

## **ABSTRAK**

### **EVALUASI PENGENDALIAN INTERN PEMBELIAN MEDIS dan NON MEDIS Studi kasus pada Rumah Sakit Panti Nugroho Yogyakarta**

**Martinus Arismunandar Priambogo  
052114068  
Universitas Sanata Dharma  
Yogyakarta  
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Penelitian ini dilakukan dengan tujuan untuk mengetahui pelaksanaan pengendalian intern pembelian medis dan non medis di Rumah Sakit Panti Nugroho dan untuk mengetahui keefektifan pengendalian intern pembelian medis dan non medis yang ada 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 melakukan pengisian kuisioner untuk mengetahui pelaksanaan pengendalian intern pembelian dan melakukan pengujian keefektifan pengendalian intern pembelian medis dan non medis di Rumah Sakit Panti Nugroho dengan menggunakan metode *stop-or-go sampling*.

Berdasarkan hasil analisis data, diperoleh kesimpulan bahwa pengendalian intern pembelian medis dan non medis di Rumah Sakit Panti Nugroho pada prosedur struktur organisasi belum baik, prosedur sistem otorisasi dan prosedur pencatatan serta prosedur praktik yang sehat telah berjalan dengan baik, selain itu pengendalian intern pembelian medis dan non medis di Rumah Sakit Panti Nugroho sudah efektif.

## **ABSTRACT**

### **AN EVALUATION OF INTERNAL CONTROL OF MEDICAL AND NON MEDICAL PURCHASE A Case study at Hospital of Panti Nugroho Yogyakarta**

**Martinus Arismunandar Priambogo  
052114068  
Universitas Sanata Dharma  
Yogyakarta  
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This research was conducted to know the internal control implementation of medical and non medical purchase at Hospital of Panti Nugroho and to know the internal control effectiveness of medical and non medical purchase in Hospital of Panti Nugroho.

The research type done was case study at Hospital of Panti Nugroho. The techniques of collection used interview, documentation and questionnaire. The data analysis techniques were done by filling the questionnaire to know the implementation of internal control of purchase and doing the test of internal control effectiveness of medical and non medical purchase at Hospital of Panti Nugroho by using method of stop-or-go sampling.

Based on data analysis result, it was obtained the conclusion that the internal control of medical and non medical purchase at Hospital of Panti Nugroho at procedure of organization structure not yet good. The procedure of system of authorization and record-keeping procedure and also healthy practice procedure had been done well besides, the internal control medical and non medical purchase at Hospital of Panti Nugroho already effective.