ABSTRAK

EVALUASI PENGENDALIAN INTERN PEMBELIAN NON MEDIS
(Studi kasus pada Rumah Sakit Panti Nugroho Yogyakarta)

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Penelitian ini dilakukan dengan tujuan untuk: (1) mengetahui efektifitas pengendalian intern pembelian non medis; (2) mengetahui kelemahan-kelemahan dalam prosedur pembelian non medis; (3) mengetahui pelaksanaan pengendalian intern pembelian non medis di Rumah Sakit Panti Nugroho.

Jenis penelitian yang dilakukan adalah studi kasus pada Rumah Sakit Panti Nugroho. Teknik pengumpulan data yang digunakan adalah wawancara, dokumentasi dan kuisioner. Teknik analisis data yang dilakukan adalah: (1) pengujian efektifitas pengendalian intern dengan menggunakan metode *stop-or-go sampling* dan *fixed sample size*; (2) mendeskripsikan prosedur pembelian non medis yang telah dilaksanakan kemudian membandingkan dengan teori yang sudah dijabarkan dalam landasan teori; (3) melakukan pengisian kuisioner untuk mengetahui pelaksanaan pengendalian intern pembelian.

Berdasarkan hasil analisis data, diperoleh kesimpulan bahwa: (1) pengendalian intern pembelian non medis di Rumah Sakit Panti Nugroho belum efektif; (2) masih terdapat beberapa kelemahan dalam prosedur pembelian non medis; (3) pengendalian intern pembelian non medis di Rumah Sakit Panti Nugroho cukup baik.

ABSTRACT

AN EVALUATION ON INTERNAL CONTROL
OF NON MEDICAL PURCHASING
(Case Study at Rumah Sakit Panti Nugroho Yogyakarta)

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This research was conducted to: (1) find out the effectiveness of the internal control in non medical purchasing; (2) find out the weaknesses of non medical purchasing procedure; (3) find out the implementation of the internal control of non medical purchasing.

This research was a case study at Rumah Sakit Panti Nugroho. The data were collected by using instruments namely personal interview, documentation and questionnaire. The data was analyzed by: (1) doing stop-or-go and fixed sample size method to find out the effectiveness of the internal control; (2) describing the procedure of non medical purchasing then comparing that implementation with purchasing theory explained in theoretical review; (3) spreading questionnaire method to measure the implementation of internal control of non medical purchasing.

The conclusions were: (1) the internal control of non medical purchasing had not effective yet; (2) there were some weaknesses in purchasing procedure; (3) the implementation of the internal control in non medical purchasing was good enough.