar. Supervised by: Endang Winarsih and Rini Sulistiyanti.*

The purpose of this study was to determine the accounting information system in supporting internal control of income at PKU Muhammadiyah Mamajang Hospital. This study was conducted at PKU Muhammadiyah Mamajang Hospital for approximately two months. This study uses a qualitative research method with a descriptive approach. The data sources obtained with primary data and secondary data collected by researchers by conducting observation techniques, interviews and literature reviews related to the accounting information system for inpatient services in supporting the effectiveness of internal control of income. From the results of the study, it can be concluded that after analyzing the accounting information system at PKU Muhammadiyah Mamajang Hospital, it is already effective, although there are still some points that are not adequate, but if following the standard benchmark for measuring effectiveness according to the Ministry of Home Affairs Research and Development, the level of effectiveness of PKU Muhammadiyah Mamajang Hospital is quite effective with an effectiveness ratio of between 60-79.9%, which is 75%.

Keywords: *Effectiveness, Accounting Information System, Internal Control and Inpatient Services.*