

RINGKASAN

Rumah Sakit Gigi dan Mulut Pendidikan Universitas Jenderal Soedirman (RSGMP Unsoed) merupakan institusi dengan fungsi ganda—sebagai wahana pendidikan profesi dokter gigi sekaligus penyedia layanan kesehatan publik—yang beroperasi di bawah naungan Badan Layanan Umum (BLU) Universitas Jenderal Soedirman. Tingginya dominasi pelayanan rawat jalan dalam struktur operasional RSGMP Unsoed, khususnya unit Serayu sebagai penyumbang pendapatan tertinggi, menempatkan unit tersebut sebagai area kritis yang menuntut sistem pengendalian internal yang andal. Penelitian ini bertujuan untuk menganalisis penerapan Sistem Pengendalian Internal (SPI) berdasarkan kerangka *COSO* (2013), menganalisis perannya dalam mendukung Sistem Informasi Akuntansi (SIA) pendapatan, serta mengidentifikasi hambatan dan faktor pendukung dalam penerapannya.

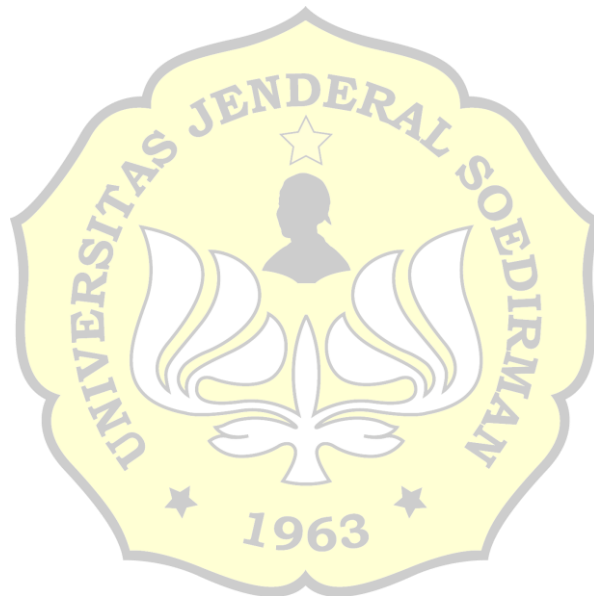
Penelitian menggunakan pendekatan kualitatif dengan desain studi kasus tunggal. Data primer diperoleh melalui wawancara mendalam dengan tujuh informan kunci, yaitu Koordinator Bidang Keuangan, Bendahara Unit, Penanggung Jawab Kasir, Staf Keuangan, Penanggung Jawab Pelayanan Rawat Jalan, dan dua pasien. Data diperkuat melalui observasi lapangan dan dokumentasi, lalu dianalisis menggunakan model Miles dan Huberman (2009) serta dilengkapi dengan analisis *SWOT*. Validitas data diuji melalui triangulasi sumber, triangulasi teknik, dan *member checking*.

Hasil penelitian menunjukkan bahwa penerapan SPI pendapatan rawat jalan di RSGMP Unsoed secara keseluruhan berada pada kondisi sebagian efektif. Komponen *Control Environment* dinilai sebagian besar efektif, didukung oleh ketersediaan SOP tertulis, struktur organisasi yang terdefinisi, dan tidak pernah terjadi kehilangan kas yang disengaja. Namun, terdapat gap pada sosialisasi nilai etika di level operasional. Keempat komponen lainnya—*Risk Assessment*, *Control Activities*, *Information and Communication*, dan *Monitoring Activities*—masing-masing dinilai sebagian efektif. Kelemahan utama yang teridentifikasi meliputi: SIMGOS tidak memiliki fitur validasi *input* otomatis (dikonfirmasi seluruh informan keuangan); penyetoran ke bank tidak selalu dilakukan setiap hari; dua sistem tidak terintegrasi (SIMGOS dan SIINTAN); ketiadaan fitur *down payment* yang pernah menyebabkan kelebihan bayar; serta absennya audit internal terjadwal dan pemantauan langsung dari level pimpinan keuangan tertinggi.

Peran SPI dalam mendukung SIA pendapatan masih terbatas. SIMGOS telah berhasil mengintegrasikan proses *billing* dari unit medis ke kasir secara otomatis. Namun, sistem lebih bersifat reaktif daripada preventif sehingga staf masih bergantung pada pengecekan manual yang rentan terhadap risiko kesalahan. Hambatan utama meliputi keterbatasan fitur SIMGOS, ketergantungan infrastruktur internet Unsoed, dan perangkapan jabatan Penanggung Jawab Kasir sekaligus Penanggung Jawab Asuransi. Sebaliknya, faktor pendukung meliputi SOP tertulis yang mudah diakses, rekonsiliasi kas bertingkat yang berjalan konsisten, pengamanan fisik kas yang memadai, dan fleksibilitas anggaran BLU. Analisis *SWOT* mengonfirmasi bahwa rekomendasi paling mendesak adalah pengembangan SIMGOS dengan fitur validasi otomatis dan integrasi SIINTAN,

disertai pemisahan jabatan PJ Kasir dan PJ Asuransi serta penerapan pemantauan langsung dari pimpinan.

Kata Kunci: Sistem Pengendalian Internal, COSO, Sistem Informasi Akuntansi, Pendapatan Rawat Jalan, Rumah Sakit Gigi dan Mulut Pendidikan, BLU, SIMGOS.



SUMMARY

The Educational Dental and Oral Teaching Hospital of Universitas Jenderal Soedirman (RSGMP Unsoed) operates under a unique dual mandate—serving simultaneously as a professional dentistry education facility and a public healthcare provider—under the Public Service Agency (BLU) framework of Universitas Jenderal Soedirman. The dominance of outpatient services in RSGMP Unsoed's operational structure, particularly the Serayu specialist unit, which generates the highest revenue, makes it a critical area requiring a reliable internal control system. This study aims to analyze the implementation of the Internal Control System (ICS) based on the COSO (2013) framework, examine its role in supporting the Accounting Information System (AIS) for revenue, and identify obstacles and supporting factors in its implementation.

The study employs a qualitative approach with a single case study design. Primary data were collected through in-depth interviews with seven key informants: the Financial Coordinator, Unit Treasurer, Head of Cashier, Financial Staff, Head of Outpatient Services, and two patients. Data were corroborated through field observations and documentation, analyzed using the Miles and Huberman (2009) model, and supplemented by a SWOT analysis. Validity was established through source triangulation, technique triangulation, and member checking.

The findings reveal that outpatient ICS implementation at RSGMP Unsoed is overall partially effective. The Control Environment component was assessed as largely effective, supported by available written SOPs, a defined organizational structure, and the absence of deliberate cash loss incidents. Nonetheless, a gap exists in the socialization of ethical values at the operational level. The remaining four components—Risk Assessment, Control Activities, Information and Communication, and Monitoring Activities—were each assessed as partially effective. Key weaknesses identified include: SIMGOS lacking automated input validation features (confirmed consistently by all financial informants); non-daily bank deposits in violation of SOPs; the use of two non-integrated systems (SIMGOS and SIINTAN); the absence of a down payment feature that previously caused an overpayment incident; and the absence of scheduled internal audits and direct oversight from the Deputy Director of Finance level.

The role of ICS in supporting the revenue AIS remains limited. Although SIMGOS has successfully automated the billing integration from medical units to the cashier, the system remains reactive rather than preventive, leaving staff dependent on manual verification that is inherently susceptible to human error. Primary obstacles include SIMGOS's feature limitations, dependence on Unsoed's shared internet infrastructure, and the dual role of the Head of Cashier, also serving as Head of Insurance. Conversely, supporting factors include accessible written SOPs, consistently maintained multi-layered cash reconciliation, adequate physical cash security, and BLU budget flexibility. The SWOT analysis confirms that the most urgent recommendations are to enhance SIMGOS with automated validation and SIINTAN integration, to separate the cashier and insurance head roles, and to formalize direct monitoring by senior management.

Keywords: Internal Control System, COSO Framework, Accounting Information System, Outpatient Revenue, Educational Dental and Oral Teaching Hospital, Public Service Agency, SIMGOS.

