



Analysis Of The Effectiveness And Efficiency Of The Internal Control System For The Supply Of Medicines In Public Hospitals Sinar Husni

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ABSTRACT

The internal control system will help hospitals minimize risks arising from medicine supplies, such as damage, loss, theft and shortages of supplies which can disrupt hospital service activities in terms of medicine availability. The aim of this research is to analyze the internal control system for medicine supplies at the Sinar Husni General Hospital. This research approach is descriptive using qualitative data types. Data collection methods were carried out by interviews and literature studies. The research subjects were the pharmacist in charge and pharmacy warehouse assistant at Sinar Husni General Hospital. The results of the research show that the internal control system for medicine supplies at Sinar Husni General Hospital has not been implemented effectively and efficiently so it is not in accordance with the objectives of internal control. This is proven by the existence of control elements that have not been implemented optimally, namely the risk assessment element, control activities, and information and communication.

INTRODUCTION

In the current era, the government focuses on welfare for the people, especially in the health sector. Public health services are required to improve their quality. One of the health services that has become a necessity for the entire community is a hospital. Likewise with Sinar Husni General Hospital, as one of the hospitals that has a very important role in efforts to improve public health in the Medan City area. Hospitals are service-shaped companies that aim to provide health services. According to WHO (World Health Organization), hospitals are an integral part of a social and health organization with the function of providing comprehensive services, curing diseases (curative) and preventing diseases (preventive) to the community.

Hospitals are also training centers for health workers and medical research centers (Esty et al., 2023). One form of service offered by the hospital is to provide medicines according to the patient's illness or prescription that has been recommended by the doctor. Sinar Husni General Hospital has a fairly high occupancy rate and number of patient visits. These patients will certainly get a prescription from a doctor to be redeemed at the hospital pharmacy. In an effort to improve the quality and service in the health sector and to gain the trust of the community, Sinar Husni General Hospital tries its best to serve and provide the needs of the community related to medical services and drug supply services. Inventory is a significant part and is one of the largest parts of current assets. Inventory is also the most sensitive asset to damage, theft and decreased market value. Without an optimal inventory, the agency will be faced with the risk that one day the agency will not be able to meet consumer demand (Hakim & Rosmida, 2022). The high turnover rate of medicines in hospitals causes the need for the best management, supervision and control of pharmaceutical supplies. The aim is to protect the inventory of medicines from the risk of loss and damage, check the accuracy and correctness of accounting data, increase efficiency, avoid errors and deviations that may occur that can harm the hospital, and help to maintain management policies that were previously set (Rizky et al., 2020).

In order to provide good service to the community, of course, improving the quality of hospitals must be done, one of which is by utilizing the development of technology and science that is increasingly sophisticated, to realize a comfortable hospital, an internal control system is needed. The inventory internal control system begins to be carried out when a new supply of inventory arrives at the warehouse, with security measures to prevent deviant actions such as damage, improper entry, neglecting to record requests, goods issued not in accordance with orders, and all other possibilities that cause inventory records in the system to differ from the actual inventory in the warehouse (Utami et al., 2023). Maximum implementation of internal control in hospitals makes management ready to face rapid economic changes, both in terms of competition, shifts in customer demand and fraud and restructuring for future progress as well, the possibility of errors and fraud can be minimized. Even if errors and fraud still occur, they can be found quickly and corrective actions can be taken as early as possible, whereas, if the internal control of a company is weak, the possibility of errors and fraud is very large (Yanti & Purnamawati, 2020). The internal control system for the supply of medicines at the Sinar Husni General Hospital has weaknesses so that it is necessary to update the system to further maximize the internal control activities of the supply of medicines. As a result, processing and recording drug inventory data still uses paper, or also known as manual recording. From this manual recording, there is a difference or irrelevance between the stock card and the drug inventory in the warehouse. Based on the data from the Ministry of Health, the Sinar Husni General Hospital is a private hospital with a level C type where hospital services are limited and I have also conducted a pre-survey directly at that location then I conducted interviews with hospital employees and also observed the situation and conditions around it, from the results of my interviews with these employees, it shows that there are still several elements of internal control that have not been effectively implemented to the maximum such as risk assessment, control activities, and information and communication. This is not in accordance with the theory of the Committee of Sponsoring Organizations of the Treadway Commission (COSO) cited in Schandl and Philip (2019: 5), where according to COSO theory good internal control consists of 5 components, namely the control environment, risk assessment, control activities, information and communication and monitoring activities. So I will examine the form of service of the Sinar Husni General Hospital in providing medicines to the community by examining the internal control system for the supply of medicines. As for some previous research results, namely the first research results from (A. W. Siregar & Hasibuan, 2024) show that the control of raw materials at PPKS Medan can be said to be ineffective, seen from the Standard Operating Procedure (SOP) for the supply of fresh fruit bunches (FFB) raw materials, which shows that PPKS Medan has not implemented the elements of raw material inventory management properly, has

not properly applied the FIFO raw material inventory valuation method in PPKS Medan and raw material inventory control that has not been implemented properly, there is still frequent accumulation of goods in warehouses due to double delivery of inventory orders, the second research results from (A. R. Siregar & Dharma, 2024), namely the application of the Docflow method and fishbone diagram to fish feeding at PT. Austindo Nusantara Jaya Agri Binanga, along with the utilization of feeding control procedures such as minmix (s,S), System (s,Q), System (R,s,S), and System (R,S), is very effective and useful in feeding fish. During the soil development phase, meter-by-meter calculations were conducted to ensure that stocks were monitored and maintained in abundance. The third research result from research (Ambarwati & Rahmawati, 2022) shows that the internal control of raw material inventory at CV Asry Mulia Tama is not fully effective, where company management has implemented the concepts and principles of internal control, and there are several procedures that reflect the concept of internal control that adopts COSO. However, the control activities still need to be improved because of the duplication of functions in the reception and storage sections. The fourth research result from (Chandra & Jusuf, 2023), namely UD. Surya Agung has not shown adequate internal control because there is no clear and unwritten division of tasks both from the SOP and job description and there are still duplicate tasks between employees, incomplete documents related to credit sales and lack of monitoring of company security such as installing CCTV in order to minimize the risk of fraud. The latest research results from research (Febriani et al., 2024) show that the internal control system for trade goods inventory at Oriens Jaya Medan Motor Vehicle Spare Parts Distributor is implemented based on predetermined procedures, both internal control systems for trade goods inventory using COSO from 5 (five) components which have 17 (seventeen) principles contained in them all of these principles have been answered but there are some that are not yet in the company including codes of conduct and ethical standards, officially written organizational structures, and so on.

LITERATURE REVIEW

Drug control is an activity to ensure the achievement of the desired goals in accordance with predetermined strategies and programs so that there is no excess and shortage / vacancy of drugs in the Hospital. Drug control consists of: a) Inventory Control; b) Usage Control; and c) Control of lost, damaged, and expired drugs (Sari, 2021). Therefore, a hospital must implement an internal control system in order to minimize the risk of both inventory damage and fraud from Human Resources (HR), in this case employees who work at the hospital. Where with the internal control system can protect organizational resources from all harmful actions such as misuse and even theft (Ardianti & Kusmilawaty, 2022). A system is a group of elements that are closely related to one another, which function together to achieve certain goals. The system comes from Latin (*systema*) and Greek (*sustema*) is a unit consisting of components or elements that are connected together to facilitate the flow of information, material or energy to achieve a goal. This term is often used to describe a set of interacting entities (Fitriadany et al., 2023).

The criteria in the system are (Murhaban & Adnan, 2020):

1. The system must be assembled to achieve a goal.
2. Elements of the system must have a defined plan.
3. Elements of the system must be related and related to the achievement of organizational goals in general and the achievement of divisions or departments in particular.
4. The basic elements of the process are more important than the elements of the system.
5. Organizational goals are more important than divisional goals or the goals of a department.

Control or what is commonly referred to as controlling or supervision is an activity of assessing employee performance or even providing corrections so that employee performance can return to the predetermined path. Control can also be said to be a series of processes carried out to ensure that all planned activities can be realized in accordance with the

predetermined targets (Aditia & Asiyah, 2023). According to George R.Terry, supervision (controlling) is to oversee whether the movement of this organization is in accordance with the plan or not. As well as overseeing the use of resources in the organization so that they can be used effectively and efficiently without deviating from the plan. According to Harold Koontz, control is the measurement and correction of performance in order to ensure that company goals and plans designed to achieve them are achieved (Siregar, 2021).

Activities in the supervision and control function:

1. Evaluate success in achieving business goals and targets according to predetermined indicators.
2. Take clarification and correction steps for deviations that may be found.
3. Perform various alternative solutions to various problems related to the achievement of business objectives and targets.

In Islam, controlling itself is called Ar-Riqabah, which means knowing the actual events with the provisions and provisions of the regulations, and pointing precisely to the basics that have been set in the original planning. To prevent fraud, abuse of authority and all forms of leakage. In the Islamic perspective itself, controlling is equally aimed at managing, supervising, correcting every thing that is carried out in the planned plan whether it has gone well or vice versa (Syahputra & Aslami, 2023). Government Regulation No. 60 of 2008 states that the internal control system is a continuous process in activities carried out by all employees in order to achieve goals with efficient and effective activities, reliable financial reporting, safeguarding state assets, and compliance with laws and regulations. The internal control system is a process that has been designed to be carried out and controlled by all employees with the aim that the entire work process is in accordance with applicable regulations and creates efficiency and effectiveness results (Nislandi & Munari, 2023). According to the Indonesian Public Accounting Association (2011) that the internal control system is a process carried out by the board of commissioners, management and other personnel designed to provide adequate assurance about the achievement of three groups, namely the reliability of financial reporting, effectiveness and efficiency of operations, compliance with applicable laws and regulations (Wahyuni et al., 2023). According to the Indonesian Institute of Accountants (2009: 2), internal control is: The process carried out by the board of commissioners, management, and other personnel of the entity designed to provide a picture of reasonable assurance about the achievement of report reliability, effectiveness and efficiency of operations, and compliance with applicable laws and regulations (Ridwan, 2020). Internal control objectives according to Circular Letter of the Financial Services Authority Number 35/SEOJK.03/2017 (Pangkey et al., 2021):

1. Compliance Objectives Compliance objectives are intended to ensure that all bank business activities are carried out in accordance with statutory provisions and regulations, both provisions issued by the government, financial services authorities and internal policies, regulations, and procedures established by the bank.
2. Information Objectives Information objectives are intended to ensure the availability of complete, accurate, appropriate and timely reports needed in order to make appropriate and accountable decisions.
3. Operational Objectives Operational objectives are intended to increase the effectiveness and efficiency of the use of assets and other resources in order to protect the bank from the risk of loss.
4. Risk Culture The purpose of risk culture is to identify weaknesses and assess deviations early and reassess the reasonableness of existing policies and procedures in the bank on an ongoing basis.

Effective control means proper control in accordance with the process that must be followed without deviating from the system adopted so that the stages are correct. And efficient control, if the control can avoid deviations from the plan, so as not to cause other things that are unexpected. Losses that threaten business can occur in companies that are less effective in their

internal control systems, either because of undetected fraud or because resources are not used optimally (Lubis et al., 2023). The approach to the effectiveness of each agency is important to know the measurement of the extent of its effectiveness in obtaining the goals and targets that have been put in place. Measuring effectiveness is also very necessary because it can obtain information about success and failure in fostering its duties and functions and to determine the extent of the impact and benefits provided by the organization. Therefore, implementing an effective, efficient, and obedient internal control system helps the company achieve its goals (Hasibuan et al., 2023). An effective internal control system can protect organizational assets, ensure that financial data is accurate and within reasonable limits, improve organizational efficiency, and ensure that management policies are followed. In accordance with the theory of the Committee of Sponsoring Organizations of the Treadway Commission (COSO) cited in Schandl and Philip (2019: 5). COSO considers internal control as a series of actions in every organization and explains that internal control is in the management process, namely planning, implementing, and monitoring (Azlina & Nasution, 2021). The internal control framework focuses on five integrated components, namely (Budiman et al., 2020):

1. Control environment. The control environment describes a set of standards, processes and structures that provide the basis for conducting internal control throughout the organization.
2. Risk assessment. Risk assessment aims to form the basis for determining how risks will be managed. Risk assessment requires management to consider the impact of possible changes in the internal and external environment in taking action to manage that impact.
3. Control activities. Control activities are actions (generally described in policies, procedures and standards) that help management minimize risks to ensure the achievement of objectives. Control activities can be preventive and detective and can be carried out at all levels of the organization.
4. Information and communication. Information is obtained or generated by management from internal and external sources to support the internal control component. Communication based on internal and external sources is used to disseminate important information within and outside the organization, as needed to respond to and support organizational objectives.
5. Monitoring activities. Monitoring activities are periodic or ongoing evaluations to ensure that each of the 5 (five) components of internal control including controls that affect the principles within each component are functioning.

Internal controls cannot prevent bad judgments or decisions, or external events that can cause an organization to fail to achieve its operational objectives. In other words, even an effective internal control system can fail. From the various experts who define internal control, internal control is a process carried out by leaders and employees that is carried out on an ongoing basis to provide adequate confidence in the achievement of a company's objectives (Paniran, 2020). Inventories are stored materials or goods that will be used to fulfill a specific purpose, for example for use in the production or assembly process, for resale, or for spare parts of equipment or machinery. Inventory is needed to deal with uncertainty and is an important component in a company. Inventory has good and bad effects if the amount stored is not right, if the amount of inventory is too much then over stock can occur. Both of these are influenced by uncertainty, and will affect the storage costs themselves, so this is where inventory control is needed. Inventory control can be said to be an activity to determine the level and composition of the inventory of parts, raw materials, and manufactured goods, so that the company can protect the smooth production and sales and spending needs of the company effectively and efficiently (Sulistiyowati & Huda, 2021).

METHODS

The type of research conducted is a qualitative descriptive research method. Qualitative descriptive method is research data in the form of words, images and not in the form of

numbers (Abdussamad, 2021). A descriptive approach is an approach that reveals a fact or phenomenon that occurs in the field with an explanation using words. The research subject consists of individuals who know and understand the object studied by the researcher. The subjects of this research are the pharmacist in charge, and the pharmaceutical warehouse assistant at Sinar Husni General Hospital. In this study, the object of research is the supply of medicines at Sinar Husni General Hospital. The data collection methods used in this study are interviews and literature studies, interviews are data collection techniques carried out through face-to-face and direct question and answer between data collectors and sources / data sources, and literature studies are carried out by studying several journals, research and documents related to or having a relationship with the research being carried out (Trivaika & Senubekti, 2022). The data analysis method of this research is to collect data through interviews and literature studies regarding the hospital's internal control system, analyze the application of the internal control system in the supply of medicines, compare the COSO component theory with its application in hospitals, compare actual activities with the application of controls in hospitals at the time of the research (Anisa et al., 2023), 2023).

RESULTS AND DISCUSSION

The data in this study were obtained through in-depth interviews with Sinar Husni General Hospital employees related to the supply of drugs in the pharmacy section and drug storage warehouse, interviews were conducted with 2 resource persons, namely:

1. Mrs. Sri Wahyuni Tumangger (Pharmacist in Charge), explained the overall activities in the procurement of drug supplies.
2. Mr. Daus (Pharmacy Warehouse Assistant) explains the activities that occur in the management of medical supplies.

Internal control according to the theory of the Committee of Sponsoring Organizations of the Treadway Commission (COSO), the most widely accepted control framework in the United States, outlines five components of internal control designed to be implemented by management to provide reasonable assurance that its control objectives will be achieved.

The COSO internal control components include the following:

1. Control Environment,
2. Risk Assessment,
3. Control Activities,
4. Information and Communication,
5. Monitoring.

These five components are used to analyze the internal control system for the supply of medicines at Sinar Husni General Hospital.

1. Control Environment

The control environment creates a control atmosphere in the hospital and affects the hospital's personal awareness of control. Its function is that all components of internal control are disciplined. The control environment for the supply of medicines in the hospital includes all attitudes and employees regarding the importance of inventory control. Based on the results of an interview with Mrs. Sri Wahyuni Tumangger, it states that: "..... In terms of the control environment at Sinar Husni General Hospital, especially in the pharmacy

department, it has been running quite well where the organizational structure has been formed and is carried out in accordance with their respective authorities and there is no duplication of duties or in accordance with their job descriptions. For example, there is a pharmacist in charge, an accompanying pharmacist and a pharmaceutical technician." In this hospital we instill the values of politeness (courtesy), instill in managers and employees to control themselves, and also instill moral values, integrity and ethical values that exist at Sinar Husni General Hospital is to uphold honesty in every activity. If pharmaceutical employees commit a violation, we will reprimand them if the violation is still at a reasonable stage, if they still commit a violation, we will submit it to the superior and will be given sanctions ". This statement is supported by Mr. Daus as the pharmaceutical warehouse assistant who stated that: ".....Every regulation must have sanctions, if someone violates it, they will be given a warning letter, the sanctions are written or unwritten". Based on the results of the interview that the control environment at Sinar Husni General Hospital is running well, it can be seen from the clear organizational structure and there are no duplicate tasks, separation of duties based on existing sections. The principle of kinship that is firmly held in Sinar Husni General Hospital. The integrity and ethical values that exist at Sinar Husni General Hospital are upholding honesty in every activity. Employees who can uphold honesty can be more trusted in managing hospital assets, especially supplies. If there are employees who commit violations, they will be given coaching sanctions as a warning for future introspection.

2. Risk Assessment

Risk assessment at Sinar Husni General Hospital related to the supply of medicines is carried out through stock-taking every 3 months, resulting in a difference in stock cards with medical supplies. The aim is to determine the correctness of the records in the bookkeeping which is one of the functions of the internal control system. This was clarified by Mrs. Sri Wahyuni Tumangger as the pharmacist in charge, that: "..... If the difference between the stock card and the drug inventory is definitely a difference because we do stock-taking for 3 months, we don't really know the number in the field and the one in the computer, we still do manual recording. There must be human error and the difference is not too much, only about 20-30 drugs, the difference in the supply of medicines is not due to theft, misappropriation, abuse and damage but because we still serve employees who, if employees are sick, can request medicine from the pharmacy department, and the pharmacy does not immediately record it because there is no system yet ".

In addition, to maintain security from the risk of theft of medicines, Sinar Husni General Hospital installed CCTV in the hospital. The installation of CCTV aims to monitor employee performance, hospital security both from inside and outside. From the results of the interview, it states that the risk assessment at the Sinar Husni General Hospital has not been carried out properly because the pharmacy does stock-taking every 3 months, resulting in a difference in stock cards with inventory of medicines. Stock-taking should be done as often as possible, namely once a month so that stocks can be controlled properly and things that end up harming the hospital do not happen. Physical protection of supplies is sufficient but it is necessary to add security tools such as finger scans for every employee who enters and exits the pharmacy and warehouse.

3. Control Activities

The control activity carried out at Sinar Husni General Hospital is the separation of duties applied to the pharmacy and warehouse section which is considered good enough. Judging from the drug service and warehouse section which already has a job description that is in accordance with the expertise of each employee. And here are some other control procedures related to the supply of medicines based on the results of the interview: "..... the procurement department will order medicines once the medicine arrives it will be checked by the warehouse staff, after being checked by the warehouse staff, I as the person in charge of the pharmacist and my companion and medical support, will match or recheck the drugs that have been received by medical support we will check between the drugs received according to the amount with the invoice batch number and expiration number. After being checked by the pharmacy, the warehouse staff then arrange or store the drugs according to their type, and we will duplicate the invoice into three, which are invoices for the director, the pharmacy department and the finance department". Adequate documents and records, control of documents and records of Sinar Husni General Hospital have been carried out properly. As a statement from Mr. Daus as a pharmaceutical warehouse assistant stated that: "..... If the pharmacy wants to make a request to the warehouse, we will issue a document in the form of a drug request from the warehouse to the pharmacy department". Physical control over assets and records regarding drug supplies at Sinar Husni General Hospital in the warehouse section is quite adequate, namely in the drug storage room equipped with a refrigerator to store drugs such as vaccines, serums and injections that must always be in a cold temperature. The pharmacy and storage warehouse are also equipped with air conditioning to maintain room temperature. However, it is necessary to add safety equipment such as the presence of APAR (Light Fire Extinguisher) tubes to overcome the danger of fire. The pharmacy department of Sinar Husni General Hospital has independent verification by making returns of drugs that are approaching or have expired and drugs that are still stored in the warehouse to distributors. Supervision of all activities in the pharmacy environment is carried out by the person in charge of the pharmacy or the pharmacist in charge.

4. Information and Communication

The information and communication system implemented by Sinar Husni General Hospital, namely SIMRS (Hospital Management Information System), is used to process and integrate the entire flow of hospital service processes in the form of coordination networks, reporting and administrative procedures to obtain precise and accurate information. However, the pharmacy and medicine storage warehouse still use manual recording in processing internal control information. In 2022-2023 there was a system to control internal control in the pharmacy and medicine storage warehouse but because the system was not optimal / there were still many weaknesses, the system could not be reused. As explained in an interview by Mrs. Sri Wahyuni Tumangger, that: "..... The pharmacy section system is still in the process of being updated, indeed previously there was a system but only briefly because it was ineffective. So now the process of making a new system is underway, because the old system still has many weaknesses. And the system only runs for 1 year from 2022-2023. The system only functions as entering drugs to find out how much they cost, if for data retrieval and others have not used the system, so we are currently making a new system that has more

complete functions".Although still using manual recording, the information and communication implemented by Sinar Husni General Hospital is considered good enough. The following is the statement of the pharmacist in charge of Sinar Husni General Hospital:"..... We still do manual recording on paper, which we will then check, in the pharmacy department after which the amprahan card from the warehouse is entered in excel form into the computer ".This can be seen from the supervision carried out by the pharmacist in charge and the accompanying pharmacist by checking the drug stock card which is then inputted into the computerization by the drug service officer. The person in charge of the pharmacy will also re-check each drug inventory calculation based on the drug stock which is expected to minimize recording errors and misstatements so as to provide more effective information and to maintain drug availability.

5. Monitoring

Monitoring needs to be done to ensure that each component of internal control affects the function in each component, as well as directly observing whether the procedures affecting inventory have been carried out in accordance with the provisions. The monitoring carried out by Sinar Husni General Hospital is that the pharmacy always monitors medicines so that there has never been damage or theft of drugs and always monitors drugs by checking the expiration date of the drug, the following is an explanation from the pharmacist in charge of Sinar Husni General Hospital:"..... There has never been damage or theft of drugs because based on the MoU system in collaboration with distributors, if there are still many drugs stored and they are close to expiration, the pharmacy department will return them".The monitoring carried out by the pharmacy department is not only for drugs that have been stored by the warehouse, but starting from the first time the drug comes, the pharmacy always monitors it."..... All medicines or medical devices, and other pharmaceutical items are always monitored starting from the first time the medicine arrives because we hold the entry of drugs through one door then immediately checked by warehouse staff and witnessed by the pharmacist in charge, pharmacist assistants and medical support, then the medicine will be stored according to storage both in terms of temperature and type of medicine".Based on the results of these interviews, and seen from the field conditions, it can be seen that the monitoring of drugs carried out by the pharmacy is quite good, by always keeping an eye on these drugs so that their availability is maintained.

CONCLUSION AND SUGGESTION

The internal control system for the supply of medicines at Sinar Husni General Hospital according to COSO theory has not been effectively and efficiently implemented so that it is not in accordance with the objectives of internal control, this is evidenced by the fact that there are still elements of control that have not been implemented optimally, namely from the elements of risk assessment, control activities, and information and communication. In the risk assessment element, the pharmacy conducts stock-taking every 3 months, resulting in a difference in stock cards with medical supplies. For stock-taking, it should be done as often as possible, namely once a month so that stocks can be controlled properly and things that end up harming the hospital do not happen. Physical protection of supplies is sufficient but it is necessary to add security tools such as finger scans for every employee who enters and exits the pharmacy and

warehouse. In the element of control activities, physical control over assets and records regarding drug supplies at Sinar Husni General Hospital in the pharmacy and warehouse section is not good enough due to the lack of security equipment such as APAR tubes (Light Fire Extinguishers) to deal with fire hazards. In the element of information and communication at Sinar Husni General Hospital, it is actually quite good even though it uses manual recording, but there is a need for acceleration in creating a system so that there is no longer a difference between the supply of medicines and the stock card.

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