

Accounting Information Systems Evaluation of Medicines Management

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ABSTRACT

Good management, supervision and control of drug supplies is very important in order to avoid loss and damage to drug supplies. The truth of accounting data and avoiding fraud can be detrimental to the hospital. This research is a type of research that is a case study at PT. Indofarma, Tbk for Drug Management at PT. Indofarma, Tbk. The purpose of this study was to determine the description and problem solving regarding information systems at PT. Indofarma, Tbk, especially the accounting information system for drug procurement and management. This study uses qualitative research with a case study method. Data obtained by conducting interviews, observations, documentation, and distributing questionnaires. The focus of this study is a drug inventory accounting system consisting of planning and determining procedures, procurement procedures, storage procedures, distribution procedures, elimination procedures and physical counting procedures. The results showed that the accounting information system for drug inventory at PT. Indofarma, Tbk was in accordance with the theoretical study. But there are still weaknesses, such as the trapping of the function of the warehouse which in addition to receiving and storing drugs. Suggested improvement is good control by related parties so that fraud does not occur which can harm at PT. Indofarma, Tbk.

Keywords: Information Systems, Medicines, Supplies, Hospitals, Accounting

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INTRODUCTION

The hospital has a variety of medical facilities aimed at meeting the needs of both outpatients and inpatients. Among the facilities provided are pharmaceuticals. Pharmacy is an important part of storing and providing medicine supplies. Drug inventory is one of the factors that influence the quality of services available in hospitals. To keep the supply of drugs always available, the hospital must have good management to enter into purchase transactions. A good drug purchasing accounting system is needed, because of the importance of drug purchase transactions in hospitals. With the existence of a good drug purchasing system, it can produce accurate information including information on the type, quality, quantity, and price of the drug.

Medicine is an important element in the health service process. The amount of drugs is so complex that it requires more labor in the process of procuring supplies. Transactions that are quite a lot in the process of drug procurement need maximum supervision so that the transaction process runs well. Accounting Information Systems include a variety of activities related to the company's transaction processing cycles. Although there are no two identical companies or organizations, most experience a type of economic event that can be grouped into four cycles; income, expenditure, production, and finance (Bodnar and Hopwood, 2013). Weygandt et al. (2010) also defines the notion of Accounting Information Systems as a collection and processing system and provides financial information for decision making. The efficiency and effectiveness of accounting information systems depends on the basic principles of: (1) cost effectiveness, (2) usability, (3) flexibility. Based on the above phenomena, researchers are interested in conducting research with the title Evaluation of Accounting Information Systems of Medicines Management.

LITERATURE REVIEW

Drug Inventory Systems and Procedures

Procurement of medicines is a purchasing activity that includes ordering, receiving and payment of medicines. The purpose of the procurement of these medicines is to meet the supply needs so that they are not empty. The purchase of medicines is done in cash or credit. The procurement of these drugs is carried out by the pharmaceutical department which involves the warehouse and the financial department. Drug payments are carried out by financial affairs with the approval of the leadership, this is because the finances for the procurement of medicines are fully held and managed by the pharmacy itself. Storage Storage of medicines aims to ensure the quality and safety of medicines and also speed up service. Besides storage also aims to avoid the use of drugs that are not desirable, facilitate the search for drugs, as well as used for drug control. Storage of medicines in the pharmaceutical supply warehouse is generally carried out using the FIFO (Firs In Firs Out) system, which is by removing the drugs that come first. commonly called a stelling card, which is listed or placed on each drug, from which this card can be monitored the amount of drug supplies in and out of pharmaceutical supply warehouses.

Distribution the distribution of drugs in the hospital includes distribution from the pharmaceutical warehouse to each inpatient room or taken by the nurses themselves. The purpose of the distribution is to meet the demand for drugs in each inpatient room according to their individual needs. Distribution procedure is carried out by the warehouse. Elimination Elimination is an activity and effort to release goods from the applicable liability. Elimination of drugs is done if the drugs have exceeded the validity period (expiration date) or the drugs are damaged. Until now, the Animal Hospital of Airlangga University in Surabaya had never done a drug removal, but the pharmaceutical department that was authorized to carry out drug removal had a removal procedure in

force. If any drugs are found to have exceeded the validity period or are damaged, they will be destroyed. Destruction of these drugs can be done in various ways, some are dissolved, burned, planted, and others according to the type of drug in question. The elimination of drugs was carried out by a team of elimination consisting of pharmacists and pharmacist assistants who were witnessed by the leadership. In addition, the minutes were made for the destruction of drugs. Previously the pharmacist in this case the pharmacy department first made a proposal for medicines that would be destroyed with information from the warehouse which was then informed to the hospital leadership.

Understanding Purchasing Accounting System Purchases are transactions carried out by a company both service and manufacturing companies to keep inventory in the warehouse always there either aiming for resale or used in company operational activities. According to Widjanto (2001: 353) the purchasing process aims to provide resources carried out by corporate organizations in an effective and efficient manner. These objectives can be accepted as follows: a. Carry out purchases from reliable partners b. Buy goods with good quality as desired c. Getting a reasonable price d. Only buy goods that are authorized and in accordance with company objectives e. Manage items in a healthy manner so that they are always available when needed by the company. f. Only accept items that have been ordered and must accept all items that have been ordered g. Establish the control of goods that are stored and received in a healthy manner to protect various adverse possibilities. To keep the purchasing process effective and efficient, the purchasing accounting system must be designed as well as possible through a network of procedures and evidence of transactions and adequate accounting records. The elements related to the purchasing system must be planned through policies that are appropriate to the circumstances and objectives of the company. Purchase transactions can be done in cash or credit. If done with a credit system, it will incur debts to suppliers. If the debt is due, the company will make cash disbursements to pay the debt.

Mulyadi (2001: 299) purchasing procedures are used to carry out the procurement of goods needed by the company. 1. Functions related to the purchasing procedure are a. Warehouse Function 28 Responsible for submitting a purchase request in accordance with the position of inventory in the warehouse and store goods that have been received by the receiving function. b. Purchasing Function Responsible for obtaining information about the price of goods, determine suppliers selected in the procurement of goods and issue purchase orders to selected suppliers. c. Acceptance Function Responsible for inspecting the type, quality, and quantity of goods received from suppliers to determine whether or not the goods can be received by the company. d. Accounting Functions Record debts and record inventories. 2. Documents used a. Letter of purchase request This document is a form filled out by the warehouse function or the function of the user of the goods to request the purchasing function to purchase goods of the type, quantity, and quality as stated in the letter. b. Request for a price quote 29 This document is used to request a price quote for goods whose procurement does not occur repeatedly, which involves a large amount of rupiah purchases. c. Purchase order letter This document is used to order goods to selected

suppliers. d. Goods receipt report This document is created by the receipt function to show that the goods received from the supplier have fulfilled the type, quality, specifications, and quantity as stated in the purchase order. e. Change of purchase order letter f. Proof of cash out This document is made by the accounting function for the basis of recording purchase transactions.

This document also functions as a cash disbursement order for payment of debt to suppliers and which also functions as a notification letter to creditors regarding the purpose of payment. 3. Accounting records used a. Register cash out proof Used to record administrative and general costs, costs in the form of cash disbursements. b. Purchase Journal 30 To record a purchase transaction. c. Debt Card To record debt to suppliers d. Inventory Card To record the cost of inventory purchased 4. Network Procedures that make up the Purchasing System a. Purchase Request Procedure In this procedure the warehouse function submits a purchase request in the purchase request form to the purchase function. b. Procedure for requesting price quotes and supplier selection The purchasing function sends request requests for price quotes to suppliers to obtain information about the price of goods and various other purchasing conditions, to allow the selection of suppliers to be appointed as suppliers of goods needed by the company. c. Purchase order procedure The purchasing function sends a purchase order to the selected supplier and notifies the other organizational units in the company. d. Procedure for receiving goods The receipt function checks the type, quantity, quality of goods received from the supplier and then makes a report of receipt of goods to certify receipt of goods from the supplier. e. Debt recording procedure The accounting function examines documents relating to purchases and maintains debt records or archives source documents or documents used as the basis for recording in a journal or subsidiary book as debt records. f. Document recording procedure This procedure involves the distribution of accounts debited from purchase transactions for the purpose of making management reports.

RESEARCH METHODOLOGY

The research method used is qualitative research with case studies at PT. Indofarma, Tbk. The focus of the study is as follows: drug inventory accounting system consisting of: a. Planning procedures and determining drug requirements. This procedure includes activities in determining the amount and type of drug needed to fill the pharmaceutical supply warehouse by considering the existing situation and conditions. b. Procedure for procurement of medicines. This procedure involves the purchase of medicines consisting of ordering, naming, and payment of medicines. c. Procedure for storing medicines. This procedure is the process of storing medicines by maintaining and maintaining the technical conditions and effectiveness of medicines and inventory items. d. Procedure for drug distribution. This procedure has activities to distribute medicines that have been carried out through previous functions to be distributed to the implementing agencies.

The number of informants is determined using the snowball sampling technique. Data collection procedures in this study are as follows: 1. Preliminary survey, namely by conducting a general review and research at the hospital to obtain the information needed so that the problem becomes clear. In collecting research data in this preliminary survey there are two processes of activities

carried out by researchers, namely: a. The process of entering the location (getting in) In order for the process of collecting data from informants to run well, the researchers first prepare everything needed, both the completeness of administration and all equipment related to the settings and research subjects. In entering the research location, researchers take a formal and informal approach and establish relationships with informants. b. When in the research location (getting along) When in the research location, the researcher makes a personal relationship and builds trust in the research subject (informant). This is done because the key to success is to achieve and obtain the accuracy and comprehension of research data.

Observation equipment used by the author in conducting research includes gloves, masks and five senses. In detail, observations were made on the planning and determination of the need for medicines, procurement of medicines, storage of supplies of medicines, distribution of medicines, forms used, as well as observations on administrative and financial matters in the pharmacy installation of Animal Hospital, Airlangga University, Surabaya . Data analysis in qualitative research, carried out at the time of data collection takes place, and after the completion of data collection within a certain period. At the time of the interview, the researcher has done an analysis of the answers being interviewed. If the answers interviewed after being analyzed were not satisfactory, then the researcher would continue the question again, to a certain extent, obtained data that was considered credible.

RESULT AND DISCUSSION

Implementation of Accounting Inventory Systems and Procedures in PT. Indofarma, Tbk. Planning and Determining Medication Needs is the most important medical support tool and the needs of medicines needed must be carefully considered. This is because drug turnover is happening quickly and the need for drugs is difficult to determine with certainty. Because it is necessary to plan and determine the need for good medicines with due regard to the existing situations and conditions. The purpose of the planning and determination of the needs of these drugs is the implementation of clarity and smoothness of the pharmaceutical planning and supplies system, the implementation of monitoring and drug control. In addition, to avoid the occurrence of drug stock vacancies in pharmaceutical warehouses, so that the need for drugs can be fulfilled properly. The planning that has been carried out includes collecting reports from the warehouse regarding the amount and type of medical supplies needed, as well as considering the available funds, the situation and conditions. The results of this recapitulation are used as a guide for planning and determining the needs to be carried out. Procurement of medicines is a purchasing activity that includes ordering, receiving and payment of medicines. The purpose of the procurement of these medicines is to meet the supply needs so that they are not empty. The purchase of medicines is done in cash or credit. Procurement of these drugs is carried out by the warehouse. Drug payments are carried out by the warehouse with the approval of the leadership, this is because the finances for the procurement of medicines are fully held and managed by the warehouse itself. Physical Calculation of the Supply The pharmacy section of PT. Indofarma, Tbk has a physical calculation procedure although it is still very

simple. Physical calculations are carried out by pharmaceutical staff by calculating the value of available drug supplies in the warehouse and each ward. When physical counts are carried out, the movement of drugs from the warehouse to each of the treatment rooms is minimized.

Analysis of the Implementation of the System and Procedure for Drug Supply in PT. Indofarma, Tbk Planning and Fulfilling Medication Needs The implementation of planning and determining needs in PT. Indofarma, Tbk is quite good, the Facilities, Infrastructure and Finance Section which makes drug planning by taking information and cooperating with the warehouse. The ordering of medicines is based on information data about the types and quantities of medicines needed from the warehouse unit and the doctors. Information on the type and amount of medicines needed is obtained from the Pharmacy Installation section while the Pharmacy Installation section gets that information directly from the field because the Pharmacy Installation section deals directly with existing doctors and knows the need for medicines.

Elements of purchasing drugs that are applied to PT. Indofarma, Tbk is related functions a. The function of the medical warehouse 32 In the accounting system for purchasing drugs at the PKU Hospital the function of the medical warehouse is responsible for the smoothness, accuracy of the types, and the amount of receipts, storage of drugs, and medical devices in the pharmaceutical warehouse. In addition, the function of the medical warehouse is to receive, store drugs, and carry out checks on the type, quantity, and quality of drugs that are tailored to the available budget. b. Purchasing Function The Purchasing Function is responsible for obtaining information about prices from suppliers and making purchase orders to selected suppliers. c. Pharmaceutical Installation Function In the drug purchasing system, this function is responsible for authorizing purchase orders and matching whether they are in line with the hospital's budget and needs. d. Accounting Function This function is responsible for recording debts and holding debt cards. In addition, the accounting function also records the cost of inventory.

Storage of Medicines Storage in the pharmacy supplies warehouse of PT. Indofarma, Tbk has been going pretty well and the storage itself is in accordance with the existing drug storage standards. The absence of inventory cards listed on each type of drug supply makes it difficult to check the type and amount of drugs that go in and out. Drugs that are close to expiration date already have a fairly good storage procedure, this is because drugs that are near expiration date have been separated to be exchanged immediately or confirmed to doctors so that they can be used more quickly. Drug Distribution. The distribution of medicines carried out at the pharmacy warehouse of PT. Indofarma, Tbk is not good enough, because it is carried out by the Pharmacy Installation section by means of drugs that are already empty in the drug depot. For the needs in the medicine rooms, the koas can take the medicines in the drug depot by filling out the available forms.

Drug Elimination Medicines in PT. Indofarma, Tbk will be destroyed if expired. Physical Drug Counts Physical inventory counts conducted at PT. Indofarma, Tbk are still classified as good because they are carried out every month, to be exact at the end of every month.

CONCLUSION

Based on the presentation and interpretation of the data that has been analyzed by researchers, the following conclusions are obtained: The Pharmacy Installation of PT. Indofarma, Tbk currently has a system and accounting procedures for the supply of medicines in force. the system and procedures for accounting for drug supplies have been carried out well, namely by the existence of an on-line system that makes it easy for all parts to carry out their duties, the document authorization system carried out by each section head used in the procurement and use of drug transactions by each each function is related, and there are sound practices in carrying out the duties and functions of each organizational unit. From the system and procedure of accounting for the supply of medicines that apply PT. Indofarma, Tbk still found some weaknesses that can harm PT. Indofarma, Tbk. Problems encountered include: b. Problems with implementing drug procurement procedures, drug distribution procedures and drug removal procedures.

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