

# Analysis of the Application of Accounting Information Systems for Cash Receipts and Disbursements in Hospitals: Literature Review

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## ABSTRACT

The crucial role of hospitals in health care and the need for professional management as well as the emphasis on advances in information technology and the urgency of accounting information systems were identified. The purpose of this research is to evaluate literature studies to determine the application of accounting information systems for cash receipts and disbursements in various hospitals. The research method used a literature review of several national articles that were searched using google scholar set aside 10 articles with the keywords hospital cash receipts and disbursements. The review results from 10 articles showed a variety of impacts and benefits, including implementation challenges in some hospitals. Findings included technological constraints, calculation errors, and potential operational efficiencies. Nonetheless, certain hospitals managed to implement accounting information systems well, minimize the risk of errors, and improve efficiency. Conclusion: Accounting information system implementation contributes to operational efficiency, internal control, and financial statement accuracy, with a focus on resource optimization and reputation enhancement. Continuous efforts and technology integration are the keys to optimal system implementation in hospitals.

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## 1. INTRODUCTION

In today's rapidly evolving corporate Accounting is financial information, which has the aim of producing and then reporting relevant information to interested parties. Kartikahadi, (2026:3) Meanwhile, according to [1], Hospital Accounting is defined. as an information system that produces financial reports to interested parties regarding economic activities and hospital conditions.

[1] state that hospitals are a type of business that operates in the service sector health services. Because the regulations regarding hospitals are unclear, hospitals need to be managed professionally. Apart from carrying out public health service functions, hospitals also have training, education and research functions. Hospitals are established and organized with the main aim of providing health services in the form of nursing care, medical procedures and

diagnostics and medical rehabilitation efforts to meet patient needs. The hospital is a place for sick people to seek and receive medical services as well as a place for clinical education for medical students, nurses and various other health professional personnel.

Advances in information technology have caused the business world to be faced with increasingly critical situations or conditions, requiring businesses to be more effective in achieving their goals. As a business goal, many of the largest companies pursue laboratory research. To achieve these goals, companies need an effective information system. A good information system will find information that is relevant to your needs. Good information is information that can be delivered in a timely manner, is useful, and can be shared. One of the important information systems in any business is the accreditation system [2].

System Accounting information is a component that collects, classifies, processes, analyzes and combines financial information that is relevant for decision making by external parties such as the government, society, investors and creditors as well as internal parties, especially management. [2]vv

According to [3] Cash is the most current asset and almost every transaction is influenced by cash. Cash plays an important role as initial capital for hospitals so they can carry out health service activities for the community. So the hospital needs an information data processing system that supports it. One of the information systems needed is an accounting information system.

Cash receipts at hospitals come from patients, namely from sales of medicines and services that have been produced. At the time of establishment of the Hospital cash fund, the next source of finance comes from income and

loans or debt. This is different from cash disbursements used to finance hospital operations, such as repair costs for fixed assets, procurement of facilities and infrastructure and procurement of various medical equipment and materials [4].

[5] stated that cash disbursement AIS activities include the process of ordering raw materials, equipment and services; process of receiving raw materials, equipment and services; process of approving supplier invoices; and cash disbursement processes. In each process there is a clear separation of responsibilities and tasks carried out in each function in the cash disbursement SIA.

So the aim of this research is to determine the application of the accounting information system for cash receipts and disbursements in hospitals. So it is hoped that this research can be useful for hospitals and everyone, namely that it can provide contributions in the form of information related to the implementation of accounting information systems for cash expenditures and receipts in hospitals through this Literature Review.

## 2. METHODS

The method used in this research is Literature Review, which is a study carried out to analyze literature selected from several sources so that it becomes a conclusion and becomes a new idea. The journals used in this study are journals that discuss topics with the keywords, namely: Accounting Information Systems for Hospital Cash Receipts and Expenditures. Writing 10 articles, all of which consist of National articles with a Quantitative research design in the 2020-2023 period.

**Table 1. NATIONAL JOURNAL ANALYSIS. 2020-2023**

No	Author's Name & Year of Publication	Research Title	Research Methods	Research Result
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|----|--|---|--|---|
| 1. | Nurfadilla Oktaviana, Anthon Simon Yohanes Kerihi, & Yohanes Demu. (2023)  | Implementation of an accounting information system for cash receipts and cash disbursements at RSUD Prof. DR. WZ JOHANNES KUPANG CITY | Descriptive research with a qualitative approach. The types of data used are quantitative data and qualitative data. | The results of this research show that the accounting information system for cash receipts and disbursements at the Regional General Hospital (RSUD) Prof. Dr. WZ Johannes Kupang City is good, but its management is still poor using the excel application because they don't have a special application yet.   |
| 2. | Mochammad Fariz Rully Ardiansyah, M. Wimbo Wiyono & Deni Juliasari. (2021) | Analysis of the application of information systems Accounting for Cash Receipts and Disbursements at RSUD Dr. Haryoto Lumajang.       | This type of research is descriptive research with a qualitative approach  | The results of this research state that the application of an accounting information system for receipts and expenditures is appropriate, this is because implementing an accounting information system can make recording in bookkeeping easier, and will reduce high levels of risk, and data can be structured and stored safely.  |
| 3. | Come onMaretta Maharani & Ulfatul Khasanah (2022)                          | Evaluation of the Accounting Information System for Inpatient Installation Cash Receipts at Ngimbang Lamongan Regional Hospital.      | The research approach used is a cross-sectional approach. The type of data used is qualitative data.                 | Based on the research results, the accounting system for inpatient installation cash receipts at Ngimbang Lamongan Regional Hospital is adequate. Hospitals have an organizational structure that separates each function. The documents used have been made in duplicate, have serial numbers printed and have been authorized by the authorities. The procedures implemented in the inpatient installation cash receipt system at Ngimbang Lamongan Regional Hospital are quite adequate. |
| 4. | BeautifulAinulia & Siti Rodiah (2023)                                      | Analysis of the Effectiveness of the Cash Receipt Accounting Information System at the Zainab Mother and Child Hospital               | Using Qualitative Descriptives.  | The research results show that the analysis of the accounting information system for cash receipts, accounting records and documents used at RSIA Zainab is complete implemented as appropriate and supported by supporting documents that have been authorized by the managing party.  |
| 5. | Dinda Nurfajria Putri & Enda Budiaastuti (2022)                            | Accounting Information System Analysis of outpatient cash receipts at Cirebon Regional Hospital.                                      | The method used in this research is qualitative descriptive  | Based on the research results, the accounting information system for cash receipts from outpatients at the Arjawinangun Cirebon   |

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|---|--|---|---|
| 6. Nur Izati Fitriani, Sri Adella Fitri, Khairul Marlin, Yeni Melia. (2022) | Analysis of the Accounting Information System for Cash Receipts and Disbursements at the Sungai Rumbai Regional General Hospital.                    | Type study which is descriptive qualitative.<br>Done  | Regional General Hospital is quite good, but the information technology infrastructure and software components have been further improved to be able to achieve the objectives of the accounting information system at the Hospital. Accounting Information Systems research results Cash receipts and disbursements at Sungai Rumbai Regional Hospital have used the SIMRS application, but are still being done in stages. Currently, SIMRS has only been implemented in the staffing and patient registration sections. Meanwhile, the accounting information system for receipts and expenditures is still done manually. The Accounting Information System for Cash Receipts and Disbursements at Sungai Rumbai District Hospital has fulfilled several elements such as Human Resources, procedures, forms and the tools used are appropriate. However, the notes and reports are still there not yet in accordance with literature theory. |
| 7. Reza Ary Pratama, Alistraja Dison Please & BiSaraswati. (2021)           | Analysis of the Accounting Information System for Cash Receipts and Disbursements for financial planning and control in Mitra Sejati Hospital Medan. | This research This is qualitative research and uses descriptive analysis methods with a flowchart approach. | The research results show that a good accounting information system has played a role plays a role in improving the internal control system for cash receipts   |
| 8. Mohammed Edison, Jaelani, Hamid, Rachmawati & Nurmi. (2022)              | System Information Accounting for Cash Receipts and Disbursements In Increase Internal Control of Revenue in Hospitals Port Medical Center.          | Study done using descriptive methods.   | Results study show analyze system information   |
| 9. Zuliani Mardin & Sudrajat Martadinata. (2021)                            | Evaluation of the implementation of the Cash disbursement cycle Accounting information system at the Surya Medika PKU                                | This type of research is qualitative by means of literature study.  | The results of the research show that the accounting information system for the cash disbursement cycle at the Surya Medika PKU Muhammadiyah Sumbawa Hospital is not fully in accordance with Mulyadi's   |

	Muhammadiyah Sumbawa Hospital.		theory. These discrepancies are found in the failure to carry out unannounced inspections and the unavailability of documents for applications for refilling petty cash funds and unavailability of check registers.
10. Linda Qurrotul Aini. (2023)	Analysis of the Cash Receipt Accounting Information System at the Sunan Kudus Islamic Hospital.	The type of research used is qualitative descriptive research using interview and observation techniques.	Cash recording at the Sunan Kudus Islamic Hospital, which uses a computerized system, can be said to be quite good. This can be assessed from inputting financial reports and patient data using computer assistance so that it is hoped that errors can be minimized. recording and calculating

### 3. RESULTS AND DISCUSSION

Based on searches of national journals or articles that we have carried out with the keywords hospital cash receipts and disbursements. If we look at and read several national articles regarding cash expenditures and receipts in hospitals, the evaluation of the implementation of accounting information systems for cash expenditures and receipts in hospitals, as discussed in various journals, provides a varied picture regarding its impacts and benefits. Several hospitals, such as RSUD Prof. Dr. WZ Johannes Kupang City and RSUD dr. Haryoto Lumajang, faces challenges in implementation that is not yet fully computerized, which has an impact on manual recording and potential errors. On the other hand, Ngimbang Lamongan Regional Hospital and Arjawinangun Regional Hospital show that good implementation can increase operational efficiency and create a clear separation of functions, reducing the risk of errors. This success can provide benefits in more optimal use of resources.

Zainab Mother and Child Hospital Pekanbaru, Sungai Rumbai Regional Hospital, and Surya Medika PKU Muhammadiyah Sumbawa Hospital still face several obstacles, such as calculation errors and technological limitations. In this context, technological improvements can provide

significant benefits in minimizing the risk of errors, increasing efficiency and optimizing data processing. On the other hand, RSU Mitra Sehati Medan and Hospital Port Medical Center succeeded in demonstrating effectiveness and efficiency in internal revenue control, which had a positive impact on the trust of related parties and the hospital's reputation.

Sunan Kudus Islamic Hospital is a successful example by implementing a good computerized accounting information system. Even though there are still gaps, such as minimal human error, the application of technology has minimized the risk of errors and improve data processing efficiency. Overall, this evaluation highlights that the implementation of a hospital cash receipt and expenditure accounting information system has a positive impact on operational efficiency, internal control, and financial reporting accuracy, with benefits involving resource optimization, increased trust, and strengthened reputation. However, continuous improvement and better integration of technology remains the focus to achieve optimal system implementation.

#### Cash Receipt Procedures

The sources of hospital cash receipts are:

- a. Outpatient Income

- b. Inpatient Revenue
- c. Medical Action Income
- d. Medical Support Income
- e. Other Operational Income (Such as Administration)

#### Flow of Cash Receipts

1. The reception department (cashier) deposits the income to the bank, makes a recapitulation report (Cash control and cashier's report)
2. The recapitulation report is submitted to the verification section
4. The Verification Section checks the documents then the report is submitted to the accounting department.

#### Documents related to Hospital Cash receipts

- 1) Ticket
- 2) Medical Action Note (Outpatient)
- 3) Medication Notes
- 4) Laboratory Notes
- 5) Inpatient Patient Note.

#### Hospital Cash Disbursement Flow

1. Collect proof of expenditure every date
2. Recording Expenditures in the Cash Book
3. Write the expenditure on the Illegal Cash Proof / Bank Proof sheet
4. Combine the proof of expenditure with the Cash Out Proof/Bank Out Proof sheet
5. Inputting expenses into the cash flow explanation into Excel.

#### 5. CONCLUSION

Implementing an accounting information system in hospitals can improve operational efficiency, internal control and accuracy of financial reports. Although some face problems such as calculation errors, technological improvements are expected to minimize the risk of errors and optimize data processing. Successful implementation provides the benefits of resource optimization, increased trust, and strengthened reputation. Continuous improvement and better technology integration remain the focus to achieve optimal system implementation.

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