

# ANALYSIS OF THE ACCOUNTING INFORMATION SYSTEM FOR PHARMACEUTICAL INVENTORY AT THE GONTING MALAHA VILLAGE HEALTH CENTER, ASAHAN REGENCY

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**Abstract.** Examining how the Gonting Malaha Village Health Center in Kab. Sharpener keeps track of their medication inventory is the primary goal of this study. Primary data is the source for this study. Observation, interviews, documentation, and questionnaires were used to gather this study data at the research sites. According to the study's findings, the Gonting Malaha Village Health Center's Accounting Information System is poorly implemented. In contrast, the Gonting Malaha Village Health Center only uses manual processes for keeping track of medication supplies and computations. Despite knowing that the system regulates all ongoing activities, the Gonting Malaha Village Community Health Center has not installed an accounting information system. This is due to the fact that the center's operations continue to run smoothly without the system. Unfortunately, due to network issues, the Gonting Malaha Village Community Health Center had to rely on manual computations and record keeping.

**Keywords:** accounting information system; medicine inventory

## I. INTRODUCTION

Accounting information systems are very important for every business because this system details financial transactions as well as other operational details. To make accurate decisions, businesses use inventory accounting information systems to process and present data about their inventory. The inventory accounting information system for pharmaceuticals at the Health Center must be monitored using effective and efficient inventory management techniques. In terms of purchasing or acquiring medications at the Health Center, the appropriate accounting information system is one that tracks the purchasing process securely and complies with all relevant regulations. Employees are responsible for avoiding duplication of tasks or authority as outlined in the division of labor. This is because it can raise doubts about the accuracy of the oversight of the drug procurement procedures, so the number of employees at the Health Center must align with this. (Arsyadi, 2020). Management uses reports generated by the inventory accounting system to oversee the company's operations, while other stakeholders such as shareholders, creditors, and government agencies use them to evaluate the company's performance. This system consists of various forms, records, procedures, and tools to manage data related to the company's business. According to the type of business, inventory refers to the items owned by the company. According to what we have learned so far, the inventory accounting information system is a program that assists in the planning, control, and management of a company's inventory by processing data and transactions. The

organization's dependence on information systems is very important because these systems facilitate the delivery of high-quality data and ease decision-making. (Febriani et al., 2024). Health centers are an important aspect of any successful health organization; health centers serve as a hub for community health development, promoting community engagement, and providing integrated and comprehensive services to the communities living within their service areas. (Nofa, N. D., & Amiranto, J. B. 2023). After the doctor examines the patient according to their illness, the health center offers medication services. Once the doctor writes the prescription, the patient can pick up their medication at the pharmacy. Patients are required to follow the established process to obtain their medication from the incoming and outgoing drug flow. In addition, to track all medication inventory requests, there must be a system to document, archive, and assign tasks related to finding the best and most reliable medication supplies. (Putri et al., 2023). This research identifies several issues in Gonting Malaha Village using case study theory and focused interviews with the health center. Some of these issues include the availability of medications that have expired and medications that are damaged due to the implementation of an accounting information system that is still manual due to network limitations. As a result, the Gonting Malaha Village Health Center in Asahan Regency is facing certain challenges. However, community health centers must be able to create a computerized system to monitor medications in the health center in line with technological advancements. The receptionist can then perform manual registration to help update records with incoming requests. The

fact that the same officer is responsible for equipment as well as medications and data management at the community health center is an example of how the current situation manifests in health supply administration. This has led to a backlog of tasks at the Gonting Malaha Community Health Center in Asahan Regency, and this is reflected in every step of the treatment process: requests, reception, storage, distribution, recording, and reporting. The community health center will suffer due to this poor management. (Mustofa et al., 2021).

Health centers must be established in every sub-district, with the provision that under certain conditions, it is permissible to establish multiple health centers in one sub-district. Based on the Regulation of the Minister of Health of the Republic of Indonesia Number 43 of 2019, community health centers can operate a large number of facilities. In the areas served by these health centers, residents rely on this facility for various medical care needs. Community health centers offer several advantages compared to hospitals, including lower service costs and better accessibility. Publicly funded community health centers have the responsibility to improve the quality standards of the care they provide so that they can compete with private hospitals, especially for residents in remote areas where travel time to hospitals is limited. Because it is one of the variables that affects the services of community health centers, the provision of medications at these centers plays a very important role.

One of the significant current assets is the provision of medications. There are concerns that the community health center will not be able to meet patients' medication requests if the supply of drugs is insufficient. Another area vulnerable to fraud and sabotage is the pharmaceutical supply chain. Therefore, the operations of the community health center cannot run smoothly if accounting practices have not been properly implemented. One of the main aspects that influences the quality of hospital services is the inventory of its medications (Wulan, W., & Hasan, W. O. A. 2022). Based on previous research that serves as the foundation for this study, namely from Wulan & Hasan, W. O. A. (2022), it is stated that functions, data management, documentation, and structured accounting records are all necessary for the effective implementation of an accounting information system for medication inventory. This note will be used to purchase inventory. According to Putri, V. S., Soleh, A., & Astuty, K. (2023), medications with earlier expiration dates are distributed first in the pharmaceutical inventory accounting system that uses the first-in, first-out (FIFO) method, as well as in the first-expiration-first-out (FEFO) storage of medications. According to Mesakh & Pane (2022), an efficient and effective inventory management process should be used to oversee the accounting information system for pharmaceutical inventory. According to Nofa, N. D., & Amiranto, J. B. (2023), one of the alternative services for fast, accurate, and technology-based delivery is the medication inventory information system. According to Rizky, A. T., Anggraini, D., & Nurhayati, Y. (2020), an effective and efficient computerized system for the application of accounting information for pharmaceutical inventory in companies is very important.

To ensure that all transactions have been recorded, authorized correctly, are valid, accurate, and can maintain the

company's operations efficiently and effectively, this research will examine the inventory accounting information system of the Gonting Malaha Community Health Center. The aim is to enhance the operational implementation of the system and provide optimal service.

#### *Accounting Information System*

A system consists of interconnected parts that work together to achieve a common goal. Data that has been organized, processed, or analyzed to assist in decision-making is known as information. With the right setup, an accounting information system can enhance the quality of a company by providing accurate, comprehensive, relevant, and timely data when needed (Yuliani, D., & Sunarmi, S.). (2023). The minimal dual subsystems that depend on each other and work together to achieve a common goal constitute an information system. If customers can leverage the data in the reports as a basis for decision-making based on fiscal summaries, accounting is a cycle that includes recording, reconciliation, management, organization, and the initiation of information exchange as well as various financial-related activities. Management relies on accounting information systems for all aspects of business, especially for financial data (Syarvina, Wahyu et al., 2023). Financial reports and their procedures are greatly assisted by accounting information systems as they support the operations taking place in operational activities. (Daulay et al., 2024). Company management will struggle to make assessments without one of the information systems; without reliable information, this is impossible. Because the Accounting Information System (AIS) is fundamentally a system that analyzes data and transactions to provide valuable information for planning, organizing, and managing a business, it is essential for all companies to have such a system. Both human intervention and automated computer systems can handle accounting data processing information systems. (Fatwa et al., 2023).

One of the factors contributing to the success of accounting information systems (AIS) is the evolution of relevant information technology. Integrating formalized internal controls into a strong management culture is the primary goal of SIA organizations. (Kusmilawaty et al., 2023). To assist in planning and decision-making, the accounting information system is designed to process and collect accounting information that is relevant to the company. The expansion of information technology in recent years has been phenomenal, to the point that almost every aspect of business applications has utilized and contributed to the creation of information systems very effectively, enabling the advancement and growth of companies. To maintain efficient and successful business operations, it is important that all recorded and approved transactions are valid and accurate. This is where the accounting information system plays a role. (Buana et al., 2023).

#### *Preparation*

The term "inventory" refers to a collection of items owned by a company that have already been used or are undergoing some type of production and are expected to be sold within a typical business period. The main purpose of the inventory accounting system is to document the transformation of all types of warehouse inventory. The sales, purchasing,

returns, and physical inspection systems all depend on this system. Organizations and businesses that are not involved in the sale, processing, or resale of their inventory include educational institutions, such as colleges and universities. It is safe to say that the purchase and use of what is already owned falls within the scope of inventory management. For now, it makes sense to assume that the only time management and inventory recording take place is during the purchase and issuance of goods. Medication to relieve pain, halt the progression of disease, or even cure it, people often turn to medications, which are compounds derived from various sources such as plants, animals, minerals, or specific chemicals.

## II. RESEARCH METHODS

This study uses a qualitative descriptive research strategy, where the author synthesizes data obtained from observations conducted within the company. Primary data is a source of information. The term "primary data" refers to information collected directly from its source. Opinions, observational data, and findings from individual and group studies are all forms of primary data. Interviews with the head of the health center and pharmacy staff, who are aware of the medication supplies at the facility, provided the data used in this research. The purpose of this study's data collection approach is to examine accurate and relevant data related to the issues raised. To accurately characterize the items being studied, it is necessary to collect accurate and systematic data for analysis and interpretation.

## III. RESULT AND DISCUSSION

The analysis and discussion of the system and procedures for recording drug inventory at the Gonting Malaha Community Health Center, along with the results of interviews with the head of the health center and pharmacy staff, indicate that the system in use does not align with the theoretical framework that integrates management information, documentation, and functions. The weakness of the facilities at the Gonting Malaha Village Health Center due to network issues has resulted in a very basic method of counting medication supplies in the village, which involves physically or manually counting items in the warehouse, then recording and adjusting them according to the system in use. Although the Gonting Malaha Village Health Center is aware that all activities taking place are regulated by a system that ensures the smooth operation of the health center, especially if the system functions well, it still does not have a recording information system. This is due to the fact that many medications at the community health center go unused until they expire or become damaged because of the lengthy process of inventory counting. However, due to network limitations, the Gonting Malaha Village Health Center can only perform calculations and record data manually. This is also the reason why the Gonting Malaha Village Health Center has not completed the construction of its facilities and infrastructure. The research results indicate that the implementation of the Drug Inventory Accounting

Information System at the Gonting Malaha Village Health Center has not been running well. This is due to the fact that the Accounting Information System at the Gonting Malaha Village Health Center has not been used correctly. Conversely, the Gonting Malaha Village Health Center relies solely on manual methods for counting and recording drug inventory. Local network issues have prevented the Gonting Malaha Community Health Center in Asahan Regency from implementing the system. To minimize the possibility of losses, all healthcare facilities must have a good accounting information system that is well-designed. This system will facilitate users in accessing relevant data when making selections for drug inventory, procurement, and other related matters. The purpose of the inventory accounting information system is to document changes that occur in all types of warehouse inventory. The sales accounting system, sales returns, purchases, returns, and production costs are all interconnected with one another. Organizations must always monitor inventory levels and find strategies to address financing costs caused by inventory accumulation in order to maintain an accurate and up-to-date accounting record system.

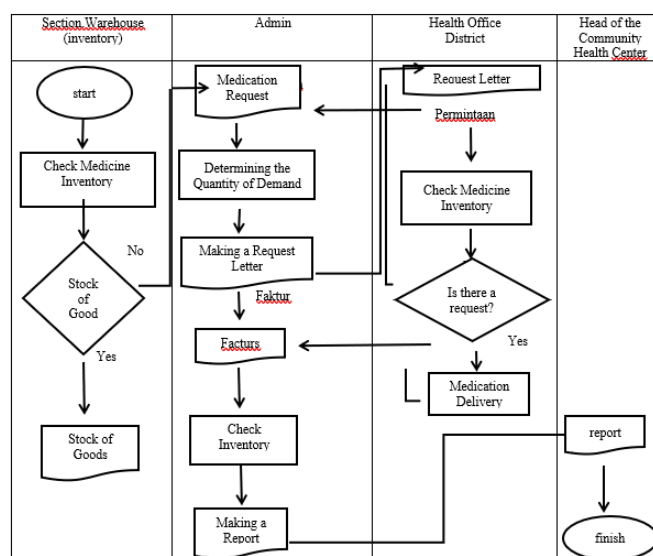


Figure 1. Inventory Accounting Information System of the Gonting Malaha Asahan Community Health Center

In the past, the inventory procedure at the Gonting Malaha Community Health Center still used a manual information system. However, along with technological advancements, community health centers are beginning to plan computerized and manual systems for receiving medications from the health center. The receiving officer will then manually record the received medication by matching the request records with the items that were actually received. (Alakel et al., 2019). Users will be able to save time in processing data thanks to technological advancements, and the knowledge gained will be very beneficial, practical, and advantageous for the organizations or institutions that employ them. The Gonting Malaha Community Health Center can utilize operational management, particularly inventory management of medications, to become more effective and efficient as an

alternative way to improve its performance. (Maulana & Sudarma, 2021). Due to their unique characteristics, pharmaceuticals require a specialized inventory management system. First of all, the stock of medications is fragile and has an expiration date. Secondly, the frequency and severity of the disease, which can strike at any time and is therefore difficult to anticipate, make it challenging to determine how much medication will be needed and when it will be required. One of the main aspects that affects the quality of healthcare services is its inventory of medications. Medical facilities are at risk of not being able to serve their patients and clients well if they do not have sufficient supplies. There needs to be a reliable system to assist in the procurement, storage, and distribution of medications due to the high demand for pharmaceutical and medical goods in healthcare facilities, particularly medications, as well as the fact that the company's main source of revenue comes from drug sales transactions.

In terms of tracking medications and consumables, health service pharmacy installations use a system called first-in, first-out (FIFO) and first-expiration-first-out. (FEFO). This means that medications with an earlier expiration date are released first. After the items arrive at the health center, the pharmacist checks them, then records them in the ledger and the warehouse stock card. (Nurhasanah et al., 2019). If monitoring is to be easier, a system is needed that can track all medication inventory transactions and quickly identify signs of fraud. If inventory management remains orderly, this system must also be able to control the inventory. An accounting information system (AIS) tailored to needs is a crucial system that must be in place. To achieve efficiency, strong internal control over product inventory and accounting information systems is required (Dharma et al., 2023). Since hospitals purchase medications in large quantities from pharmaceutical companies and then sell or distribute them to patients, their medication inventory is often considered the same as their finished goods inventory. (Andriani et al., 2023). Large quantities of medication are an easy target for scammers, making the monitoring and security of this supply very important. One definition of fraud is the intentional violation of various rules and regulations set by company authorities for the purpose of gaining personal benefit at the expense of others. (Setiyorini & Susilawati, 2022).

The Government Regulation of the Republic of Indonesia Number 71 of 2010 states that inventory refers to all goods and equipment that are sold or delivered to the government for the purpose of supporting operational activities. This physical asset needs to be detailed. If the general financial statements are prepared and presented in cash to record assets, liabilities, and equity items, this standard applies in accordance with PSAP No. 05 on Inventory Accounting. Except for state and regional companies, these requirements apply to all federal, state, and local government bodies. (Kamilah serta Husna.,2024). This is often necessary for a certain period if the inventory amount is determined solely by physically counting the average, and all calculations are made on the balance sheet date or on a date sufficiently before or after the balance sheet date. During the counting process, auditors must understand and be able to verify through appropriate observation, testing, and

investigation, the most reliable inventory methods. He must also evaluate the client's statements regarding the quantity and physical condition of the inventory to ensure its accuracy. (Nurdin et al., 2023). Assuming that hospitals purchase medications from pharmaceutical companies and then sell or distribute them to patients, the medications in the hospital's inventory are considered finished goods inventory. It is important to monitor and maintain the inventory of medications on a large scale because, for example, there is a possibility of fraud involving that inventory. When someone in authority within an organization deliberately violates many rules with the aim of gaining personal benefit at the expense of others, this is known as fraud. Allowing fraudulent activities or deception to continue without preventive measures and efforts to expose them threatens or halts the sustainability of the company.

#### IV. CONCLUSION

Researchers found that the use of Accounting Information Systems for recording drug inventory at the Gonting Malaha Village Health Center is still not optimal. This is due to the fact that the Accounting Information System at the Gonting Malaha Village Health Center has not been utilized correctly. Instead, the Gonting Malaha Village Health Center still relies on manual calculations and drug inventory recording. If everything goes smoothly, the Gonting Malaha Village Health Center has not yet implemented an accounting information system. This is because the health center is fully aware that all current operational activities are already using a system. However, due to network limitations, the Gonting Malaha Village Health Center can only perform recording or calculations manually. This is also what has caused the Gonting Malaha Village Health Center to not yet complete the construction of its facilities and infrastructure.

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