

ANALISIS SISTEM PENGENDALIAN INTERN PERSEDIAAN OBAT DI APOTEK STAR SEVEN KRAGILAN BOYOLALI

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ABSTRAK

Tujuan dalam penelitian ini adalah untuk mengetahui penerapan unsur-unsur sistem pengendalian intern persediaan obat di Apotek Star Seven Kragilan Boyolali berdasarkan teori sistem pengendalian intern yang ada. Metode pencatatan yang dipakai adalah perpektual dan metode penilaian FIFO (Fist In Fist Out) untuk mengurangi resiko faktor kadaluarsa obat. Objek penelitian ini adalah Apotek Star Seven Kragilan Boyolali. Data dikumpulkan dengan metode wawancara dan observasi dengan memberikan 6 kuesioner secara langsung kepada Pemilik Sarana Apotek (PSA), Apoteker Pengelola Apotek (APA) dan Asisten Apoteker (AA) yang berkaitan dengan masalah pengendalian intern persediaan di Apotek Star Seven Kragilan Boyolali. Dianalisis dengan deskriptif kualitatif. Hasil penelitian menunjukkan bahwa manajemen Apotek Star Seven Kragilan Boyolali sudah menerapkan unsur-unsur pengendalian intern, namun disisi lain terdapat beberapa prosedur yang belum mencerminkan unsur pengendalian intern berdasarkan teori. Sebaiknya struktur organisasi di Apotek Star Seven Kragilan Boyolali dirancang dan disusun secara fungsional supaya jelas tugas dan tanggung jawab masing-masing bagian. Sehingga dapat mendeteksi kesalahan dan penyimpangan atas pelaksanaan tugas dan tanggung jawab yang dilakukan masing-masing bagian agar tidak terjadi perangkapan tugas. Serta merubah sistem pencatatan manual ke sistem elektronik menggunakan komputer untuk memaksimalkan keakuratan dokumen yang ada dan efisiensi waktu. Selain memindahkan ke sistem komputer Pemilik Sarana Apotek (PSA) membuat password id untuk keamanan sistem, agar tidak disalah gunakan.

Kata Kunci : Persediaan, Pengendalian Intern, Metode Pencatatan dan Penilaian, Apotek.

THE ANALYSIS OF THE INTERNAL CONTROL SYSTEM OF MEDICINE SUPPLIES IN STAR SEVEN KRAGILAN BOYOLALI PHARMACY

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ABSTRACT

The purpose of this research is to investigate the elements of internal control systems of medicine supplies in pharmacy Star Seven Kragilan Boyolali based on theory of the existing internal control system. The recording method is using perpetual and FIFO (First In First Out) assessment to reduce the risk factors of drug expired. The object of this research is Pharmacy Star Seven Kragilan Boyolali. The data is collected by interview and observation methods, which is 6 questionnaires given directly to the owner of means pharmacy (PSA), pharmacist manager pharmacy (APA) and pharmacist assistant (AA), which are deal with the issue of internal stock control in Pharmacy Star Seven Kragilan Boyolali. This research is using a qualitative descriptive method. The results show that the management of Pharmacy Star Seven Kragilan Boyolali already implemented elements of internal control, but on the other hand there are some procedures that don't reflect elements of internal control based on the theory. The organizational structure of Pharmacy Star Seven Kragilan Boyolali should functionally designed and clearly arranged for the duties and responsibilities of each section. So it can detect errors and irregularities on the duties and responsibilities that perform respectively. And it can change the manual recording system to an electronic system using a computer to maximize the accuracy of the documents and time efficiency. Besides moving to a computer system the owner of means pharmacy (PSA) create a password ID for the security system, so as not to be abused.

Keyword : supplies, internal control, recording and assessment methods, pharmacy.