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## THE APPLICATION OF ACCOUNTING INFORMATION SYSTEM: REVENUE CYCLE AT PT SILOAM INTERNATIONAL HOSPITALS - MANADO

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### ABSTRACT

*This study aims to describe and design a flow chart for the application of accounting information systems, especially in the revenue cycle, a case study at PT Siloam International Hospitals – Manado. This study used the snowball sampling method which is a sampling technique by conducting informal interviews so that the information needed by the author can be met. The procedures related to data collection are informal interviews and direct observation of hospital business processes. From the results of data collection, the entire process in the accounting information system specifically for the revenue cycle at PT Siloam International Hospitals – Manado is described descriptively and then presented in the form of a flow chart. The comparison of theory and practice that occurs. Based on the results of research conducted on the Application of Accounting Information System: Revenue Cycle at PT Siloam International Hospitals – Manado that some have been carried out to meet operational standards and accounting information system theory, but there are several things that need to be re-evaluated regarding the separation of responsibilities and the provision of more adequate archival document storage.*

*Keywords: Accounting Information System, Revenue Cycle, Flow Chart*

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## 1. INTRODUCTION

The national development of a country can be assessed one of them through the health development of the country itself. The feasibility of existing health facilities and quality improvement that is evenly distributed and can reach all levels of society both geographically and economically certainly requires readiness to provide and implement health facilities and infrastructure as facilities. As part of one of the complex health service facilities, the Hospital has a broader function in its purpose of approaching health services to the community compared to other public health facilities.

Although in general the presence of hospitals as health institutions is an organization whose type of business is not oriented towards obtaining maximum profits, but for the continuity of health services and improving service quality, every service activity cannot be separated from the need for funds. To meet these funding needs, hospitals can be obtained through inpatient and outpatient health services.

The application of a clear and detailed information system has a very important role in operational activities. A clear information system can help the right decision-making process based on information obtained from a clear information system. Externally, hospital operations become more focused and can improve service performance and companies can



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get a more competitive advantage when compared to other health service institutions. One application of information systems that has an important role in operational activities is the Accounting Information System. The function of the Accounting Information System in short is to collect, record, store, maintain and process data and information in the process of accounting transactions that routinely occur so that in the end it can produce adequate accounting and financial information. The resulting information will be used by management in the framework of decision making for generating reports that are used internally and externally. In addition to the purpose of decision-making materials, the information produced is also commonly used in strategic planning that will be carried out by companies to be able to compete with other similar companies and also for the benefit of the company's internal control. Companies will have difficulty in controlling business activities if there is no Accounting Information System.

In the continuity of a company's business, it certainly requires large costs for the provision and procurement of adequate services and health services, for that the income obtained, which is the result of health services provided, the Accounting Information System, especially the Revenue Cycle, becomes a very important part for the purpose of controlling, meeting information needs and supporting the company's strategy making. Therefore, it is important to implement an Accounting Information System, especially the Revenue Cycle based on the implementation of the flowchart model for designing the Accounting Information System: Revenue Cycle. Based on this background, the author wants to conduct research on accounting information systems, especially on the revenue cycle applied by hospitals whether it is in accordance with the actual flow, therefore in this study the author takes the title "The Application of Accounting Information System: Revenue Cycle at PT Siloam International Hospitals – Manado".

## **2. LITERATURE REVIEWS**

### **2.1. Accounting Information System**

Accounting Information System is a system that starts from collecting financial or economic data and information as well as managing data and transactions which will then be communicated to people who need the information for decision making. (Haryono, 2011). According to Azhar Susanto (2013), an accounting information system is a combination of individuals as users, technology as facilities, procedures and media, and control for the purpose of coordinating arrangements in order to help management and other users of information both outside and inside the organization as a basis for decision making.

### **2.2. The Revenue Cycle**

The revenue cycle starts from the provision of goods and services to customers and is closely related to the receipt of payments both cash and non-cash for business activities carried out by the company. Because the business processes of each company are different, therefore the revenue cycle is also different. The function of the revenue cycle is as a series of business activities and media for providing information about operational activities, especially fulfilling customer demand. Information and data generated from a revenue cycle will then be used as input for the procurement cycle and productivity cycle to see estimates for meeting customer demand and also as a reference in the next period. (Mulyadi, 2016).

### **2.4. The Purpose of Accounting Information System**

In order to meet the needs of information both from external and internal parties, an accounting information system must be designed in such a way that it can fulfill every function. However, to be able to carry out the function of the accounting information system there are three main objectives of the accounting information system according to La Midjan (2001), namely:

1. The purpose of presenting information that is clear, fast and effective. The element of relevance of information is very important. An information can be said

to be useful if the information is relevant, complete and accurate so that the information can be said to be useful.

2. Purpose of internal control. This goal intends to be able to protect the assets and resources owned by the company on an ongoing basis. Therefore, an information system must be able to contain the entire series of activities and business activities that occur both within the company and outside the company.
3. Savings goals. With this goal, the company reduces unexpected costs, all of which are allocated into the planning and processes in the accounting information system, all of which have been budgeted.

### **2.3. Snowball Sampling Method**

According to Neuman (2013) in the journal Nina Nurdiani (2014), the type of snowball sampling is done by taking a number of cases by looking at the relationship between one individual and another, between one activity and another activity which then looks for further relationships with the same process. This method is a sampling method with a rolling process used to clarify the relationship between respondents, activities and existing data. The sampling method is analogous to a snowball that is formed from a small size but continues to roll and forms a large snowball size with the addition of snow to the rolling snow bed.

In the snowball sampling method, the initial snowball formed starts from the initial identification of cases that are included in the research criteria. Then based on the identification of linkage relationships either directly or indirectly, respondents or subsequent sample units are found. And so on until the data and information needs in this sampling process are adequate, sufficient and accurate. This sampling method is believed to be effective for revealing issues that are difficult to uncover. Interviews and the process of collecting data and information are informal and flexible, sometimes inserted with laughter to break the ice. (Nurdiani, 2014).

The advantages of this method are being able to find respondents who are difficult to determine and things that seem taboo to present to the social world. However, on the other hand, the snowball sampling method requires initiative, independence and high creativity in acting in the field and interpreting the sampling results. (Nurdiani, 2014).

## **3. RESEARCH METHOD**

In this study, the author used a type of descriptive research with a qualitative approach. The research was conducted based on conditions and circumstances that actually occurred directly at the data source, namely at PT Siloam International Hospitals – Manado. The data collection process is carried out by conducting informal interviews from several internal company respondents and information in the form of written data such as vision and mission as well as a brief history of the company.

The type of data used is the type of primary data. Primary data is a type of data obtained directly from informal interviews conducted with individuals related to research and data as well as information obtained directly from field observations of business processes carried out related to the special accounting information system for the revenue cycle at PT Siloam International Hospitals – Manado.

The stages in researching the issues raised are:

1. Object Identification

The object of study is PT Siloam International Hospitals – Manado which is one of the private hospitals that has gone public in Indonesia. After the object is determined, the researcher then identifies a general picture of the company.

2. Preliminary Survey

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The survey was conducted after the object identification process with the aim that the author could identify problems to be raised in this study. The appropriate title is then determined based on the issues raised.

3. Data Collection

The data collection process was carried out by informal interviews conducted by the author to several internal respondents in the company and based on the results of field observations on business processes that naturally occur.

4. Data Analysis

Data analysis is carried out by the author by processing data and information obtained from observations and interviews conducted which are then interpreted to make it easier to understand.

5. Presentation of Research Results

The results of the data and information obtained and analyzed are then contained in a projected flow chart and conclusions and suggestions are drawn.

**4. RESULTS AND DISCUSSIONS**

At first PT Siloam International Hospitals – Manado was named Siloam Gleneagles Hospital which is a collaboration hospital between Lippo Group and Gleneagles. PT Siloam International Hospitals – Manado is one of the private networks owned by Lippo Group in the city of Manado. Restructuring is one of the company's strategies in facing global competition and also changes in post-pandemic economic conditions. To make the strategy real, the company must certainly put capable people for each of its tasks and responsibilities. In accordance with the vision of PT Siloam International Hospitals, namely "International Quality, Reach, Scale, and Godly Compassion." And its mission is, "To be a trusted choice to get international standard health services, health education and research." In connection with the vision and mission of the company, nursing development or the field of hospital nursing is responsible and has a very important role in the realization of the vision and mission.

**The Application of Accounting Information System: Revenue Cycle at PT Siloam International Hospitals – Manado**

The accounting information system of PT Siloam International Hospitals Manado consists of individuals who run accounting information systems, applicable procedures, supporting documents, software used and information technology infrastructure, all of which are elements of the accounting information system in order to support and fulfill its objectives of supporting daily operational activities and supporting management decision making. The flow chart of Accounting Information System: Revenue Cycle at PT Siloam International Hospitals Manado can be seen in Figure 1. Figure 2 & Figure 3 below:



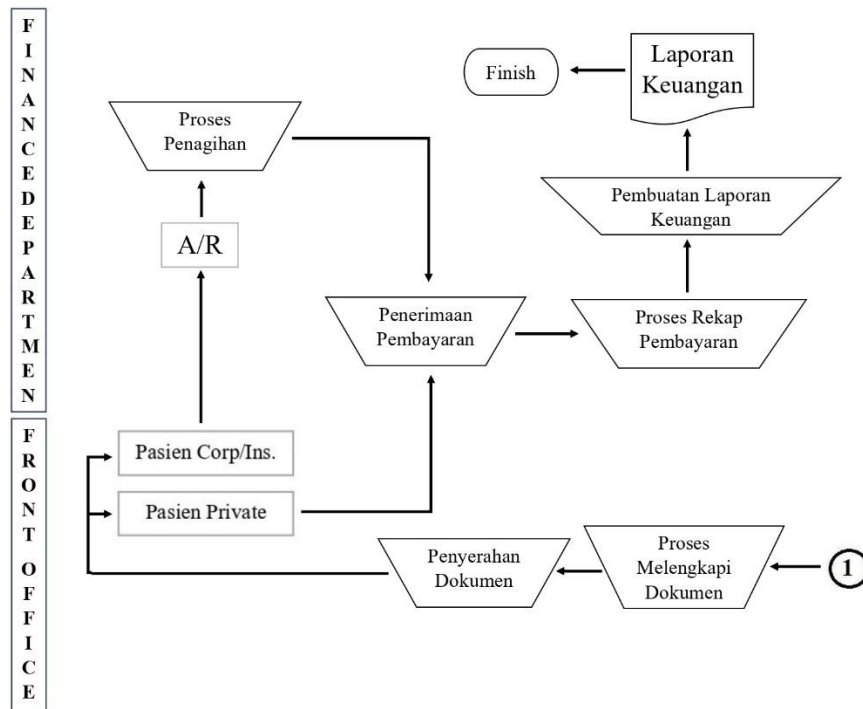


Figure 3. Revenue Cycle Flow Chart at PT Siloam International Hospitals – Manado as a Whole

The accounting information system applied to PT Siloam International Hospitals Manado can create internal control consisting of several elements of internal control in general, namely:

1. Control Environment

The accounting information system at PT Siloam International Hospitals Manado is able to create a control environment. The administrative department, medical records section, finance department that operates accounting information system software is able to create a good control environment in accordance with its duties. The established procedures in connection with the admission of patients have been carried out by the receiving officer, able to create an adequate control environment in the process of carrying out their responsibilities. Billing and receipts made in 3 (three) duplicate format, able to create internal controls that can minimize the risk of irregularities and fraud that can be done.

2. Control Activity

The accounting information system implemented by PT Siloam International Hospitals Manado is able to encourage the implementation of good control activities. The medical record documents, payment billing and patient number reports encourage the implementation of control activities when all documents are filled in based on the facts of the examination results and the physical reality of the patient. Software used on a computer base with the Windows 10 Pro program is able to manage data and existing information technology infrastructure is also very adequate to encourage the implementation of control activities, namely when existing data and information are managed and stored completely and accurately. Individuals who carry out accounting information systems and patient admission procedures encourage the implementation of internal control activities, namely by separating duties and responsibilities for the patient admission and data processing departments.

3. Risk Assessment

The application of accounting information systems at PT Siloam International Hospitals Manado can overcome risk assessments that could occur and harm the hospital.

4. Information and Communication

Accurate, reliable, and reliable information can be generated from the application of accounting information systems at PT Siloam International Hospitals Manado. With this information, it can assist management in the decision-making process in connection with the management and control of operational activities through communication in the form of direct actions and verbal orders.

6. Supervision

The accounting information system implemented by PT Siloam International Hospitals Manado greatly assists the supervision process carried out by the Financial Controller in order to prevent all acts of fraud and misappropriation which can certainly harm PT Siloam International Hospitals Manado either directly or indirectly.

## 5. CLOSING

### 5.1. Conclusion

The accounting information system implemented by PT Siloam International Hospitals Manado has been running well, in accordance with general hospital operational standards and functions on the company's internal control, especially in the revenue cycle. The implementation of an adequate accounting information system that has been implemented by PT Siloam International Hospitals Manado is characterized by the human resources at PT Siloam International Hospitals Manado are competent and experienced individuals in their fields and have successfully carried out their duties and responsibilities well, the software used in connection with data processing is very adequate and supports operational activities carried out in terms of inputting data and patient information, the documents are used in a series of accounting information systems as tools and media for generating revenue information, patient admission procedures are carried out in a structured, detailed and consistent manner and the technology infrastructure used strongly supports operational activities specifically in the process of storing data and information both medical and non-medical.

### 5.2. Suggestion

Based on the description that has been stated in the formulation of conclusions, the researcher recommends several suggestions that are expected to provide benefits to related parties, for the next researcher, the object of research should not only be in one hospital so that the comparison process is not only based on comparison of theory and what is run in the field but can also be compared with other hospitals. Further research can also compare the flow chart of information systems with one another and several theoretical points can be developed according to the needs of further research and for PT Siloam International Hospitals Manado, it is better for the documentation process or archive and document storage to be given more attention, starting from adequate storage and the process of moving and submitting archival documents so that important documents can be stored and searched easily when needed for certain purposes such as audit purposes.

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