Evaluation Of Internal Control System In Cash Receipt Accounting Information System At Laboratory Clinic "XY" Branchsemarang

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Abstract   This research aims to determine the evaluation of internal control in the cash receipts accounting information system carried out by the company and the problems faced in evaluating the internal control system in the cash receipts accounting information system at the "XY" Clinical Laboratory, Semarang Branch. The method used in this research is a descriptive qualitative method. The data used is primary data. Data collection techniques are interviews and documentation. The results of the research showed that the evaluation of internal control in the cash receipt accounting information system at the Semarang Branch "XY" Clinical Laboratory was running well, which can be assessed from each cash receipt transaction which was checked by authorized officials, the recording of cash receipts was based on evidence. and complete documents. However, there are still obstacles that are faced, such as the front office being less careful in paying off patient payments, paying receivables that exceed the payment due date, and having multiple positions in the accounting department and financial manager which means that financial reports cannot be completed on time.

Keywords : Internal Control, Accounting Information System, Cash Receipts

INTRODUCTION

Internal controls control all organizational plans, methods and measurements chosen by business activities to secure their assets, check the accuracy and reliability of the business's accounting data, and increase operational efficiency, which supports compliance with established managerial policies (Hesty, 2013). Internal control of the accounting information system is carried out so that the company does not experience losses that threaten the company, for example undetected fraud or due to resource management which is not optimal. This internal control can be implemented by the Committee of Sponsoring *Organizations*(COSO) which has elements of internal control, namely: Control Environment, risk assessment, activity control, information, communication and monitoring which is a series of actions that cover all processes in the organization which are in the basic management process, namely planning, implementation and monitoring , will make a company a company that runs well. Basically, companies, both large and small, need to pay attention to and understand how to control internal accounting information systems (AIS). An accounting information system is an information system that processes financial data with uses, stages, users and resources to cover all company activities which will produce information for all users in the company. (Susanto, 2018).

The cash receipt system includes a series of processes, both manual and computerized, starting from recording, classifying to summarizing financial transactions and/or events as well as financial reporting in order to account for the budget related to cash receipts. A cash receipt system is a procedure that is established in accordance with the sequence of cash receipt activities that occur routinely or repeatedly in accordance with the provisions of the company concerned. The cash receipt procedure involves several functions within the company so that cash receipt transactions are not centered on one part or one function only. This is necessary to ensure good internal control. (Mahfiza, 2017)

A clinical laboratory is a place where there are instruments, equipment, as well as materials and reagents used for laboratory examinations using biological specimens to support disease diagnosis and health restoration. (Seyoum, 2006).

"XY" Clinical Laboratory, Semarang Branch, is one of the agencies that handles health services for the community, so it is categorized as a business entity operating in the public sector. To provide good services to the community, it must also be supported by the implementation of a good accounting system. The income of the Semarang Branch of the 'XY" Clinical Laboratory comes from various services, including revenues from laboratory, electromedical and radiology examinations. The motivation of this agency is not to achieve profit levels but to prioritize services to the community, however, this does not mean that the level of profit from the services provided is not a concern at all.

Supervision and control of cash receipts originating from patient services continues to receive attention from management. Considering the importance of sources of income for financial provision, it is necessary to monitor these sources of income, an accounting system that is specifically designed to fulfill the activities of clinical laboratories according to needs. The cases that underlie this research include: frequent input errors made by the front office causing discrepancies in cashier reports, there are still multiple positions in the finance department so that financial reports cannot be completed on time, many partner companies are paying more than their debts. payment time.

Research conducted by (Bimantara et al., 2017) found that hospital internal controls that need to be improved are the lack of cashiers so patients wait a long time, as well as the lack of accounting staff, there is no accounting information system for the accounting department so work is done manually and takes a long time. . Meanwhile, in Tarawiru's (2017) research, the implementation of procedures and functions of the cash receipts accounting information system was carried out well, but errors in recording often occurred by the cash receipts department.Evriani(2017). The information system for cash receipts and

disbursements at the North Sumatra University Hospital is running well, there is a separation between the functions and positions of Cash Receipts and Disbursements.

The accounting information system for cash receipts is of great concern because cash is a very liquid asset of a company. The basic cash receipt system in the Semarang Branch of the "XY" Clinical Laboratory consists of three sources, namely laboratory, electromedical and radiology examinations.

METHOD

The method used in this research is a descriptive qualitative method. This research describes aspects related to the research object in depth andThis attempts to describe the research object based on actual data and facts.The aim of this research is to evaluateinternal internal controlaccounting information system at the Semarang Branch of the "XY" Clinical Laboratory. The data collection method uses interview techniques which are carried out by asking questions to parties related to cash receipt procedures at the "XY" Clinical Laboratory, Semarang Branch, namely toservice manager, cashier, billing department and financial manager.The analysis technique uses Domain Analysis, namely mcarry out participant observations, record the results of observations and interviews, carry out descriptive observations. Domain analysis is the first step in qualitative research. Domain analysis is carried out to obtain a general and comprehensive picture of a detailed social situation or research object through data reduction, data display, verification.

RESULTS AND DISCUSSION

Based on interviews with 4 sources regarding the control environment at the Semarang Branch of the 'XY" Clinical Laboratory, the Semarang Branch has coordinated control of positions and authority according to the duties and responsibilities of each employee, however there are still multiple positions in the accounting and financial manager departments. This is not in accordance with the theory according to (Mulyadi, 2016) regarding the main elements of internal control which argues that an organizational structure that clearly separates functional responsibilities, healthy practices in carrying out the duties and functions of each organizational unit.

Risk assessment at the Semarang Branch of the "XY" Clinical Laboratory, the large number of risks faced in cash receipts makes management have to think about the fastest solution to overcome problems that arise in order to achieve a good cash receipt process. Apart from that, the most important factors for overcoming risks that arise are accuracy, reliability of accounting data, good communication between related employees. This is in accordance with

theory (Mulyadi, 2016) which states that the internal control system includes organizational structure, methods and measures that are coordinated to safeguard organizational assets, check the accuracy and reliability of accounting data, encourage efficiency, and encourage compliance with management policies.

Cash receipt activities use documents that have been determined by management. This policy is carried out to reduce the risk factor of fraud and facilitate control in cash receipts at the 'XY" Clinical Laboratory, Semarang Branch. This is in accordance with the theory (Rahayu, 2016) which explains that control activities are actions determined through policies and procedures that help ensure that management directions to reduce risks to achieving goals are carried out.

Management holds regular meetings as a form of internal control, meetings are used as a communication channel to discuss existing problems and how to discuss the results to find solutions to improve the Semarang Branch "XY" Clinical Laboratory.This is in accordance with theory (Rahayu, 2016) which explains that information is very important for every entity to carry out its internal control responsibilities to support the achievement of its goals.

Monitoring of cash receipts is carried outby cashiers, financial managers and branch heads, this is implemented periodically to avoid the risk of fraud in cash receipt activities.Performance monitoring at the "XY" Clinical Laboratory is carried out as a form of internal control by management as outlined in the company's operational standards in which there is a clear organizational structure with respective job responsibilities to achieve operational activities in accordance with company regulations at the "XY" Clinical Laboratory. Semarang Branch. This is in accordance with what was stated by (Rahayu, 2016) regarding monitoring activities as supervisory actions carried out by management leaders and other employees who are appointed and responsible for carrying out their duties as an assessment of the quality and effectiveness of the internal control system. As well as the theory according to (COSO, 2013) that internal control is a process carried out by an entity's board of directors, management and other personnel, designed to provide adequate confidence regarding the achievement of objectives related to operations, reporting and compliance.

*Software*can help make work easier, speed up work because if there is no software the work will definitely take time, and can help in decision making. This is in accordance with theory (Romney and Steinbart, 2014) that information systems can provide assistance in all stages of decision making, help to identify problems, collect relevant data.

There are 2 sources of cash receipts at the "XY" Clinical Laboratory, namely: from cash sales and from credit sales. The internal control of cash receipts that is carried out is quite good,

as evidenced by the re-checking of cash carried out by the cashier and re-checking of billing files. This is in accordance with theory. Mulyadi (2016) states that the largest source of cash receipts for a trading company comes from cash sales. The source of a company's cash receipts comes from repayment of debtors' receivables, because most of the company's products are sold on credit. The following is the flow of cash receipts in cash and credit at the Semarang Branch of the "XY" Clinical Laboratory.
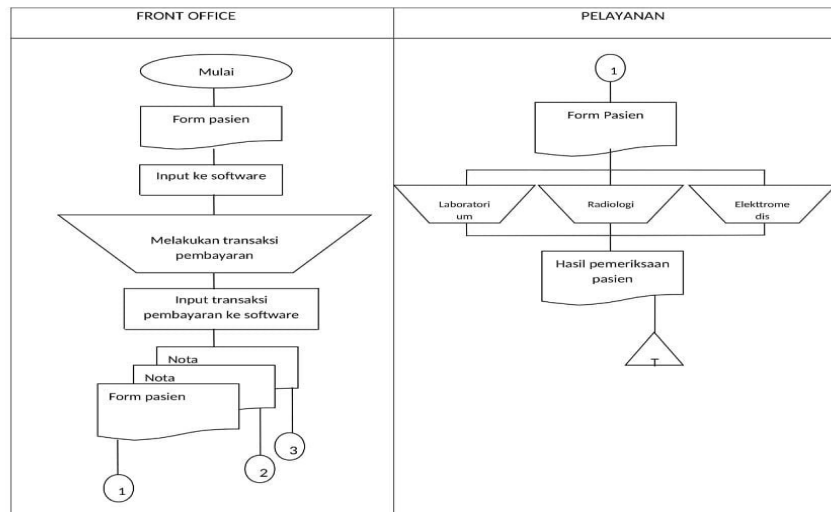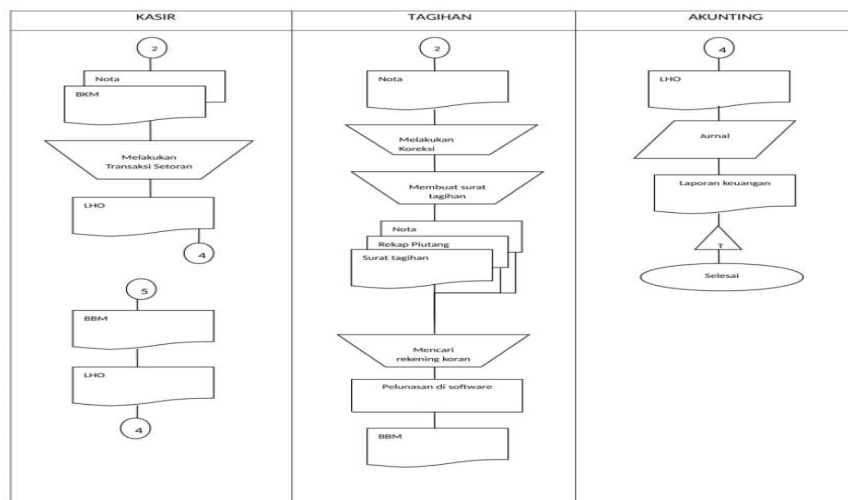
Source: Flow of Cash Receipts and Receivables at the Semarang Branch of the "XY" Clinical Laboratory

Based on interviews from four sources regarding problems in cash and credit receipts at the Semarang Branch of the "XY" Clinical Laboratory, it is known that: Frequent input errors occur in the front office, payment of receivables that exceed the payment due date, multiple positions which cause monthly financial reports to be unable to be received. completed on time

From the interview above, solutions were obtained for the problems that occurred at the 'XY" Clinical Laboratory, including: Accuracy and caution are needed in carrying out work, The billing department must be diligent in carrying out receivables follow-up, Assisting the financial manager in journalizing financial reports.

The internal control system includes organizational structure, methods and measures that are coordinated to safeguard organizational assets, check the accuracy and reliability of accounting data, encourage efficiency, and encourage compliance with management policies. The definition of an internal control system emphasizes the goals to be achieved, and not the elements that make up the system. Thus, the definition of internal control above applies both to companies that process information manually, with bookkeeping systems or computers. (Mulyadi, 2016). Based on the research results above, the results show that the internal control system for cash receipts at the Semarang Branch of the 'XY" Clinical Laboratory is running well and is computerized in every accounting record.

There are still problems that need to be fixed, for example the front office's accuracy in the patient payment process, this results in discrepancies in the cashier's department when making daily operational reports. It is hoped that the front office can be more focused and thorough when receiving payments from patients. Another problem is that payment of receivables exceeds the payment due date which is the responsibility of the billing department. This occurs because many companies make payments on credit and the receivables department cannot follow up thoroughly because the data on overdue receivables does not exist in the software. there is only a recap of receivables so that the receivables section only focuses on partner company payments, not on payments over due. The problem that occurs next is that there are still multiple positions in the finance department, namely the accounting department who has the same position as financial manager making financial reports later than the date they should be completed. This happens because of limited working time and work loads that exceed working time limits. This is different from the theory put forward by(Mulyadi, 2016). The main elements of an internal control system are: an organizational structure that clearly separates functional responsibilities, an authority system and recording procedures that provide adequate protection for assets, debts, income and expenses, healthy practices in carrying out the duties and functions of each organizational unit, high quality employees. according to his

responsibilities. The organizational structure must clearly separate functional responsibilities, but in practice there are still multiple positions and healthy practices in carrying out the duties and functions of each organizational unit in the Clinical Laboratory."XY"Semarang Branch.

CONCLUSION

Laboratory Information System Software, This software can store data, types of inspections, and agreed prices so it can speed up work and shorten work time because if there is no application it will definitely take longer. Access rights, given according to each job. With software, it is easier to make decisions because it is able to provide the necessary information.

The billing department makes a report on the list of receivables which contains when the bill was made and when payment was due from all partner companies, so that we can know when the company has to make payments, so that the billing department can follow up so that receivables are not paid beyond the due date.

There is a separation of duties according to job description. Having multiple positions raises the issue of serious conflict of interest (Fraud). Employees cannot concentrate because their attention and responsibilities are divided, this situation creates a burden of work stress for employees. Therefore, immediately recruit new employees who are also competent in their fields.

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