

ABSTRACT

Rizal PratamaAnandita. 2014, S1 THESIS. Title: “An Analysis of Internal Control System Applied in The Internal Payroll System of Medical Services Unit (A Case Study in RSUD Dr. Muhammad Saleh, Probolinggo)”.

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In attempt to improve the quality of health care in hospitals, Indonesian Ministry of Health has issued a policy that guides the implementation of health development undertaken by public or private sector. Hospital information system is one of the important components in achieving the quality improvement efforts. Hospital information system generally aims to integrate the information systems of various subsystems and process the necessary information as decision-making. The purpose of this study is to analyze the internal control system, especially in the payroll system of the Medical Services applied by RSUD (Regional Public Hospital) Dr. Mohammad Saleh Probolinggo.

The researcher conducts the study by using descriptive qualitative research design, with the object of RSUD Dr. Mohammad Saleh Probolinggo. The study involves several staff such as: financial staff,

The results show that the internal control system of RSUD Dr . Mohammad Saleh especially on the payroll system has still not been effectively implemented, weak internal controls carried out of the hospital, especially in terms of determining the amount of salary in medical services unit. Lack of monitoring of the functional labors' performance is considered the main factor. Besides, there are some non-functional labors having more than one position especially in the financial department. Thereby, it affects the level of independence in the financial department itself. Although the mayor has made a regulation regarding the revenue sharing of services between the hospitals and the functional labors who directly deal with the patients. There needs to monitor their performance so that the cost incurred for paying salaries is getting more efficient as funding for the payroll of the medical services unit is obtained purely from the hospital revenue it self .