

ACCOUNTING INFORMATION SYSTEM DESIGN RECEIVABLE at SANTO BORROMEUS HOSPITAL BANDUNG USING SOFTWARE MICROSOFT VISUAL BASIC.NET AND DATABASE MYSQL

Dony Waluya Firdaus 1), Uus Rusmana 2)
Accountancy Computerization Departments
Faculty of Engineering & Computer Science
Universitas Komputer Indonesia
dony.firdaus@gmail.com 1), joseph_pru78@yahoo.co.id2)

Abstract

Financial statements are the Saint Borromeos Hospital is in conformity with the accounting standards Hospitals, but on the billing in the data processing redemption patients are still not integrated with other parts that could result in data input errors that have been generated from one section to another.

Based on the above reasons, the authors take the title: "Accounting Information System Design Patient Due Contractor Santo Borromeus Hospital Bandung Using Software Microsoft Visual Basic.Net And Database MySql". Hospital of St. Borromeus is a service company that is engaged in the healthcare field. The author conducted research on the billing. The research design I use is the design of the study with primary and secondary data, the study is a type of academic research, the type of data used is descriptive research method, survey, and explanatory, data collection techniques used are field research and library research, development models system used is output-oriented methodology, process and data. The structure of the development of the system used is the waterfall. The design of the information system used was the context diagrams, data flow diagrams, and flowcharts.

The author made a design Receivable Accounting Information Systems are expected in processing patient billing data can be processed by either the contractor so as to facilitate the financial reporting process.

Keywords: *Design, Accounting Information Systems, Accounts Receivable, Microsoft Visual Basic.Net & MySql*

1. Introduction

a. Background of the Problem

Physical health is an important aspect in life, a person without a healthy body can have difficulty in

performing daily activities and certainly not to improve the welfare of her life. Recognizing the importance of health, the government made various infrastructure development in the fields of health and education to increase public awareness of the importance of healthy living in everyday life.

Health services are built by the government continues to increase, ranging from the health center, clinic, clinics, and hospitals built by the government or private.

In this era of globalization of health care services in the country to experience competition with health care services from outside country. There are even some health care services from developed countries that have a representative agent in another country to provide consulting services on health services in the country are highly qualified.

This requires health services in the country to further develop the business and improve the quality of health services that satisfy consumer satisfaction would be the maximum health of a health services can lead to confidence and comfort of the consumer itself so that in the future the consumer health service in the health services. Health care services are increasingly competing in everything and consumers are also increasingly aware and understand the health care services so that they are more keen in choosing health care services where they are going to take.

Competition between health services, one of which the hospital does not only occur on qualified medical personnel or sophisticated facilities at the hospital, but should also be supported by the operating system that is effective and efficient as the ease and accuracy of administrative services for customer service. The larger the hospital, the more complex the system is also operational in it. Hospital management requires quality information to support decision-making, information systems can help collect, record, store and process the transaction data into useful information for the management of the economy. Along with the development of information technology, computer-based information systems are widely applied in organizations operating system that is developed enough.

Receivables accounting information systems at the Rumah Sakit Santo Borromeus is in conformity with financial accounting standards, it is known by the general journal, general ledger, cash flow and income statement, also called the report the results of operations. In doing the work in the collection already uses the FoxPro application.

The magnitude of the role of computer-based information systems in patient billing procedures will facilitate the billing contractor in performing its duties in a hospital. Based on the above the writer is interested to take the title: "Accounting Information System Design Patient Due Contractor Santo Borromeus Hospital Bandung Using Software Microsoft Visual Basic.Net And Database Mysql".

b. Identify the Problem

Based on research by the author, the author outlines the issues to be taken are:

1. How Receivable Accounting Information Systems contractors patients hospitalized at the Santo Borromeus Borromeus Bandung.
2. How to design patient accounting information system accounts Contractors of St. Borromeus Hospital

c. Research Objectives

1. Research Purposes

Research by the author intends to obtain data and information relating to the patient's contractor inpatient billing at the Hospital of St. Borromeus Bandung.

2. Research Objectives

The purpose of the implementation of the research conducted by the authors are as follows:

- a. To determine Receivable Accounting Information Systems contractors patients hospitalized at the Hospital of St. Borromeus.
- b. To design an accounting information system accounts hospitalized patients contracting hospital of St. Borromeus

d. Model Development System

According Sutabri (2004: 44) in his book Information Systems Analysis Waterfall understanding is as follows: "The waterfall is a structure in which each stage of system development must be fully completed first before passing to the next stage to avoid the repetition of stages". Development of Accounting Information System which must be done in stages, where stages are carried out must be in accordance with the procedure in order to avoid repetition of the stage when an error

occurs. Information systems development waterfall can be seen in the **Figure 1** below

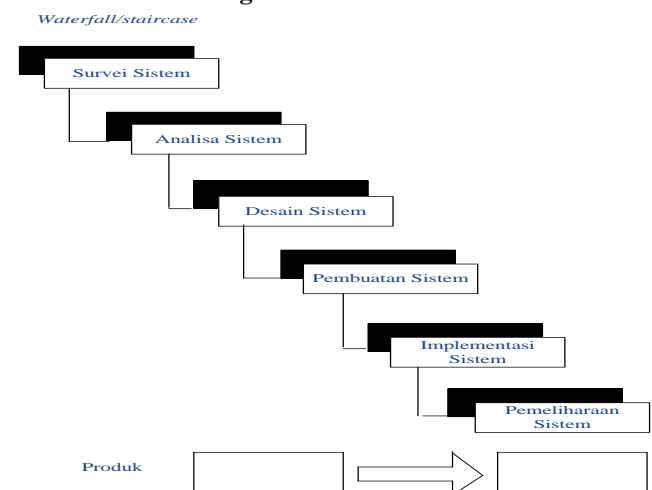


Figure 1. Waterfall Development Model

e. Research Methods

To find a problem that occurs in the company and seek solutions to problems that are found necessary to have a method that can help the direction of the research conducted. In a book entitled Research Methodology (2002: 22) explains that the research methods eksplanatoris is: "explanatory research is research done by conducting experiments and improvements to the system."

The method according Moh.Nazir descriptive study (2005: 54) in his book entitled Research Methods is: "descriptive research method is a method in researching the status of human groups, an object, a condition of a system of thought or a class of events in the present. "

2 Theoretical

a. Accounting Information Systems

Definition of System : A system is a set of elements depend form a single entity. A certain type of economic system is one that defines the economic components and mechanisms such as the company, the industry, a field of national economy and so on. Even the national economy and in the whole world can be seen at the level of the global economy as a complex economic system. Popa *et.al* (2008)

Classification of information systems successful steps into six categories based on a review of 180 studies. Category it is the quality of the system, quality of information, user, user satisfaction, individual impact and organizational impact. DeLone *et.al* (1992).

Definition of accounting information system contained in the book entitled Management Information System according to Susanto is: "is a collection of accounting information system of

subsystems that are interconnected to each other and work together in harmony to process financial data into financial information needed by management in decision-making process in the field of finance. "Definition of accounting information system contained in a book entitled Krismiaji Accounting Information Systems as follows: "accounting information systems is that processes transaction data and to produce useful information for planning, control, and operate the business." (2005: 4)

b. Receivables

There is some meaning or definition of accounts receivable based on the opinion of experts that look different but have the same essence and purpose.

Rusdi Akbar, (2004: 199) defines it as follows: "Accounts receivable is all right or claim companies on a number of other organizations to receive cash, goods or services in the future as a result of events in the past".

According to Warren, Reeve and Fess, (2005: 404) that been translated by Helda Gunawan defines "receivables consist of all claims in the form of money to the other party, including individuals, companies or other organizations".

According Munandar M., (2006: 77) "is bills receivables to other parties that will be requested if the payment had to maturity".

According to Lukman SYAMSUDIN, (2007: 255) defines it as follows:

"Accounts receivable represent receivables arising from credit transactions by the company to its customers."

According Rudianto, (2009: 224) defines it as follows: "Accounts receivable is a claim on the company's debt, the goods or services to others as a result of the transaction."

3 Research Methods

a. Location Research

The history of the arrival of six nuns and the Order of Charity of St. Charles Borromeo bring positive change in the city; Sr. Crispine CB., Sr. Judith., Sr. Gaudentia CB., Sr. Ludopha CB., Sr. Ambrosine CB., And Sr. Lioba CB. They have a high dedication to the field of health care, so choosing a house is abandoned former polyclinic almost no furniture, belonging to dr. Merz in Dago street. Hospital of St. Borromeus came from the

house on September 18, 1921, and is under a foundation chaired by dr. Groot.

Hospital of St. Borromeus start walking as the hospital has only 17 beds. In a period of 3 to 4 years later St. Borromeus Hospital has been expanded to accommodate 90 beds and other health services. After going through some difficult times during World War II, the war of independence and the beginning of the Republic of Indonesia, the construction and development of health facilities resumed.

In the 1990s, the construction of two new buildings have been completed, the building has 4 floors of Mary and Joseph's House has 5 floors, so it can accommodate approximately 370 beds and a range of new health facilities, making St. Borromeus Hospital as a health facility adequate in the city.

In 2001 the Hospital of St. Borromeus obtained ISO 9001: 2000. Then in 2005, Carolus Building construction is completed with 7 floors and 3 basements for this parkir.Saat, St. Borromeus Hospital is able to provide up to 407 beds equipped with the latest medical equipment.

4. Data Analysis

a. Organizational Structure Proceed
Illustration show in **Figure 2**.

b. Proposed Accounting Record System

Accounting Record System is :

1. General Journal.
2. General Ledger.
3. The Trial Balance
4. Financial Statements of Income.

c. Data Flow Diagram

1. Context Diagram
Illustration show in **Figure 3**.

2. Data Flow Diagram Level 0
Illustration show in **Figure 4**.

d. Flowchart System

Illustration show in **Figure 5, Figure 6, Figure 7, Figure 8**.

e. ERD

Illustration show in **Figure 9**.

f. Structure Menu

Illustration show in **Figure 10**.

STRUKTUR ORGANISASI RUMAH SAKIT SANTO BORROMEUS

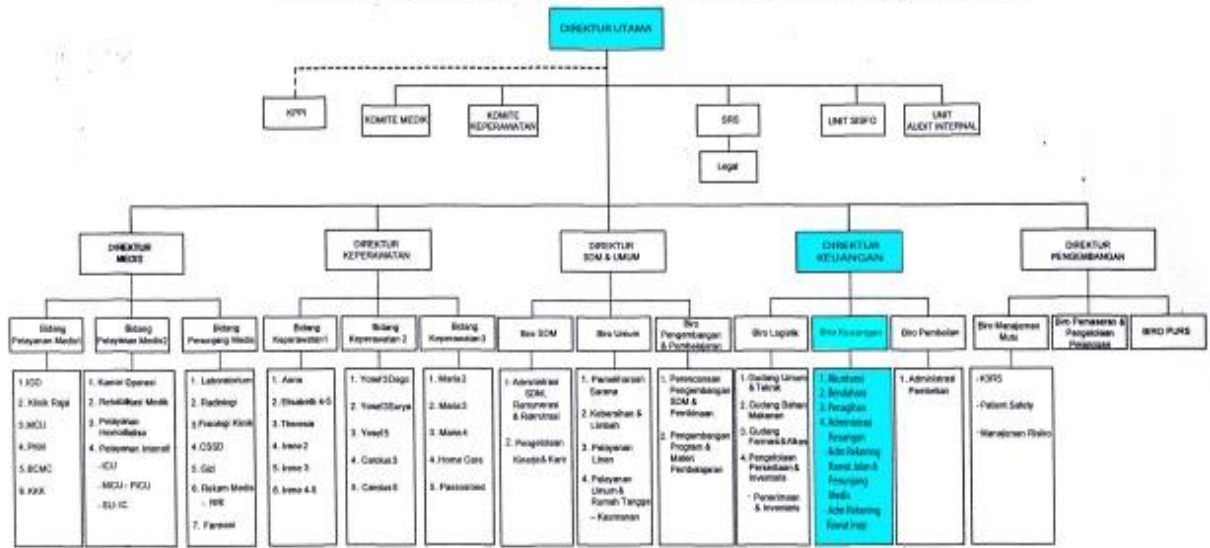


Figure 2. Organizational Structure

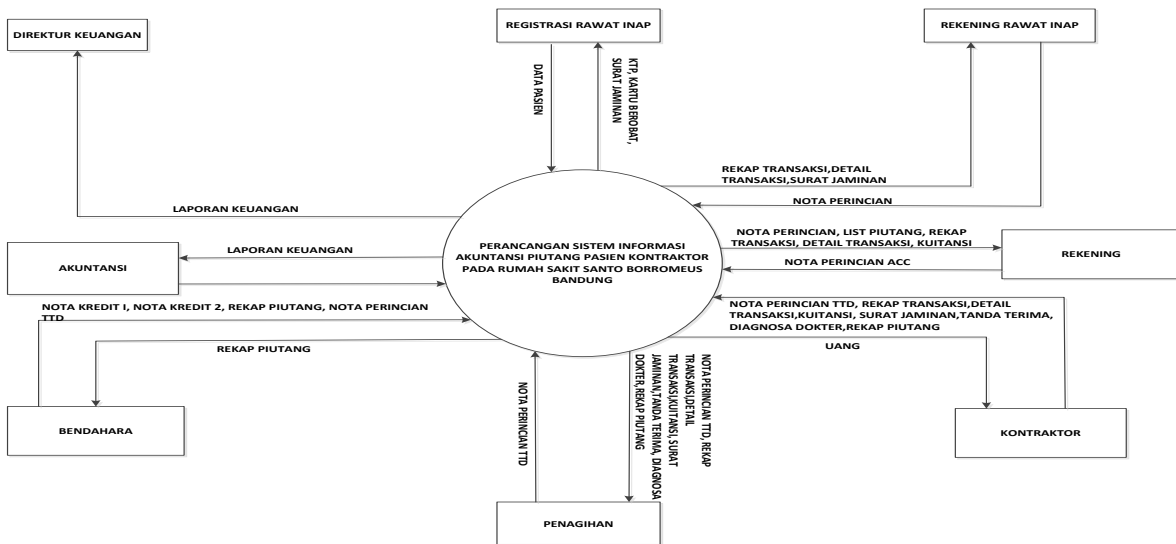


Figure 3. Diagram Context

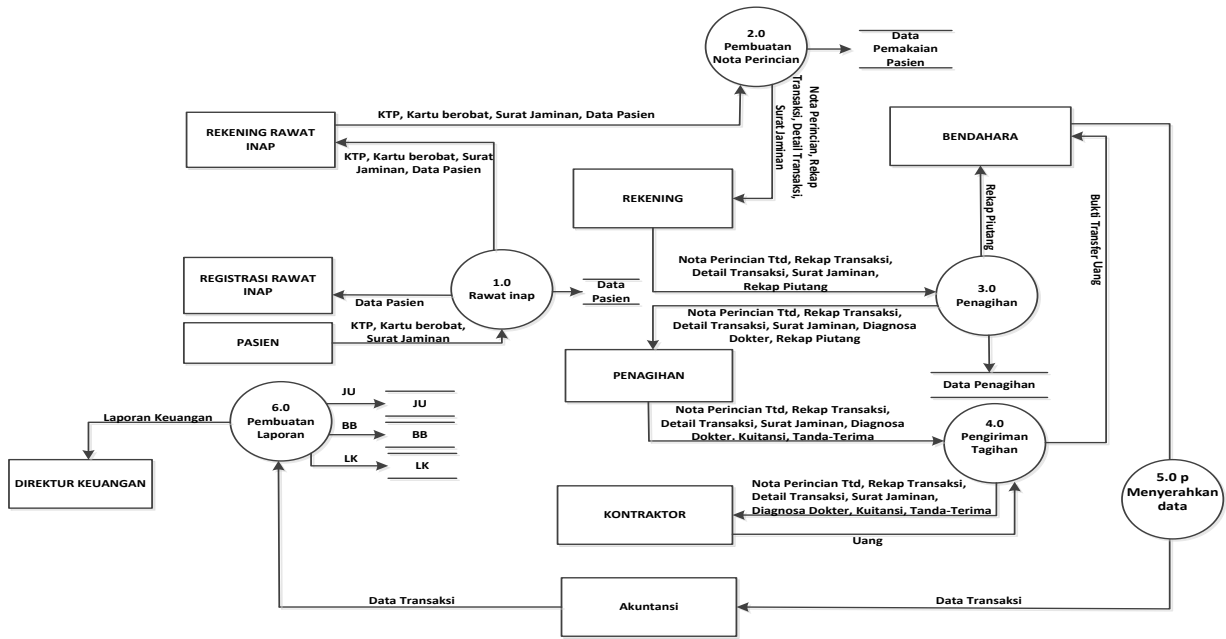


Figure 4. Level 0 Data Flow Diagram

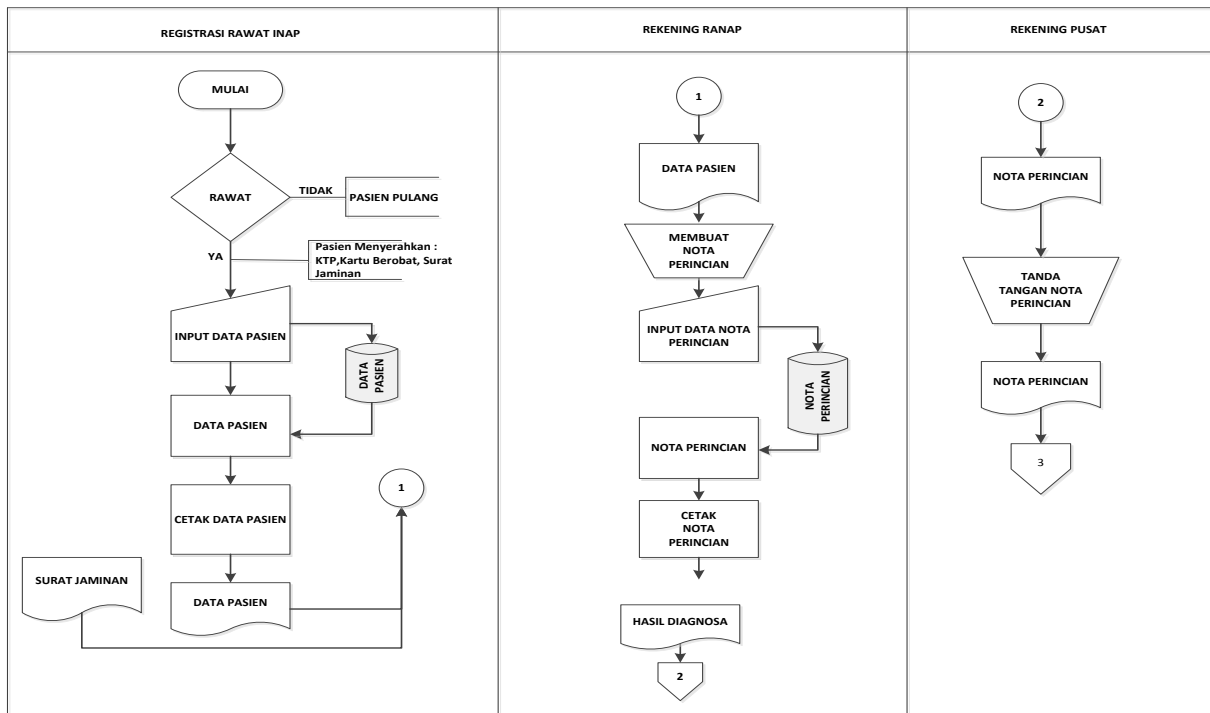


Figure 5. Flowchart System (1)

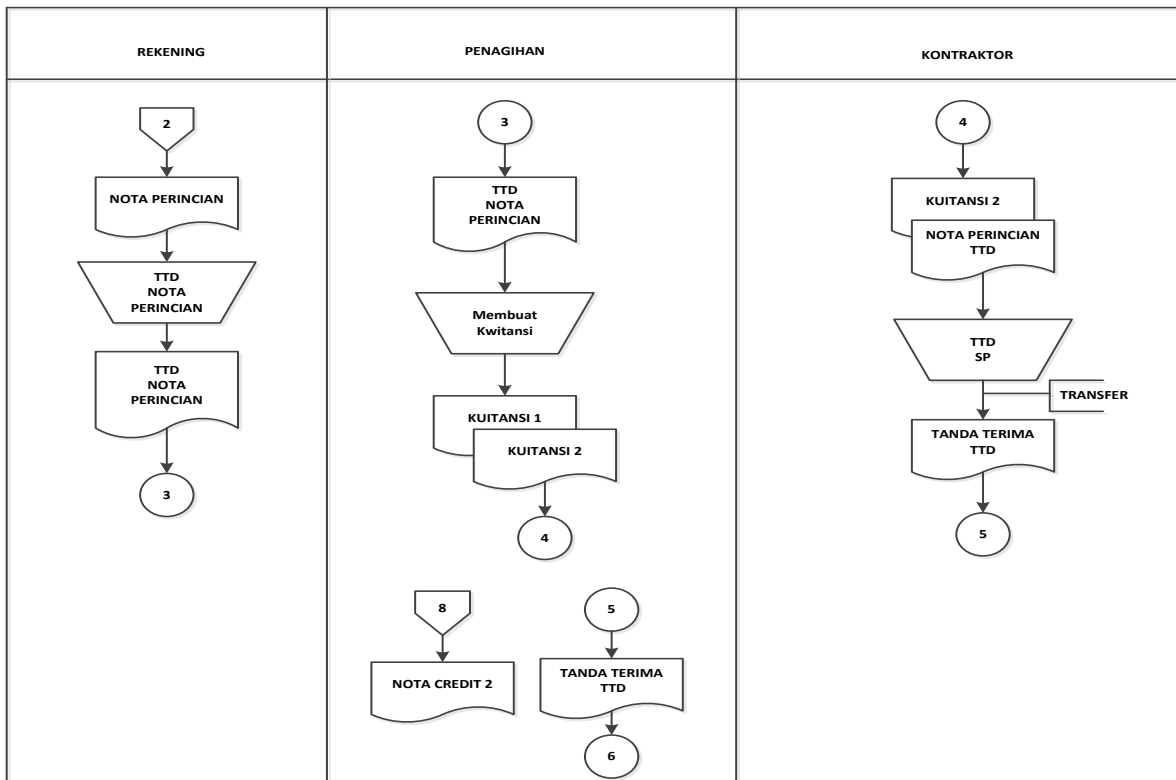


Figure 6. Flowchart System (2)

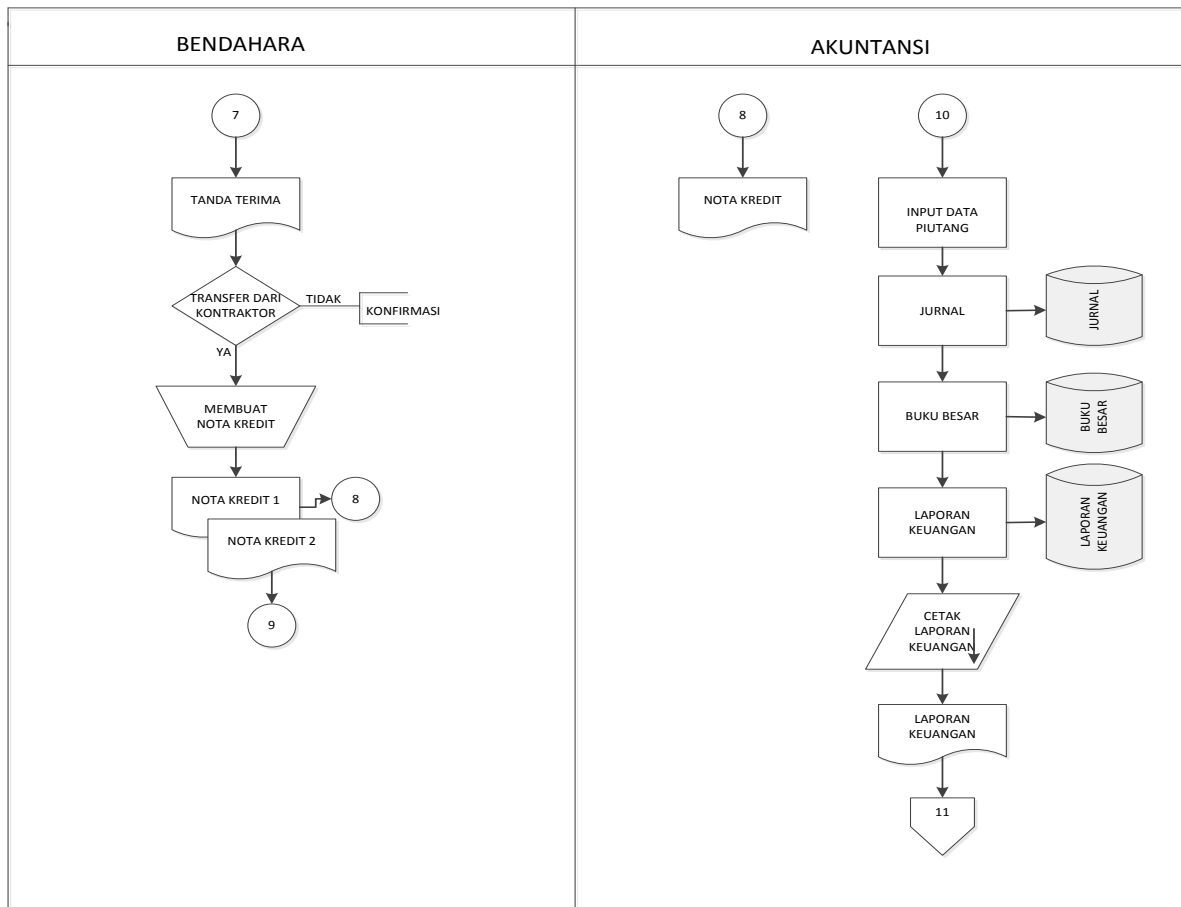


Figure 7. Flowchart System (3)

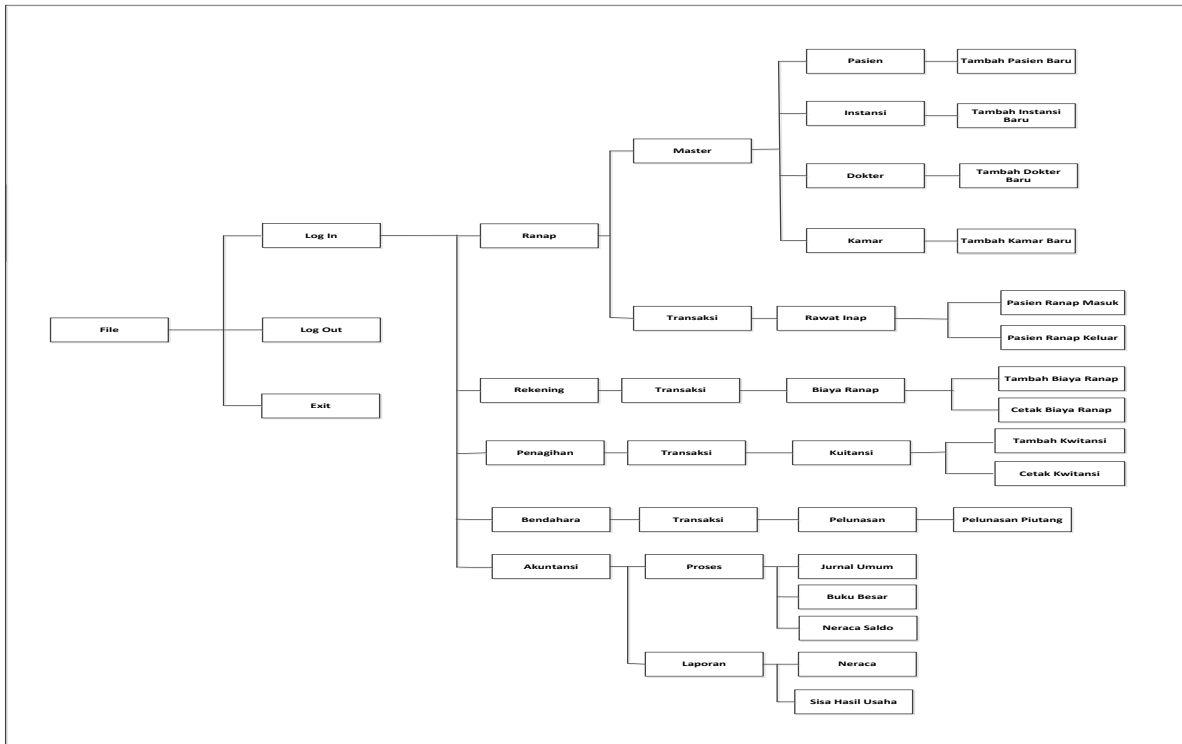


Figure 10. Structure Menu

g. Display Menu Program

Illustration show in Figure 11, Figure 12, Figure 13, Figure 14, Figure 15, Figure 16, Figure 17, Figure 18, Figure 19, Figure 20 .



Figure 11. Display Interface Main Menu



Figure 12. Display Interface Input Menu

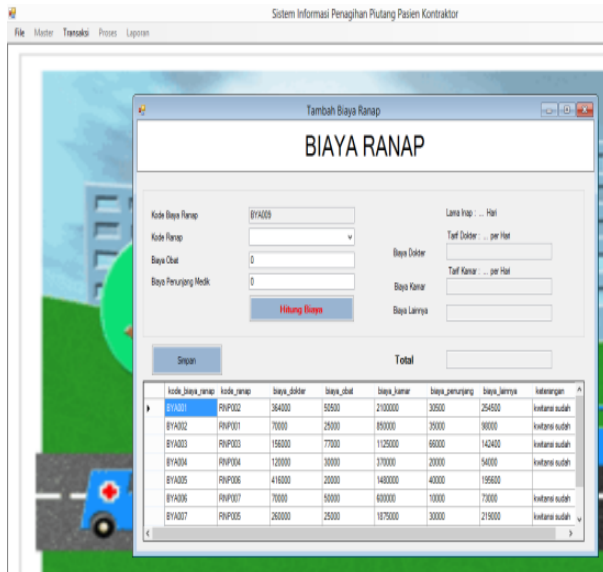


Figure 13. Display Interface Menu of Hospital Costs



Figure 14. Display Print of Hospital Costs

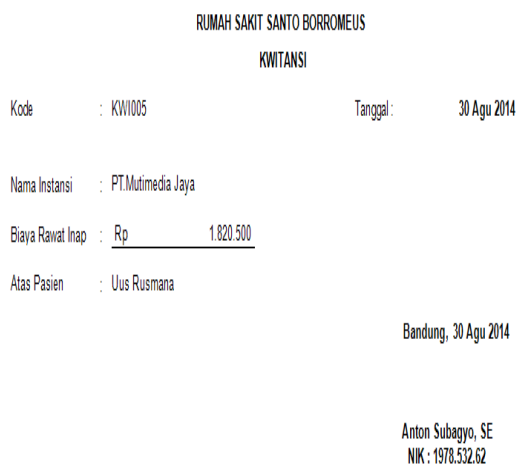


Figure 15. Display Print of Receipt

**RUMAH SAKIT BORROMEUS
JURNAL UMUM
PERIODE TAHUN 2014**

Tanggal	Bukti	Nama Akun	Ref	Debet	Kredit
Agustus 05, 2014	BYA001	Piutang Rawat Inap	112	Rp 1.969.000	Rp -
		Pendapatan Rawat Inap	411	Rp -	Rp 1.969.000
Agustus 15, 2014	LNS001	Kas	111	Rp 1.969.000	Rp -
		Piutang Rawat Inap	112	Rp -	Rp 1.969.000
Agustus 30, 2014	BYA002	Piutang Rawat Inap	112	Rp 1.713.800	Rp -
		Pendapatan Rawat Inap	411	Rp -	Rp 1.713.800
Agustus 31, 2014	BYA003	Piutang Rawat Inap	112	Rp 1.214.400	Rp -
		Pendapatan Rawat Inap	411	Rp -	Rp 1.214.400
				Rp 6.866.200	Rp 6.866.200

Tanggal Cetak : 2-Sep-2014

Kepala Biro Keuangan

Anton Subagyo, SE
NIK : 1978.532.62

Figure 16. General Journal

**RUMAH SAKIT BORROMEUS
BUKU BESAR
PERIODE TAHUN 2014**

Tanggal Cetak : 2-Sep-2014

Nama Akun : Piutang Rawat Inap					112	
Tanggal	Keterangan	Ref	Debet	Kredit	S A L D O	
					Debet	Kredit
Agustus 05, 2014	Pendapatan Rawat Inap	411	Rp 1.969.000	Rp -	Rp 1.969.000	-
Agustus 15, 2014	Kas	111	Rp -	Rp 1.969.000	Rp -	-
Agustus 30, 2014	Pendapatan Rawat Inap	411	Rp 1.713.800	Rp -	Rp 1.713.800	-
Agustus 31, 2014	Pendapatan Rawat Inap	411	Rp 1.214.400	Rp -	Rp 2.928.200	-

Kepala Biro Keuangan

Anton Subagyo, SE
NIK : 1978.532.62

Figure 17. Ledger of Accounts Receivable

**RUMAH SAKIT BORROMEUS
NERACA SALDO
PERIODE 31 DESEMBER 2014**

Tanggal Cetak : 2-Sep-2014

Nama Akun	Debet	Kredit
Kas	Rp 1.969.000	
Piutang Rawat Inap	Rp 2.928.200	
Pendapatan Rawat Inap		Rp 4.897.200
S A L D O	Rp 4.897.200	Rp 4.897.200

Kepala Biro Keuangan

Anton Subagyo, SE
NIK : 1978.532.62

Figure 18. Trial Balance

RUMAH SAKIT BORROMEUS
SISA HASIL USAHA
PERIODE 31 DESEMBER 2014

PENDAPATAN			
Pendapatan dari kegiatan Usaha			
Pendapatan awal Inap	Rp.	4.897.200,00	
Jumlah Pendapatan			Rp. 4.897.200,00
BEBAN			
Beban dari Kegiatan Usaha			
Beban Kamar	Rp.		
Beban Obat	Rp.		
Beban Penunjang Medik	Rp.		
Jumlah Beban Usaha		Rp.	-
Sisa Hasil Usaha Bersih	:		Rp. 4.897.200,00

Tanggal Cetak : 2-Sep-2014

Kepala Biro Keuangan

Anton Subagyo, SE
NIK : 1978.532.62

Figure 19. Profits and Loss

RUMAH SAKIT BORROMEUS
NERACA
PERIODE 31 DESEMBER 2014

AKTIVA :				PASIVA :			
Aktiva Lancar				Kewajiban			
Kas	Rp.	1.969.000		Utang Dagang			0
Piutang Rawat Inap	Rp.	2.928.200		Total Kewajiban			0
Total Aktiva Lancar	Rp.	4.897.200		Modal			0
				Modal			0
				Laba ditahan	Rp.	4.897.200	
				Total Modal	Rp.	4.897.200	
Jumlah Aktiva :	Rp.	4.897.200		Jumlah Pasiva :	Rp.	4.897.200	

Tanggal Cetak : 2-Sep-2014

Kepala Biro Keuangan

Anton Subagyo, SE
NIK : 1978.532.62

Figure 20. Balance Shee

5. Conclusions

a. Conclusion

1. The process of billing data pengolahan contractor hospitalized patients, in the manufacture of receipts and financial statements of the group should have integrated one with the other.
2. Based on the results of a study conducted by researchers at the Hospital of St. Borromeus Bandung on the part of

researchers designing billing systems contractor hospitalized patient information by using Microsoft Visual Basic.net to produce an application that is integrated between one part and another, will accelerate transaction and the resulting data quality becomes more so bring out the General Journal, Ledger, Trial Balance, Profit and Loss or residual results of operations and financial statements Balance Sheet in

References

- Al-bahra Bin Ladjamudin.(2004.) *Konsep Sistem Basis Data dan Impementasinya.* Yogyakarta: Graha Ilmu.
- Abdul Halim. (2007) *Akuntansi Sektor Publik Akuntansi keuangan daerah,* Edisi Revisi, Jakarta, Salemba Empat.
- DeLone. W. H.. & McLean. E. R. (1992) *Information system success: The quest for the dependent variable. Information Systems Research.*
- Jerry, Weygandi J, Donald E Kieso, and Paul D Lommel. (2007)*Accounting Principle,* Edisi ketujuh, Terjemahan: Ali akbar yulianto, wasilah, rangga handika, Salemba Empat, Jilid I, Jakarta.
- Kusrini & Andri Koniyo. (2007)*Tuntunan Praktis Membangun Sistem Informasi Akuntansi dengan Visual Basic & Microsoft SQL server.* Yogyakarta: Andi.
- Miftakhul Amin, Muhammad.(2007)*Membangun Aplikasi Database Client- Server.* Yogyakarta : Graha Ilmu.
- Popa, M, M. Florescu, dan C. Bodea. (2008)*Information System Quality Evaluation Based on Audit Processes. London, U.K : Proceedings of the World Congress on Engineering.*
- Sutarbi, Tata. (2012)*Analisis Sistem Informasi.* Yogyakarta: Andi Offset.
- Susanto. Azhar. (2009)*Sistem Informasi Manajemen.* Bandung: Linggajaya.