

**EVALUATION OF THE MANUAL PROCEDURE FOR
COMPLETING ONLINE RECEIPTS BEFORE PAYMENT
VERIFICATION AT HOSPITAL X**

INTERNSHIP FINAL PROJECT



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DECLARATION OF AUNTHENTICITY

Here I declare the originality of the thesis; I have not presented anyone else's work to obtain my university degree, nor have I presented anyone else's words, ideas, or expression without acknowledgment. All quotations are cited and listed in the bibliography of the thesis.

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Yogyakarta, March 1, 2026



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X

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A handwritten signature in black ink, appearing to read 'Iqlimasilka Zahra Putri', with a stylized, cursive script.

Iqlimasilka Zahra Putri

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ABSTRACT

This research evaluated the manual procedure for completing online receipts before payment verification at Hospital X using the COSO internal control framework. The procedure operated within a hybrid workflow, where physical documents circulate among units while administrative recording was conducted digitally through Google Sheets. The research aimed to document procedural implementation, evaluate internal control effectiveness based on the COSO framework, and formulate improvement recommendations. A qualitative descriptive approach with a case study method was employed. Primary data were collected through semi-structured interviews and direct observation of Finance Unit and Accounting Unit staff from September 2025 to January 2026. Evaluation against all five COSO components revealed pervasive deficiencies. The control environment was weak due to the absence of written standard operating procedures and reliance on staff-owned personal Google Sheets accounts. Risk assessment had not been formally established, despite recurring incomplete documentation in reimbursement, petty cash, and temporary advance transactions. Control activities showed that staged verification and task separation among units were functionally in place, yet verification criteria remain undocumented, transaction-specific checklists were unavailable, and bypass practices for urgent transactions created significant control gaps. Information and communication were inadequate, as the audit trail depended entirely on manual entry, and no periodic reporting to management exists. Monitoring was absent in formal terms, leaving procedural weaknesses undetected. The research concluded that internal control effectiveness was suboptimal across all COSO components and required systemic strengthening through formalized SOPs, structured risk assessment, document checklists, an integrated recording system, and periodic monitoring mechanisms.

Keywords: internal control, COSO framework, online receipt, hybrid procedure, hospital

ABSTRAK

Penelitian ini mengevaluasi prosedur manual penyelesaian tanda terima online sebelum verifikasi pembayaran di Rumah Sakit X menggunakan kerangka pengendalian internal COSO. Prosedur tersebut beroperasi dalam sistem hybrid, di mana dokumen fisik beredar antar unit sementara pencatatan dilakukan secara digital melalui Google Sheets. Tujuan penelitian adalah mengidentifikasi pelaksanaan prosedur, mengevaluasi efektivitas pengendalian internal berdasarkan kerangka COSO, dan merumuskan rekomendasi perbaikan. Penelitian menggunakan pendekatan kualitatif deskriptif dengan metode studi kasus. Data primer diperoleh melalui wawancara semi-terstruktur dan observasi langsung terhadap staf Unit Finance dan Unit Accounting selama periode September 2025 hingga Januari 2026. Hasil evaluasi menunjukkan kelemahan pada seluruh lima komponen COSO. Control environment belum optimal karena tidak terdapat standar operasional prosedur tertulis dan sistem pencatatan masih menggunakan akun Google Sheets pribadi staf. Risk assessment belum diterapkan secara formal, meskipun ketidaklengkapan dokumen terjadi berulang pada transaksi reimburse, petty cash, dan bon sementara. Control activities menunjukkan bahwa verifikasi bertahap dan pemisahan tugas antara kedua unit telah berjalan, namun kriteria verifikasi tidak terdokumentasi, checklist kelengkapan dokumen tidak tersedia, dan praktik bypass pada transaksi mendesak menciptakan celah pengendalian. Informasi dan komunikasi lemah karena jejak audit bergantung pada input manual dan tidak ada pelaporan berkala kepada manajemen. Monitoring belum diterapkan secara formal sehingga kelemahan prosedur tidak teridentifikasi secara sistematis. Penelitian menyimpulkan bahwa efektivitas pengendalian internal belum optimal pada seluruh komponen COSO dan memerlukan penguatan melalui formalisasi SOP, penilaian risiko terstruktur, checklist dokumen, sistem pencatatan terintegrasi, serta mekanisme monitoring berkala.

Kata Kunci: pengendalian internal, COSO, tanda terima online, prosedur hybrid, rumah sakit

CHAPTER I

INTRODUCTION

1.1 Background

Hospital X manages various types of financial transactions that require documentation and verification before payment is made. These transactions include temporary bonds, petty cash, payment orders, vendor payments, bank administration payments, electricity phone payments, and doctors' medical services. To document these transactions, the hospital uses a receipt, which is initially an official physical document with a form number and registered with the Hospital Quality Improvement Sub Committee Unit. The receipt form is then developed into an online form with the approval of the Finance Manager and the Accounting Manager, with the aim of preventing file loss and making it easier to track the flow of documents. This development reflects the hospital's efforts to improve the efficiency of document management in the financial process.

The use of online receipts at Hospital X involves a combination of manual procedures and digital systems that run simultaneously in a workflow involving two main units. The Finance Unit is responsible for receiving documents, conducting initial verification, and entering receipt data online, while the Accounting Unit conducts follow-up verification before payment is made. Both units work with the knowledge and supervision of the Finance Manager and the Accounting Manager. The process begins with the receipt of physical documents by the Finance Unit, followed by initial verification and online input, then submission of physical documents to the Accounting Unit for further verification. Conditions where physical documents remain circulated among units while recording is carried out online have the potential to pose internal control risks that need to be evaluated systematically.

The combination of manual procedures and online systems in managing receipt settlements has the potential to create various internal control risks before payment processing. These risks include possible discrepancies between online records and circulating physical documents, data input errors during the entry of

online receipts, delays in document processing caused by the physical transfer of documents among units, and weaknesses in the segregation of duties when procedural documentation is unclear. Puspita and Budiwitjaksono (2024) demonstrated that internal control evaluation using the COSO framework can identify risks of errors and fraud within hospital financial processes, emphasizing the importance of strong controls at every stage of transaction processing. The identification of these risks indicated that the online receipt settlement procedure requires a comprehensive evaluation to ensure the adequacy of internal controls.

Effective internal controls are a crucial foundation for ensuring the reliability of financial processes, accountability in fund management, and the prevention of errors or abuses. In the context of hospitals, internal controls must be designed and implemented to achieve operational objectives, reporting, and compliance with applicable regulations (COSO, 2013). The COSO framework provides comprehensive guidance for designing, implementing, and evaluating the effectiveness of internal controls through five interconnected components, allowing organizations to systematically identify the strengths and weaknesses of internal control systems (Graham, 2015). This framework has been widely adopted in various organizations, including healthcare organizations, as a standard for conducting internal control evaluations.

Previous research has shown that COSO-based internal control evaluations can improve the effectiveness of financial procedures in hospitals, but most of the research has not explored in depth the dynamics of internal control in hybrid situations where manual procedures and online systems run concurrently. Dhillon & Andri (2018) found that the application of the COSO framework to internal revenue control improved employee performance in public hospitals, but the study used a quantitative approach that did not explore the experience of implementers and the operational challenges they face in carrying out daily procedures. Martha (2020) evaluated the occupational safety and health management system at Gadjah Mada University Hospital Yogyakarta, based on the COSO framework and found that the qualitative approach allowed for the identification of system weaknesses in a more contextual manner, but the focus of the research was on the K3 management

system and not on financial procedures. Ganesworo & Rahadi (2025) proposed a data privacy risk governance framework in hospital management information systems, which shows the importance of internal controls on digital systems, but the research is conceptual and has not evaluated procedures involving manual and digital workflows simultaneously. Dunbar et al. (2022) conducted a systematic study of the determinants of regulatory compliance in healthcare and found that compliance was influenced by procedural clarity, organizational support, and oversight mechanisms. However, the study did not specifically address procedural compliance in the context of manual-online hybrid procedures. This gap shows that there is still a research gap related to the evaluation of specific procedures that combine manual workflows with online recording in hospitals, particularly in the context of receipt settlement procedures before payment verification.

This research used qualitative approach with case study method to evaluate the procedure for completing online receipts before payment verification at Hospital X. This approach was chosen because it allowed for an in-depth exploration of the work process, an understanding of how procedures were carried out in day-to-day practice, as well as the first-hand experience of the implementers involved in the procedure. The researcher had direct access to the field through an internship position at the Finance Unit of Hospital X and was directly involved in the process of receiving documents, initial verification, and online receipt data input. This position allowed researchers to conduct observations, in-depth interviews with personnel in the Finance Unit and Accounting Unit, as well as comprehensively analyze documents and work processes to identify the strengths and weaknesses of the internal controls applied.

1.2 Problem Formulation

Based on the background explanation, the problem formulation that can be taken in this research is:

1. How is the procedure for completing online receipts before payment verification at Hospital X?
2. What are the internal control risks arising from the online receipt settlement procedure before payment verification and the extent of the effectiveness of the internal controls implemented under the COSO framework?
3. What are the recommendations for improving procedures to strengthen the internal control of online receipt completion before payment verification at Hospital X?

1.3 Internship Objectives

Based on the problem formulation that has been described previously, through this internship program, the research aimed to:

1. Understand and document the implementation of the online receipt settlement procedure before payment verification at Hospital X.
2. Identify internal control risks arising from online receipt settlement procedures before payment verification as well as evaluate the effectiveness of internal controls implemented under the COSO framework.
3. Formulate recommendations for improving procedures to strengthen internal control of online receipt completion before payment verification at Hospital X.

1.4 Benefits of Internships

The internship benefits several parties, including students, the university, and the company. The benefits are as follows:

1. For Student

- a. Add insight into the real picture of the hospital's financial administration process, especially the bill settlement procedure before payment verification.
- b. Train discipline and responsibility in completing work according to the flow that applies in the Finance section.
- c. Improve financial document processing skills, such as temporary bonds, petty cash, payment orders, vendor payments, and routine operational bills.
- d. Improve students' ability to adapt to the use of collaborative digital systems such as Google Sheets, used in workflows.
- e. Practice the ability to socialize and communicate in the back-office work environment in the hospital.
- f. Prepare students to face the world of work through hands-on experience handling financial administration processes relevant to the needs of the health industry.

2. For the University

- a. Increase relationships and maintain good relations with Hospital X so that it can open up cooperation opportunities and internship opportunities for the next students.
- b. Know the abilities and potential of students through the results of performance evaluations during internship activities.
- c. Means of evaluation for study programs to adjust the curriculum to the needs of practice in the world of work, especially in the financial administration sector of hospitals.

3. For Company

- a. Promote healthy and sustainable cooperative relationships between hospitals and educational institutions, which provide mutual benefits.
- b. Mean for hospitals to attract prospective workers who have potential and interest in the field of financial administration.
- c. Get support in mapping problems and identifying obstacles related to the manual process of completing online receipts before payment verification; thus, it can be considered in the evaluation of the work system.

CHAPTER II

LITERATURE REVIEW

2.1 Literature Studies

2.1.1 Procedural Compliance

Compliance in an organization can be understood as the behavior of individuals or groups who implement procedures, policies, and standards in accordance with applicable regulations. Parker and Nielsen (2011) explained that organizational compliance is not just mechanical adherence to formal rules, but rather a complex process that involves implementers' understanding of the purpose of the rules, their perceptions of procedural fairness, and the organizational context that supports or hinders the implementation of the rules. In this perspective, compliance is seen as the result of an interaction among the design of procedures, the capacity of the implementer, and the organizational environment that creates an incentive or disincentive to follow established procedures.

The concept of procedural compliance emphasizes the importance of consistency in carrying out work stages that have been designed to reduce risk, ensure accountability, and support the achievement of organizational goals. Herman et al. (2023) found that on why people obey rules found that compliance is influenced not only by external sanctions or oversight, but also by the legitimacy of procedures and perceptions of procedural fairness in the eyes of the executive. In the context of accounting systems and internal control, Romney et al. (2024) emphasized that without procedural compliance, even a well-designed internal control system may fail to achieve its objectives because established procedures are not properly followed.

Compliance within manual procedures and online systems has different dynamics, yet both complement each other in modern organizations. Manual procedures rely on physical documentation, direct verification among personnel, and personal supervision, which allow flexibility in handling unexpected situations. However, they are also vulnerable to inconsistencies due to dependence on

individual interpretation and the personal discipline of those responsible for implementation. In contrast, online systems provide standardized formats, faster processing, and automated tracking capabilities that reduce variability in procedural execution (Romney et al., 2024). Kuiper et al. (2022) showed that when formal rules and operational practices are not fully aligned, employees tend to develop workarounds or informal adaptations, which may reduce the effectiveness of internal controls if they are not properly identified and addressed through procedural evaluation. In healthcare organizations, procedural compliance has broader implications because it relates directly to patient safety, financial data integrity, and compliance with complex regulations. Dunbar et al. (2022) in a systematic study of the determinants of regulatory compliance in health and social services found that compliance is influenced by five key factors: procedural clarity and feasibility, organizational support in the form of resources and training, leadership committed to compliance, effective oversight and feedback mechanisms, and an organizational culture that values accountability and transparency. Seo and Lee (2024) showed that organizational support for occupational safety and patient safety increases safety compliance through mediation mechanisms, which indicates that compliance is not only the result of the design of procedures but also of the support system provided to implementers. In the context of the online receipt settlement procedure before payment verification, procedural compliance ensures that each stage of the record, verification, and processing of transactions is carried out consistently in accordance with established standards; thus, risk of input errors, duplication of work, processing delays, and mismatches between online records and physical documents can be minimized.

2.1.2 Internal Control

Internal control is a process designed by management and implemented by all organizational personnel to provide adequate confidence in the achievement of organizational goals (Romney et al., 2024). These objectives include three categories: operational effectiveness and efficiency, reliability of financial reporting, and compliance with applicable regulations. Internal control is not just a

static set of written policies or procedures, but an ongoing process that is integrated into day-to-day operational activities and involves the active participation of all levels of the organization. Romney et al. (2024) affirmed that effective internal controls must be designed to achieve balance between error and fraud prevention, detection of irregularities as early as possible, and correction of identified weaknesses through systematic monitoring mechanisms.

Internal control objectives include operational, reporting, and compliance dimensions that are interrelated and support the achievement of overall organizational objectives. Operational objectives relate to the effective and efficient use of resources, the protection of organizational assets from loss or misuse, and the achievement of operational performance in accordance with the targets set by management. The purpose of reporting emphasizes the provision of accurate, complete, and timely information to support internal decision-making and meet reporting needs to external parties such as shareholders, regulators, and other stakeholders. Meanwhile, compliance goals ensure that all organizational activities are in accordance with applicable laws and regulations, industry standards, and internal policies (Romney et al., 2024). These three categories of objectives do not stand alone but reinforce each other, where the achievement of effective operational objectives supports the reliability of reporting, and compliance with regulations protects the organization from legal risks that can disrupt operations.

Internal controls in accounting information systems have a strategic role to ensure that transactions are processed accurately, financial data is reliable, and organizational assets are protected from the risk of loss or manipulation. Romney et al. (2024) identified key elements of internal controls in accounting information systems that include clear and documented authorization of transactions, separation of duties to prevent a single individual from controlling the entire transaction process, adequate design of documents and records to support audit trails, physical safeguarding of assets and records, and independent checks or internal verification to detect errors or irregularities. In the context of procedures involving a combination of manual workflows and online systems, internal controls should be designed to address specific risks arising from the interface between the two

approaches, such as potential data mismatches, weaknesses in coordination among units, and difficulties in maintaining complete audit trail when physical documents and digital records are not seamlessly integrated.

Internal controls in healthcare organizations have particular complexity as they must manage clinical, operational, financial, and regulatory compliance risks simultaneously in a dynamic environment and are bound by stringent professional standards. Puspita and Budiwitjaksono (2024) found that an adequate cash and cash equivalent internal control system can prevent fraud in hospitals through clear authorization mechanisms, consistent separation of duties among receiving, recording, and reconciliation functions, and well-documented periodic monitoring. Dhillon and Andri (2018) showed that the application of the COSO framework to internal revenue control improves employee performance in public hospitals, particularly through the components of control activities and risk assessments that help staff understand their responsibilities and identify areas that require special attention. In the context of the procedure of completing online receipts before payment verification, internal controls serve to ensure that each transaction is supported by complete documentation, verified by the authorities, accurately recorded in the system before payment is made, and can be traced back through a clear audit trail in both physical documents and online records.

2.1.3 COSO Internal Control Framework

The Committee of Sponsoring Organizations of the Treadway Commission is a private sector organization that develops an internal control framework to improve the quality of financial reporting, strengthen organizational governance, and prevent fraud through a structured and comprehensive control system (Graham, 2015). COSO published the Internal Control—Integrated Framework in 1992, which was later updated in 2013 to adapt to changes in the business environment, developments in information technology, stakeholder expectations for transparency and accountability, and the operational complexity of modern organizations (COSO, 2013). The COSO framework retains the definition of internal control and the five-component structure of the previous framework, but adds seventeen

fundamental principles that must be applied to each component; thus, providing more explicit guidance on the characteristics of effective internal control (Graham, 2015).

The COSO framework consists of five components that are interconnected and work together to support the achievement of organizational goals:

1. Control Environment

The Control Environment is a component that reflects the attitude, awareness, and commitment of the board of directors and management to the importance of internal control, which includes integrity and ethical values, management philosophy and style of operation, organizational structure, clear assignment of authority and responsibility, human resource policies and practices, and personnel competencies (COSO, 2013). Graham (2015) emphasized that a strong control environment creates a positive tone at the top and is the foundation for the effectiveness of other internal control components because without management commitment and an organizational culture that supports integrity, other technical control mechanisms are less likely to be effective.

2. Risk Assessment

Risk Assessment is an ongoing process to identify and analyze internal and external risks that can hinder the achievement of organizational goals, evaluate the likelihood of occurrence and impact of these risks, and determine the appropriate response in accordance with the organization's risk tolerance (COSO, 2013). Effective risk assessment requires a clear understanding of the organization's objectives at each level, identification of changes that may affect internal control systems, and fraud risk evaluation as part of the overall risk assessment.

3. Control Activities

Control Activities are policies and procedures that ensure management's direction in risk mitigation is consistently implemented, which includes transaction authorization and approval, verification and reconciliation, physical control of assets and records, separation of duties to prevent conflicts of interest, and performance review and direct supervision (Graham, 2015). Control activities can be preventive to avoid errors or fraud before they occur or detective to identify and

correct errors or irregularities that have occurred. Romney et al. (2024) emphasized that control activities should be designed according to the characteristics of business processes and the level of risk faced. Thus, control does not become an operational barrier but is naturally integrated into daily workflows.

4. Information and Communication

The Information and Communication component is a component that ensures that relevant information is identified, captured, and communicated in a form and time frame that allows personnel to carry out their responsibilities effectively (COSO, 2013). An effective information system provides accurate, complete, and timely data to support internal control and decision-making, while effective communication ensures that each individual understands their role in the internal control system, how their activities relate to the work of others, and channels for reporting irregularities to the appropriate level of management.

5. Monitoring

Monitoring is an evaluation process to ensure that all components of internal control are present and function effectively from time to time, which is carried out through ongoing monitoring activities that are integrated in the normal operations of the organization or separate evaluations that are carried out periodically by management or internal audit functions (Graham, 2015). Continuous monitoring allows for real-time identification of internal control deficiencies and provides an opportunity to make immediate corrections before problems develop into more serious. Graham (2015) explained that the effectiveness of monitoring depends on the quality of information generated from other components, especially the information and communication components, and must produce a clear report on the deficiencies in internal control to the responsible party to take corrective action.

These five components of COSO do not function linearly or sequentially, but rather form an integrated system in which each component affects and is strengthened by the other. Thus, the effectiveness of the organization's internal control depends on the strength of the overall system and not on just one or two specific components.

2.1.4 Implementation of COSO on Manual-Online Hybrid Procedures

The COSO framework provides the flexibility to be applied to different types of business processes and levels of digitalization, ranging from fully manual procedures to fully computerized systems, as well as hybrid situations where manual and digital elements run simultaneously (Graham, 2015). The fundamental principles of COSO remain relevant regardless of the level of automation, but the specific mechanism for implementing each component of internal control needs to be tailored to the characteristics of the procedures and technologies used. Romney et al. (2024) explained that in manual procedures, internal control is carried out through signed physical documentation, separation of physical duties among personnel, and direct supervision by supervisors, while in online systems, internal controls include role-based access rights, auditable system activity logs, automatic input validation, and digital reconciliation. In a hybrid situation, organizations face the challenge of ensuring that internal controls cover the entire process flow that crosses the interface between physical documents and digital records, so that there are no control gaps at the transition point between the two approaches.

The application of COSO to the online receipt settlement procedure before payment verification in the hospital requires an evaluation of how the five components of COSO are implemented in the specific context of the hybrid procedure. The control environment is evaluated through management's commitment to the integrity of the financial process, clarity of the responsibility structure between the Finance Unit and the Accounting Unit, and the competence of staff in carrying out manual procedures and using the online system simultaneously. Risk assessments identify specific risks arising from a combination of manual and online procedures, such as potential mismatches between physical documents and online records, data input errors due to manual entry processes, delays in coordination between units, and weaknesses in the audit trail when physical documents and digital records are not fully integrated. Control activities are evaluated to ensure that authorization, verification, and reconciliation mechanisms are designed to address such risks, including dual verification procedures between online inputs and physical documents, separation of duties

between data input and payment verification functions, and error detection mechanisms before transactions are further processed (Graham, 2015).

Information and communication in the context of hybrid procedures is evaluated to ensure that the online system provides accurate and timely information to support payment verification and that communication among units runs effectively to resolve any identified discrepancies or errors. Romney et al. (2024) emphasized the importance of a clear interface between manual and digital systems, where physical documents and online records support each other and can be easily reconciled, rather than creating duplication of work or inconsistencies that complicate the verification process. Monitoring is evaluated to ensure that online receipt settlement procedures are monitored on an ongoing basis to identify operational issues, recurring errors, or control weaknesses that require improvement, as well as that monitoring results are communicated to the management for timely corrective action (Graham, 2015).

The relevance of COSO for the evaluation of hybrid procedures lies in its ability to provide systematic framework that evaluates not only the technical design of internal controls, but also human aspects such as staff understanding of procedures, organizational support, and compliance culture that influence the effectiveness of controls in operational practices. Ferreira, et al. (2023) showed that the internal audit process in an eHealth system requires continuous evaluation to ensure internal controls remain relevant to technological developments and emerging risks, which indicates that COSO-based evaluations are not static but must follow the operational dynamics of the organization. In the context of this study, the implementation of COSO allowed the identification of not only technical weaknesses in the online receipt completion procedure, but also contextual factors such as staff workload, clarity of communication among units, and adequacy of management support that affect procedural compliance and overall effectiveness of internal controls.

2.2 Previous Research

Several previous research have used the COSO framework to evaluate the effectiveness of internal controls in variety of organizational contexts, particularly in hospitals and healthcare organizations. These studies provide an empirical basis for the use of COSO as a systematic evaluation tool and identify the strengths and weaknesses of internal control systems in operational and financial procedures.

Puspita and Budiwitjaksono (2024) conducted an analysis of the internal control system of cash and cash equivalents to prevent fraud at XYZ hospital using the COSO framework. Research found that adequate internal controls can prevent fraud through clear authorization mechanisms, consistent separation of duties, and well-documented periodic reconciliations. However, the study focuses on cash management which is relatively homogeneous and has not explored procedures involving a combination of manual workflows and online systems.

Dhillon and Andri (2018) examined the effect of internal control using the COSO framework on employee performance in public hospitals with quantitative approach. The study found that the components of risk control and assessment activities had a significant positive effect on employee performance in managing the hospital's revenue cycle. However, the quantitative approach used does not delve deeply into the experience of implementers and the dynamics of procedural compliance in daily operational practice.

Martha (2020) evaluated the effectiveness of the occupational safety and health management system at Gadjah Mada University Hospital Yogyakarta based on the COSO framework with a descriptive qualitative approach. The results of the study showed that the implementation of the five components of COSO can identify weaknesses in the management system and provide measurable and actionable improvement recommendations. However, the research focuses on occupational safety and health management systems, not on financial or administrative procedures involving the flow of documents among units.

Based on a review of previous research, there are still gaps related to the evaluation of specific procedures that combine manual workflows with online recording using the COSO framework in hospitals. This research fills this gap by

conducting an in-depth evaluation of the online receipt settlement procedure before payment verification at Hospital X, thereby making an empirical contribution to the internal control literature in the context of online manual hybrid procedures.

Table 1.1 Previous Research

No	Researcher	Objects	Key Findings
1	Puspita and Budiwitjaksono (2024)	Analysis of Cash and Cash Equivalent Internal Control System to Prevent Fraud at XYZ Hospital	Internal control of cash for fraud prevention. Clear authorizations, separation of duties, and periodic reconciliation prevent fraud.
2	Dhillon and Andri (2018)	The Effect of Internal Control by using COSO Framework on Revenue Toward Employee Performance: A Case Study in Public Hospital of South of Tangerang, Indonesia	The effect of internal control on employee performance. Risk control and assessment activities improve employee performance.
3	Martha (2020)	An Evaluation on the Effectiveness of Work Health and Safety Management System A Case Study of 'Universitas Gadjah Mada' Hospital Yogyakarta	The effectiveness of the K3 management system. Five COSO components identify weaknesses and provide measurable recommendations

CHAPTER III

RESEARCH METHODOLOGY

3.1 Types of Research

This research used descriptive qualitative research. According to Sugiyono (2022), qualitative research methods are used to research the condition of natural objects, where the researcher acts as a key instrument, and the data produced is in the form of descriptive descriptions of written or spoken words from people and observed behaviors. Qualitative research aims to understand the meaning behind the actions, experiences, and social interactions that occur in a given context, not to test hypotheses statistically (Sugiyono, 2022).

In this context, descriptive qualitative research was chosen because it was in accordance with the purpose of the research, which was to evaluate and understand in depth the manual procedure for completing online receipts before payment verification at Hospital X based on the experiences and perceptions of the staff involved. This approach allowed researchers to describe and evaluate procedures based on the experience of Finance Unit staff and Unit Accounting, interpreting the workflows, responsibilities, and internal controls associated with the use of online receipts in daily practice.

3.2 Research Sources and Data

The data sources in this study were obtained from the Finance Unit and Accounting Unit of Hospital X, where the researcher conducted the internship program. This research used primary data collected through interviews and direct observations related to the manual procedure for completing online receipts before payment verification at Hospital X.

The research was conducted during the internship period from September 15, 2025 to January 15, 2026. During this period, the researcher was directly involved in operational activities within the Finance Unit, which enabled in-depth observation of the implementation of the online receipt settlement procedure. In this

research, the researcher acted as a participant observer allowing direct understanding of operational practices while maintaining an analytical perspective during data collection.

The informants in this research consisted of treasury staff from the Finance Unit who were responsible for entering transaction data into the online receipt system (Google Sheets), as well as accounting staff from the Accounting Unit who were responsible for receiving and verifying transaction data before payment approval. Operational staff were selected as informants because they were directly involved in executing the procedures evaluated in this research allowing the researcher to obtain detailed insights into the actual implementation of the process.

Managerial personnel were not included as primary informants because the study focused on evaluating procedural implementation at the operational level. Therefore, the perspectives of direct implementers were considered more relevant to identify practical challenges and internal control issues within the procedure.

Questions for the **Finance Unit** resource persons include:

1. What is the flow and stages of the manual procedure for filling out online receipts before payment verification is carried out in the Finance Unit?
2. When is the process of entering online receipt data usually done in the daily workflow and how does it change as transaction volume increases?
3. In which part or stage of the online payment recording process do errors or data corrections occur most often?
4. Why do you think the process of filling out online receipts still requires high precision in certain parts?
5. How do I ensure the accuracy of the data before the document is submitted to the Accounting Unit for further verification?
6. How does the communication process take place when the Accounting Unit finds data that needs to be corrected or clarified?
7. How does the experience of using online receipts compare to the physical forms used before?

8. Why is online receipt recording considered to provide benefits for Unit Finance performance?
9. Are there any particular obstacles in coordinating the format and filling of documents?
10. What are the proposed improvements that you think can improve the efficiency and order of the online receipt-filling procedure before payment verification?

Questions for the **Accounting Unit** resource persons include:

1. What is the flow of receipt and verification of online receipts compiled by Unit Finance before payment is made?
2. When is the online receipt verification process typically performed and how does the workload change as transaction volume increases?
3. In what part or types of transactions is the data most often found to be incomplete or require correction?
4. Why does the combination of manual procedures and online systems still cause problems in the payment verification process?
5. How to determine that the online receipt data is complete and worthy of verification?
6. What is the communication process with Finance Unit when data discrepancies or a lack of supporting documents are found?
7. How does the experience of using Google Sheets compare to physical documents in the payment verification process?
8. What are the most necessary changes or improvements to improve the effectiveness and internal control of the payment verification process?

The series of questions is designed to explore the executor experience, actual workflows, and internal control aspects related to the completion of online receipts before payment verification.

3.3 Data Collection Techniques

The data collection techniques used in this study were observation, interviews, and document studies. Observation was carried out by directly observing the work process in the Finance Unit and the Accounting Unit related to filling, sending, and verifying online receipts. This observation aimed to obtain a concrete picture of the flow of manual procedures, interactions between units, and the real conditions of the implementation of document control in the field (Sugiyono, 2022).

In-depth interviews were conducted with Finance Unit and Unit Accounting staff to explore their experiences, perceptions, and meanings of the manual procedure for completing online receipts before payment verification. The interview was semi-structured, where the researcher used a question guide but still provided space for the interviewees to tell stories and explain the situation they were experiencing. In addition, a research on documents was carried out on receipts (hardcopy and online), Google Sheets, as well as related documents such as SOPs, internal policies, or quality guidelines if available, to understand the design of procedures and the role of receipts in the hospital's accounting information system.

3.4 Data Analysis Techniques

The data analysis technique in this research used descriptive qualitative approach. According to Sugiyono (2022), qualitative data analysis is carried out continuously before, during, and after data collection; thus, forming an interconnected cycle. In the context of this research, data analysis was conducted to understand the flow of procedures, the experience of implementers, and the implications of the manual procedure for completing online receipts on internal control.

Based on the above explanation, the stages of data analysis in this resesarch included:

1. **Data collection:** Data was collected according to the formulation of the problem through observation of the work process, interviews with the

Finance Unit and Accounting Unit staff, and review of documents such as online receipts and other supporting documents (Sugiyono, 2022).

2. **Data reduction and grouping:** The data that had been collected was then reduced, namely by selecting, simplifying, and abstracting raw data from the field into more structured information. After reduction, the data was grouped based on themes or categories, for example, the flow of procedures, the experience of the implementers, constraints, and internal control aspects that arise (Sugiyono, 2022).
3. **Data presentation and conclusions:** Data that had been reduced was presented in the form of descriptive descriptions, tables, or flowcharts to facilitate understanding the relationships between categories. At this stage, the researcher drew an outline of the findings that answer the formulation of the problem and connected it to the COSO's internal control framework.

CHAPTER IV

RESULTS AND DISCUSSION

4.1 Internship Profile

The internship was conducted at a private hospital located in Yogyakarta, Indonesia, hereinafter referred to as Hospital X. Hospital X is a premium private healthcare institution operating under a licensed healthcare management company. The hospital provides comprehensive medical services and emphasizes quality improvement, patient safety, and service excellence.

Hospital X was established in the mid-2000s and has operated under official authorization from the regional health authority. Over time, the hospital has developed its services to align with national healthcare standards and continuous quality improvement principles.

4.1.1 Brief information about Hospital X

Name : Hospital X
Location : Yogyakarta, Indonesia

4.1.2 Vision and Mission of Hospital X

a. Vision

To become a leading premium private hospital through continuous service development based on ethical values and international service standards, while prioritizing patient safety and customer satisfaction.

b. Mission

1. To develop a premium private hospital institution by providing excellent healthcare services.
2. To improve clinical and supporting services in accordance with professional and safety standards.
3. To build competent, professional, and ethical human resources.

4. To achieve sustainable performance growth supported by effective internal control and supervision systems.

4.1.3 Organizational Structure

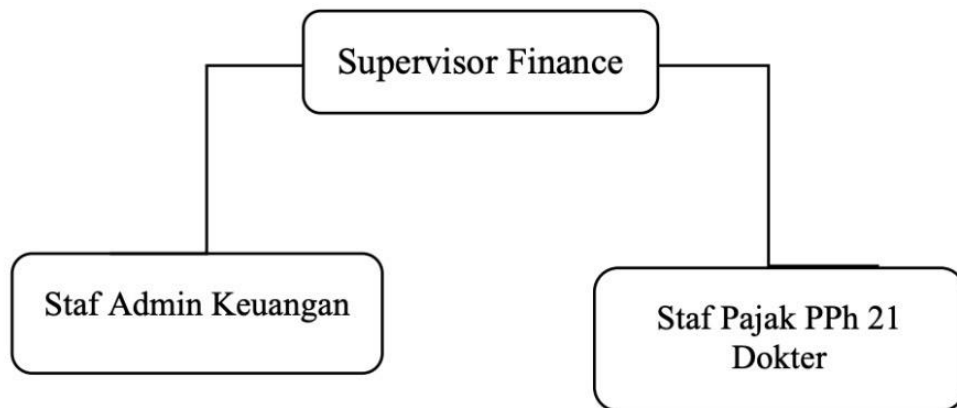


Figure 4.1 Organizational Structure of the Financial Unit of Hospital X

4.2 Internship Activities

4.2.1 Development of Internship Implementation

The implementation of the internship program at Hospital X was carried out for four months, starting from September 15, 2025, to January 15, 2026. Interns were placed as staff of the Finance Unit under the Finance Division of the hospital. The internship activity was carried out for five working days, namely Monday to Friday, with working hours from 08.00 WIB to 17.00 WIB in accordance with the applicable provisions at the hospital. During the internship, interns were under the direct supervision of the Finance Unit staff and carried out financial administration activities in accordance with the unit's duties and functions.

In the initial stage of the internship, the interns followed the briefing and introduction to the Finance Unit's work environment. This briefing included an understanding of the hospital's financial administration flow, the types of payment documents managed by the Finance Unit, and the role of the Finance Unit in the payment administration completion process before the advanced verification stage.

Through this activity, the intern got an overview of the scope of work and procedures that were carried out during the internship period.

After attending the initial briefing, the interns began to gradually become involved in the operational activities of the Finance Unit. The initial activities carried out included the introduction of cash expenditure documents, printing Proof of Cash Out before vendor payments, and structuring financial administration documents. At this stage, the intern learned the format of the document, the information that must be included, and the flow of use of the document to support the payment process.

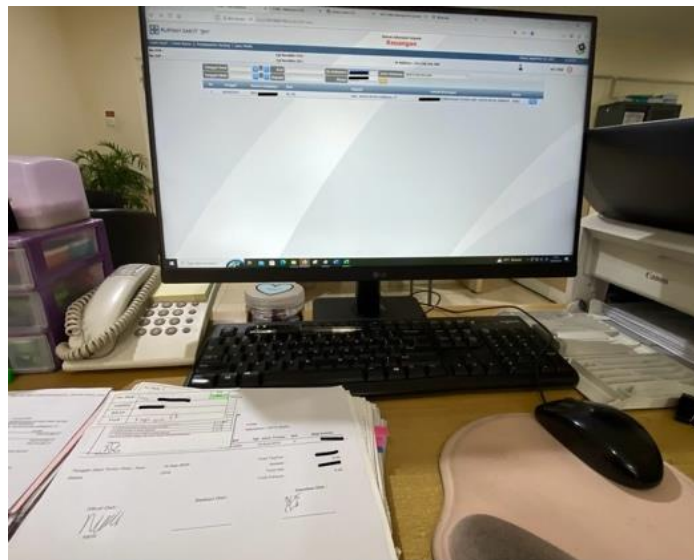


Figure 4.2 Cash Out Proof Printing Process (BKK)

As time goes by, interns began to be involved in the online receipt completion procedure before payment verification. This activity included initial checking the completeness of payment documents, entering data into online receipts, and recording supporting information according to the physical documents received by the Finance Unit. This process was carried out iteratively according to the unit's daily workflow and was one of the main activities during the internship.

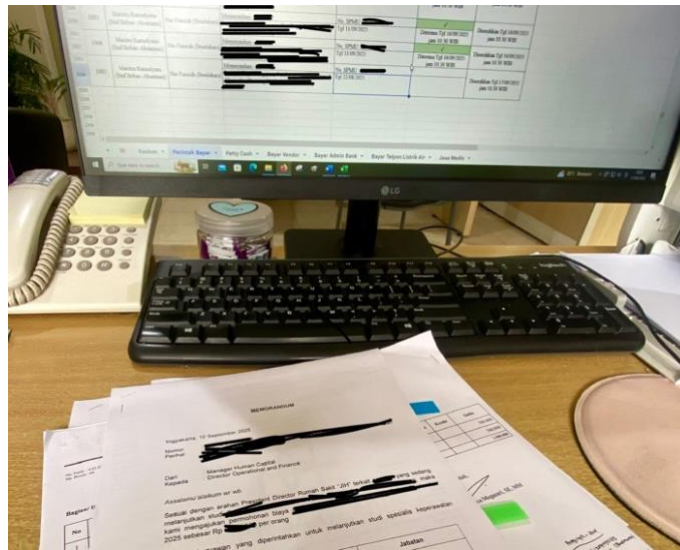


Figure 4.3 Online Proof of Acceptance Completion

In addition, the interns also carried out various supporting financial administration activities, such as recording fund transfers to banks, recapitulation of certain service data, and structuring and archiving cash expenditure documents. This activity provided an understanding to the interns about the importance of precision and regularity in the management of financial documents so that the administrative process ran in an orderly and well-documented manner.

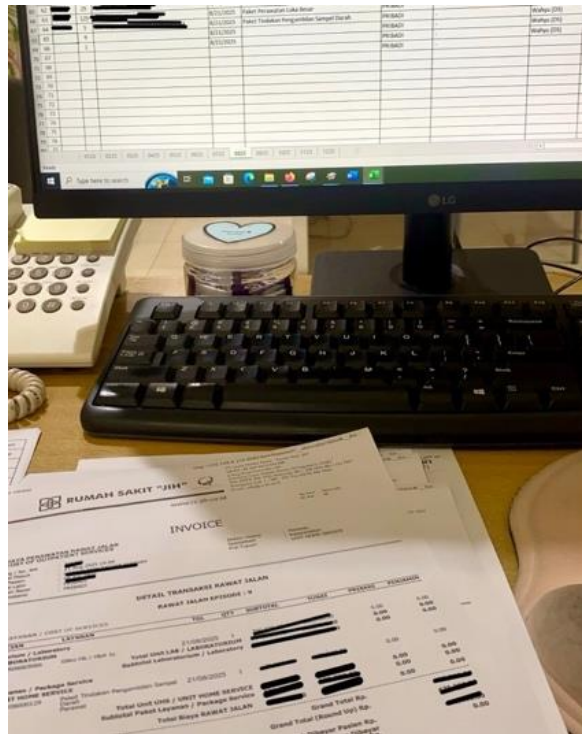


Figure 4.4 Homecare Patient Data Recapitulation

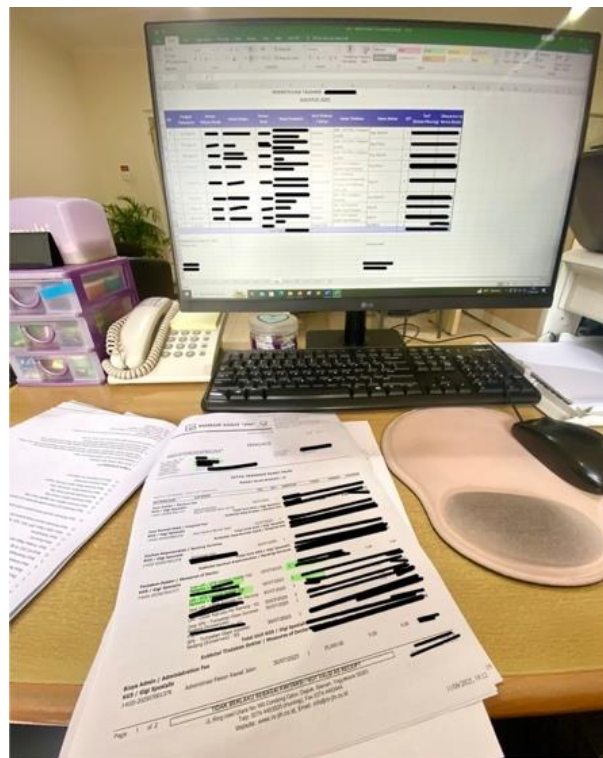


Figure 4.5 Dental Polyclinic Billing Recapitulation

NAMA	TANGGAL	LAYANAN	PENJAMIN
[REDACTED]	04/09/2025	Ambulance - Paket On Call Rumah	Pribadi
[REDACTED]	05/09/2025	Ambulance - Paket On Call Rumah	Pribadi
[REDACTED]	06/09/2025	Ambulance - Paket On Call Rumah	Pribadi
[REDACTED]	06/09/2025	Ambulance - Paket On Call Rumah	Pribadi
[REDACTED]	09/09/2025	Ambulance - Paket On Call Rumah	Pribadi
[REDACTED]	10/09/2025	Ambulance - Paket On Call Rumah	Pribadi
[REDACTED]	10/09/2025	Ambulance - Paket On Call Hotel	Pribadi
[REDACTED]	15/09/2025	Ambulance - Paket On Call Rumah	Pribadi
[REDACTED]	15/09/2025	Ambulance - Paket On Call Rumah	Pribadi
[REDACTED]	16/09/2025	Ambulance - Paket On Call Rumah	Pribadi
[REDACTED]	17/09/2025	Ambulance - Paket On Call Rumah	Pribadi
[REDACTED]	19/09/2025	Ambulance - Paket On Call Rumah	Pribadi
[REDACTED]	20/09/2025	Ambulance - Paket On Call Rumah	Pribadi
[REDACTED]	20/09/2025	Ambulance - Paket On Call Rumah	Pribadi
[REDACTED]	27/09/2025	Ambulance - Paket On Call Rumah	Pribadi
[REDACTED]	30/09/2025	Ambulance - Paket On Call Rumah	Pribadi
TOTAL			

Fee Dokter :

Nama Dokter	Jumlah	Nominal
0125	0225	0325
0425	0525	0625
0725	0825	0925
1025	1125	1225

Figure 4.6 Recapitulation of Ambulance Usage Data on Call ER

During the internship period, the intern was gradually able to adjust to the work rhythm of the Finance Unit, including dealing with variations in the volume of work in a given period. Interns began to work with a greater degree of independence in completing administrative tasks, although remaining under the supervision and direction of the Finance Unit staff. This experience provided a practical understanding of the implementation of duties as a Finance Unit staff in supporting the smooth payment administration process in hospitals.

Overall, the progress of the internship implementation showed that the interns were actively involved in various financial administration activities in the Finance Unit and gained a thorough understanding of the online receipt completion procedure before payment verification.

4.2.2 Internship Activities Series

Table 4.1 Internship Activities Series

Yes	Date	Activities
1	15 – 19 September 2025	- Introduction - Processed the printing the Proof of Cash Out (BKK) before vendor payment - Recapped Homecare Patients - Recapped Dental Polyclinic Billing - Completed Online Receipts Before Payment Verification - Finalized BKK documentation after completing the vendor payment reconciliation process
2	22 – 26 September 2025	- Processed the printing the Proof of Cash Out (BKK) before vendor payment - Recorded Fund Transfer Data to the Bank - Completed Online Receipts Before Payment Verification
3	29 September – 3 October 2025	- Completed Online Receipts Before Payment Verification - Assisted in completing finance unit activities to support financial reporting needs - Participated in the cash withdrawal of petty cash - Assisted in validating doctors' medical service payments - Recapped of BKK in the form of a report
4	6 - 10 October 2025	- Processed the printing the Proof of Cash Out (BKK) before vendor payment - Recapped of Dental Polyclinic Billing - Completed Online Receipts before Payment Verification - Recapped Emergency Department On-Call Ambulance Usage Data - Processed the printing the Proof of Cash Out (BKK) before vendor payment

Yes	Date	Activities
5	13 – 17 October 2025	- Campus Activity Program
6	20 – 24 October 2025	- Campus Activity Program
7	27 – 31 October 2025	- Recapped Homecare Patients - Processed the printing the Proof of Cash Out (BKK) before vendor payment
8	3 – 7 November 2025	- Completed Online Receipts Before Payment Verification - Processed the printing the Proof of Cash Out (BKK) before vendor payment - Assisted the finance unit in supporting financial reporting activities - Prepared cash advance (kasbon) data - Recapped of Homecare Patients
9	10 – 14 November 2025	- Processed the printing the Proof of Cash Out (BKK) before vendor payment - Recapped Homecare Patients - Completed Online Receipts Before Payment Verification - Recapped the Emergency Department On-Call Ambulance Usage Data - Recapped Dental Polyclinic Billing
10	17 – 21 November 2025	- Completed Online Receipts before Payment Verification - Processed printing the Proof of Cash Out (BKK) before vendor payment - Recapped BKK
11	24 – 28 November 2025	- Recapped BKK - Processed the printing the Proof of Cash Out (BKK) before vendor payment

Yes	Date	Activities
12	1 – 5 December 2025	- Processed the printing the Proof of Cash Out (BKK) before vendor payment - Assisted in validating doctors' medical service payments - Recapped Homecare Patients - Recapped BKK
13	8 – 12 December 2025	- Processed the printing the Proof of Cash Out (BKK) before vendor payment - Completed Online Receipts Before Payment Verification
14	15 – 19 December 2025	- Processed the printing the Proof of Cash Out (BKK) before vendor payment - Completed Online Receipts before Payment Verification
15	22 – 26 December 2025	- Processed the printing the Proof of Cash Out (BKK) before vendor payment - Recorded Fund Transfer Data to the Bank - Completed Online Receipts before Payment Verification
16	29 December – 2 January 2026	- Completed Online Receipts before Payment Verification - Processed the printing the Proof of Cash Out (BKK) before vendor payment
17	5 – 9 January 2026	- Assisted in completing finance unit activities to support financial reporting needs - Processed the printing the Proof of Cash Out (BKK) before vendor payment - Recapped Homecare Patients
18	12 – 15 January 2026	- Processed the printing the Proof of Cash Out (BKK) before vendor payment - Recapped Emergency Department On-Call Ambulance Usage Data - Assisted in completing finance unit activities to support financial reporting needs

4.2.3 Internship Data and Outputs

The following were the outputs obtained during the internship until the writing stage of this report at the Hospital X:

1. Online Receipt Documents
2. Flowchart
3. Internship Documentation Video

<https://drive.google.com/file/d/1a0X4F2yqoZshnhHzu53hz45n9pQ-hCuZ/view?usp=sharing>

4.3 Researcher Findings

This chapter presents the results of research and discussion on the evaluation of the manual procedure for completing online receipts before payment verification at Hospital X. The main focus of this chapter is to outline the field findings obtained through interviews and observations, then analyze them using the COSO framework.

Procedural compliance theory is used as a supporting perspective to understand the implementation of procedures at the operational level. This chapter is compiled systematically, starting from the presentation of the work units involved, the process of completing online receipts, obstacles that arise, and solutions based on the results of interviews with resource persons.

This chapter is prepared to show a systematic analysis process, starting from the presentation of the work units involved, data on the online receipt completion process, the results of the reports produced, obstacles that arise in the implementation of the procedure, and the solution to these obstacles based on the results of interviews with the sources. The preparation of this chapter aims to ensure that each finding can be traced back to empirical data and supported by a relevant theoretical framework.

4.3.1 Implementation of Online Receipt Settlement Procedure

Based on the results of observations and interviews with resource persons, the procedure for completing online receipts at Hospital X involved two main units,

namely the Finance Unit and the Accounting Unit. The procedure began when the Finance Unit received the invoice document from the submitting unit or vendor. The document was then verified for completeness initially, including the existence of a Spending Order (SPMU), before being recorded in an online receipt using Google Sheets.

After the input was completed, the physical documents along with the information on the online receipt were submitted to the Accounting Unit. The Accounting Unit matched physical documents with data on online receipts as the initial stage of verification, then continued with verifying the completeness of payment documents in more detail according to the type of transaction. If any inconsistencies or incompleteness were found, the Accounting Unit provided information on the online receipt and returned the documents to the Finance Unit for follow-up.

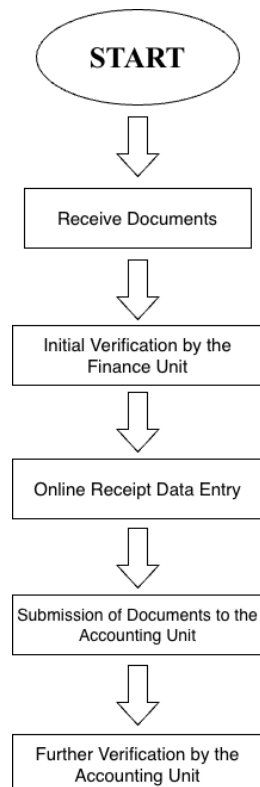


Figure 4.7 Flowchart of the Online Receipt Completion Process

This procedure exhibited hybrid characteristics, where physical documents remained circulated among units while administrative records were carried out online. The division of roles between the Finance Unit and the Accounting Unit had been functioned in daily operational practice but had not been supported by formal documentation in the form of standard operating procedures written. The execution of the procedure depended more on the mutual understanding and work habits that developed between the two units.

The information included in the online receipt included:

- Filing Unit
- Payment file description
- Number and date of the Money Release Order (SPMU)
- Date of Submission of documents from the Finance Unit to the Accounting Unit
- Additional notes or information from Accounting Unit

The use of Google Sheets provided easy access and collaboration among units in recording online receipts. The identity of the officer who carried out the verification, the time of each stage of verification, and the history of returning documents had been manually recorded by the officer in the system. However, the recording was still completely dependent on manual input and had not been supported by a standardized and automated system mechanism. Thus, the quality of the audit trail was highly dependent on the accuracy and consistency of each officer and had the potential to cause inconsistencies in recording and tracing difficulties in the event of errors or data changes.

4.3.2 Evaluation of the Effectiveness of Internal Control Based on the COSO Framework

The evaluation of the effectiveness of internal control was carried out by analyzing the five components of COSO in the context of the online receipt settlement procedure:

a. Control Environment

The Control Environment reflected the management's attitude toward the importance of internal control as well as a clear responsibility structure (COSO, 2013).

Field Findings:

- There was no standard operating procedure that governed the flow of online receipt completion. The implementation of the procedure relied on an informal understanding that developed among the Finance Unit and Accounting Unit staff.
- The division of responsibilities between the Finance Unit and the Accounting Unit had been functionally running, but it was not documented in the formal job description.
- The use of a recording system through a personal account (Google Sheets personal) showed that there was no official system set by management.

Based on the COSO framework, a strong control environment required management commitment that was manifested in written policies and clear responsibility structures (Graham, 2015). The absence of written SOPs showed that the formalization of procedures had not been optimal, so it had the potential to create a risk of inconsistency in implementation.

These findings were in line with Dhillon and Andri (2018), who emphasized the importance of the control environment as a foundation for other COSO components. Without formal documentation, procedures were susceptible to variations in individual interpretations and difficulties in training new staff.

b. Risk Assessment

Risk management is the process of identifying and analyzing risks that can hinder the achievement of organizational goals (COSO, 2013).

Field Findings:

- No formal mechanism had been identified for identifying the risks in this procedure.

- The risk of incompleteness of documents occurred repeatedly, especially for reimbursement transactions, petty cash, and temporary bonds, but there was no systematic analysis of the causes and patterns of incompleteness.
- The practice of bypassing procedures in urgent transactions indicated the existence of risks that had not been formally identified and mitigated.

The COSO framework emphasized the importance of continuous risk assessment to anticipate changes in operational conditions (Graham, 2015). In the context of manual hybrid procedures, specific risks that needed to be identified included mismatches between physical documents and digital records, data input errors, delays in coordination among units, and weaknesses in audit trails.

The findings showed that these risks had not been identified and analyzed systematically. The high frequency of incompleteness of documents for certain types of transactions indicated the need for root cause analysis and the establishment of specific preventive controls.

c. Control Activities

Control activities are policies and procedures that ensure that management directions are implemented consistently (Graham, 2015).

Field Findings:

- **Phased Verification:** The procedure had implemented a phased verification where the Finance Unit conducts initial verification and the Accounting Unit conducted follow-up verification. However, the verification criteria were not documented; thus, their implementation depended on the individual judgment of the officers.
- **Separation of Duties:** There was a separation of duties between the data input function (Finance Unit) and the payment verification function (Accounting Unit). However, this separation was not formally documented and could potentially be breached in urgent transactions.
- **Completeness Checklist:** There was no checklist of document completeness per type of transaction. Completeness verification was carried

out based on the experience and knowledge of the officer without written guidance.

- **Bypass Procedure:** In urgent transactions, documents were sometimes submitted directly to the Accounting Unit without first entering an online receipt. In the operational context of Hospital X, urgent transactions refer to payments that must be processed immediately to support ongoing hospital operations. These situations may occur when payments are time-sensitive, such as emergency operational expenses, urgent vendor payments, or other expenditures that cannot be delayed without affecting service continuity. In such cases, the Finance Unit may submit the physical documents directly to the Accounting Unit for verification before completing the online receipt entry. The classification of a transaction as urgent is typically based on operational needs and is usually approved by supervisory personnel within the unit. Although this practice allows the hospital to respond quickly to operational demands, it creates a control gap because the standard procedure of entering the online receipt is temporarily bypassed. As a result, documentation may become incomplete, and the audit trail becomes weaker, which reduces the effectiveness of internal control in the procedure. This practice had the potential to create gaps in documentation and reduce the effectiveness of controls.

Romney et al. (2024) emphasized that control activities must be designed according to the characteristics of business processes and the level of risk faced. In the context of hybrid procedures, control activities should include mechanisms that ensure consistency between physical documents and digital records.

The findings suggested that while basic control activities such as phased verification and separation of duties were already in place, their effectiveness was limited because:

1. There was no written standard for the implementation of verification
2. No checklist ensured verification consistency
3. Bypass procedures created significant control gaps

Puspita and Budiwitjaksono (2024) found that adequate internal control requires a clear authorization mechanism and a consistent separation of duties. The findings of this research showed that both elements had not been applied optimally.

d. Information and Communication

This component ensures relevant information is identified, captured, and communicated effectively (COSO, 2013).

Field Findings:

- **Record-Keeping System:** Online receipts used Google Sheets with the staff's personal accounts, not the hospital's official system. This condition had the potential to pose data security risks and limited access for management.
- **Audit Trail:** The identity of the officer, verification time, and document return history had been manually recorded in the system. However, this recording had not been standardized and completely depended on the manual input of the officers, so the quality of the audit trail was highly dependent on the accuracy of each officer.
- **Inter-Unit Communication:** Communication related to incomplete documents or data mismatches was done through notes in Google Sheets or verbal/WhatsApp communication. There were no formal communication mechanisms documented.
- **Reporting to Management:** There were no periodic reports to management regarding the implementation of procedures, the frequency of incompleteness of documents, or the average time of completion of verification.

Romney et al. (2024) emphasized the importance of information systems that provide accurate, complete, and timely data to support internal controls. In the context of hybrid procedures, the interface between manual and digital systems must be designed so that physical documents and online records support each other and can be easily reconciled.

The findings showed significant weaknesses in the information and communication components:

1. The use of a personal account posed a risk to data continuity and security
2. Limited audit footprint hindered traceability and investigation
3. Informal communication reduced documentation and accountability
4. No reporting to management hindered monitoring and evaluation

Ferreira et al. (2023) showed that information systems in the health administration process must support a complete audit trail to meet internal control and regulatory compliance needs.

e. Monitoring

Monitoring is an evaluation process to ensure that all components of internal control function effectively over time (Graham, 2015).

Field Findings:

- A formal periodic monitoring mechanism had not been identified by supervisors or managers for the implementation of this procedure.
- There was no periodic review of the frequency of document incompleteness, verification completion times, or cases of procedure bypass.
- There was no formal evaluation of the effectiveness of the procedure or the identification of areas in need of improvement.
- There was no feedback mechanism from management to the implementing unit regarding the performance of the procedure.

COSO (2013) emphasized that monitoring can be carried out through ongoing monitoring activities that are integrated in normal operations or separate evaluations that are carried out periodically. In the context of newly developed

procedures such as online receipts, monitoring is critical to ensure procedures are running as planned and identify weaknesses as early as possible.

The findings showed that the monitoring component is not implemented at all. This results in:

1. Procedural flaws were not identified and fixed
2. Informal practices developed without an evaluation of whether they are consistent with control objectives
3. Opportunities for continuous improvement were not being exploited

Graham (2015) explained that the effectiveness of monitoring depends on the quality of information from other components. Weaknesses in the information and communication components (incomplete audit trails, no reporting) directly hamper monitoring capabilities.

Conclusion of Evaluation Based on COSO

Based on the analysis of the five components of COSO, the effectiveness of internal control in the procedure for completing online receipts at Hospital X was considered not optimal. Weaknesses were found in all components of COSO:

Table 4.2 Evaluation Based on COSO

COSO Components	Status	Main Disadvantages
Control Environment	Weak	No written SOPs, informal responsibility structure
Risk Assessment	None	No risk identification and analysis mechanism
Control Activities	Medium	There was a gradual but not standard verification, bypass procedure occurs
Information & Communication	Weak	Incomplete audit trail, informal communication, systems not integrated
Monitoring	None	There was no periodic monitoring and evaluation mechanism

Weaknesses in these five components of COSO created significant risks to the achievement of internal control objectives, namely operational effectiveness, reporting reliability, and procedural compliance. Although the procedure was already in place and provided benefits in document tracking, the effectiveness of its internal controls still required systemic strengthening.

4.3.3 Procedure Improvement Recommendations

Based on the evaluation of the five COSO components and the operational constraints identified during the study; several procedure improvement recommendations were formulated to strengthen the internal control system in the online receipt settlement process.

1. Strengthening the Control Environment

a. Preparation of Operational Standards for Written Procedures

The research identified the absence of standardized written procedures governing the completion of online receipts. This condition created inconsistencies in implementation between units. Therefore, management was recommended to develop and formalize written Standard Operating Procedures (SOPs) covering the entire process from document receipt until payment completion.

The proposed SOPs included a clear workflow of the online receipt settlement process, a specific division of duties between the Finance Unit and the Accounting Unit, document completeness criteria for each transaction type, mechanisms for handling incomplete documents, and procedures for urgent transactions while maintaining proper documentation.

The research also suggested that SOP development should involve operational staff to ensure alignment with actual working conditions. Periodic socialization and review mechanisms were also considered necessary to maintain procedural compliance.

b. Formalization of the Responsibility Structure

The evaluation showed that the division of responsibilities between the Finance Unit and Accounting Unit had not been formally documented. This

situation increased the risk of overlapping duties and weakened accountability. Therefore, the research recommended the formalization of job descriptions, clearly defining responsibilities, authority, and accountability within the online receipt settlement procedure.

2. Risk Assessment Improvement

a. Procedure Risk Identification and Analysis

The analysis indicated that the combination of manual and online procedures created several operational risks. These risks included data input errors, document mismatches, and processing delays caused by physical document transfers.

The research recommended that management conducted a structured risk assessment process by identifying potential risks, analyzing their likelihood and impact, determining appropriate control responses, and documenting the assessment results as a basis for strengthening internal controls.

b. Root Cause Analysis of Incompleteness of Documents

The findings showed a high frequency of incomplete documents in reimbursement, petty cash, and temporary bond transactions. This condition contributed to delays in verification and payment processing.

Therefore, the research proposed conducting a root cause analysis to identify the main factors causing document incompleteness. Preventive controls such as staff training for requesting units, document submission checklists, and early notification mechanisms were recommended to reduce recurring errors.

3. Strengthening Control Activities

a. Implementation of the Document Completeness Checklist

The evaluation found inconsistencies in document verification practices among personnel. To address this issue, the research recommended the development of transaction-specific document completeness checklists.

The checklist was proposed to include mandatory document requirements, verification by submitting units before submission, validation by Finance and

Accounting Units, and attachment as part of transaction documentation to improve verification consistency.

b. Establishment of Mechanisms for Urgent Transactions

The research identified that urgent transactions occasionally bypassed normal procedures due to operational demands. However, insufficient documentation increased control risks.

Therefore, clear criteria for prioritized transactions were recommended, including mandatory recording in the online receipt system no later than one day after payment and post-payment verification supported by reconciliation procedures.

4. Information and Communication Improvement

a. Development of a Web-Based Recording System

The findings indicated limitations in the use of Google Sheets managed through personal accounts, particularly related to access control and audit trail reliability.

The research recommended the development of a web-based recording system integrated with the hospital information system. The proposed system included role-based access authorization, activity log features, automatic input validation, real-time document status notifications, and automated reporting functions.

b. Formalization of Communication Mechanisms among Units

The evaluation showed that communication regarding document corrections frequently occurred through informal channels. This practice reduced documentation traceability.

Therefore, the research recommended establishing formal communication mechanisms within the system to handle incomplete documents, clarify discrepancies, and escalate unresolved issues to supervisors.

c. Implementation of Periodic Reporting

The research also identified the absence of structured monitoring information for management decision-making. A periodic reporting mechanism

was therefore recommended to monitor transaction volume, document incompleteness frequency, verification completion time, and procedural bypass cases.

5. Monitoring Implementation

a. Establishment of Periodic Monitoring Mechanism

The evaluation indicated that monitoring activities had not been conducted systematically. The research recommended periodic monitoring conducted by supervisors or financial managers through document sampling reviews, monthly performance evaluations, and coordination meetings with operational staff.

Monitoring results were recommended to be documented as part of continuous improvement efforts.

b. Implementation of Continuous Training Programs

The research further identified differences in procedural understanding among staff involved in the process. Therefore, periodic training programs were recommended to ensure consistent understanding of SOPs, strengthen internal control awareness, and support procedural compliance.

These recommendations reflected the need to strengthen the overall internal control system to ensure that the online receipt settlement procedure operated efficiently while maintaining accountability and compliance with established procedures.

CHAPTER V

CONCLUSIONS AND RECOMMENDATIONS

5.1 Conclusion

Based on the results of the evaluation of the manual procedure for completing online receipts before payment verification at Hospital X, this study yielded several main conclusions:

1. This research found that the procedure for completing online receipts at Hospital X had been running functionally with a clear division of roles between the Finance Unit and the Accounting Unit. The use of online receipts provided benefits in document tracking over previous manual systems. However, based on the evaluation using the COSO framework, the effectiveness of internal control of this procedure had not been optimal. Weaknesses were found in the five components of COSO, namely the control environment, risk assessment, control activities, information and communication, and monitoring. The main weaknesses included the absence of written SOPs, an unintegrated recording system, and the absence of a formal monitoring mechanism.
2. The use of a record-keeping system that had not been integrated with the hospital's official system and the uneven distribution of workload indicated the need to strengthen process governance and managerial support. Overall, the online receipt settlement procedure had made a positive contribution to the management of financial documents, but the effectiveness of its internal controls still required systemic strengthening.

5.2 Research Implications

Based on the results of the analysis and discussion of the research that had been carried out, several research implications can be conveyed as follows:

1. For Researchers

This research contributed to the development of researchers' insights and understanding of the application of internal controls in the financial administration process, especially in the procedure for completing online receipts before payment verification. This research was also a means for researchers to improve analytical competence in linking operational practices in the field with the theoretical framework of COSO internal control and procedural compliance theory. The results of the research were expected to be an academic and practical experience that supported the readiness of researchers in facing the world of work, especially in the field of accounting and technology-based financial management.

2. For Hospital X

The purpose of this research was to provide input and evaluation materials for Hospital X regarding the implementation of the procedure for completing online receipts before payment verification. Research findings regarding procedural obstacles, limitations of the recording system, and weak internal control could be used as a basis for management considerations in making decisions to improve and develop procedures. This research was expected to assist hospitals in improving effectiveness, accountability, and procedural compliance in the financial administration process to support better financial governance.

3. For Education

The purpose of this research was to contribute to the development of literature in the field of accounting, especially related to internal control and management of financial documents in health service organizations. This research was expected to be a reference material for students and academics in understanding the application of the COSO framework to hybrid manual and online procedures. In addition, the results of the research could add insight into the challenges and obstacles faced in

the implementation of manual and digital systems in the work environment; thus, it is useful as a learning material that is relevant to practical conditions in the field.

5.3 Research Limitations

Based on the results of the analysis of the research review that had been carried out by the researcher, there were several limitations in this research as follows:

1. Confidential internal data limited the depth of analysis. Certain financial and operational documents could not be accessed due to confidentiality policies within the hospital. As a result, the analysis focused primarily on procedural implementation and interview data rather than a full examination of internal financial records.
2. The study focuses only on operational staff perspectives. The research involved treasury staff from the Finance Unit and staff from the Accounting Unit who are directly responsible for executing the procedure. While this approach provided valuable insights into daily operational practices, managerial perspectives regarding internal control policy, supervision, and strategic decision-making were not explored in depth.
3. The case study approach limits generalization. Since this research was conducted in a single hospital environment, the findings cannot be generalized directly to other healthcare organizations. However, the study still provides contextual insights into internal control practices in hybrid manual and online procedures that may be relevant to similar institutional settings.

These limitations indicate opportunities for future studies to involve managerial perspectives and broader system evaluations in order to obtain a more comprehensive understanding of internal control implementation in hospital financial administration.

5.4 Suggestions

Based on the conclusions of the research, several practical suggestions could be submitted to Hospital X. Finance and Accounting Units were advised to compile document completeness checklist tailored to the type of transaction to facilitate initial verification and reduce document returns. In addition, a formal communication mechanism was needed that was documented in handling incomplete documents and urgent transactions so that coordination among units did not depend on informal communication.

The management of Hospital X was advised to compile and establish standard operating procedures that regulated the flow of online receipt completion, division of tasks among units, and document completeness criteria. Management also needed to develop a web-based recording system that was integrated with the hospital's information system and used the organization's official account, so as to be able to support audit trail documentation, reduce data entry errors, facilitate document status monitoring, and improve data security and continuity.

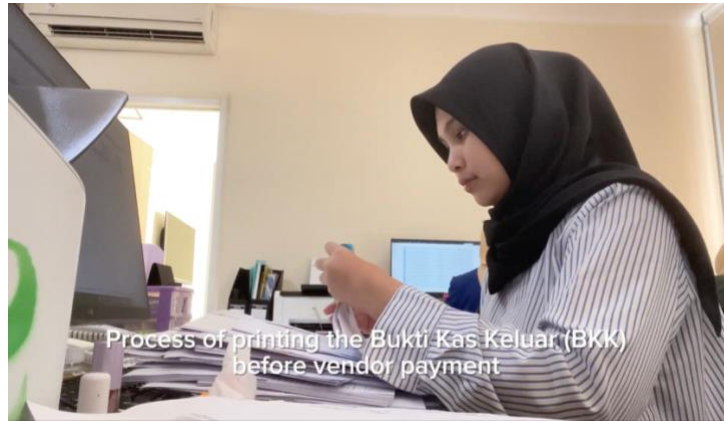
In addition, management needed to carry out regular monitoring and evaluation of the implementation of procedures and conducted training for relevant staff to ensure uniformity of understanding of procedures and strengthen a culture of compliance in financial administration management.

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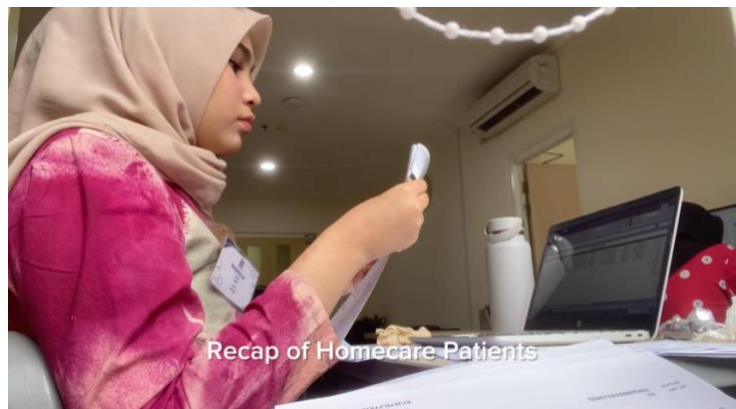
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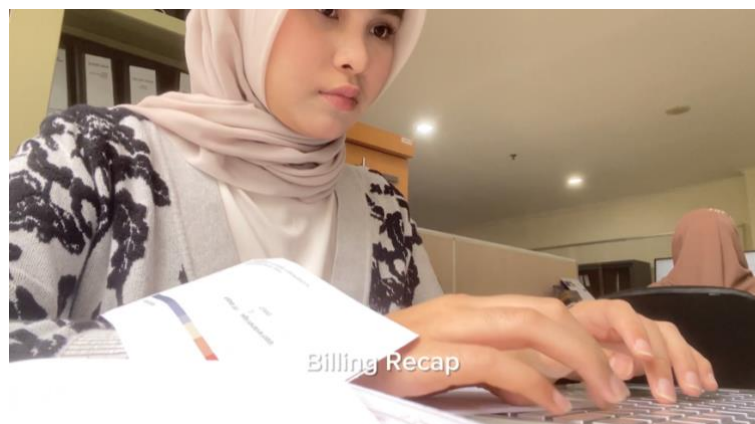
APPENDICES



APPENDIX 1: Process of printing the BKK before vendor payment



APPENDIX 2: Recap of Homecare Patients



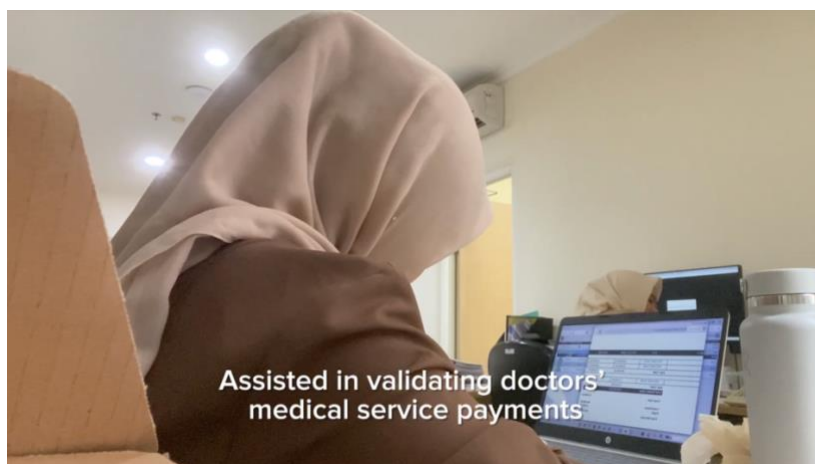
APPENDIX 3: Billing Recap



APPENDIX 4: Completing Online Receipts Before Payment Verification



APPENDIX 5: Assisted the finance department in supporting financial reporting activities



APPENDIX 6: Assisted in validating doctors' medical service payment

APPENDIX 7: Interview Results

Resource person 1

NO	QUESTION	ANSWER
1	What is the flow and stages of the manual procedure for filling out online receipts before payment verification is carried out in the Finance Unit?	Documents received from the user are then verified for completeness including the submission of SPMU (Letter of Expenditure of Money) to the unit and then recorded on the online receipt from the Finance Unit
2	When is the process of entering online receipt data usually done in the daily workflow and how does it change as transaction volume increases?	Online receipt can be done every time you receive a bill document from a hospital user/unit/vendor. If there is a change in transaction volume, it can be informed by verbal or editing system on the online receipt.
3	In which part or stage of the online payment recording process do errors or data corrections occur most often?	On the nominal correction of the bill that is submitted but for the intensity it is not so frequent
4	Why do you think the process of filling out online receipts	Can minimize billing information errors up to before payment

	still requires high precision in certain parts?	
5	How do I ensure the accuracy of the data before the document is submitted to the Accounting Unit for further verification?	Repeatedly check and confirm to the relevant unit about the invoice that has been verified initially.
6	How does the communication process take place when the Accounting Unit finds data that needs to be corrected or clarified?	Communication by oral, by chat or providing information on online receipts in the form of easily recognizable color marks.
7	How does the experience of using an online receipt form compare to the physical form you used before?	It is more helpful in tracking documents that have been running from the date of submission to the payment process.
8	Why is online receipt recording considered to provide benefits for Unit Finance performance?	Minimizes the risk of document loss and makes it easier to track documents.

9	Are there any particular obstacles in coordinating the format and filling of documents?	There is no official format standard yet, which is still limited to the Finance Unit and the Accounting Unit.
10	What are the proposed improvements that you think can improve the efficiency and order of the online receipt filling procedure before payment verification?	Still in the process for the online receipt can be accessed by many accounts that are made official from the hospital instead of from a personal account and ensure that the documents are properly received by affixing an online signature as well (in the repair stage).

Resource person 2

NO	QUESTION	ANSWER
1	What is the flow of receipt and verification of online receipts compiled by Unit Finance before payment is made?	1. The Treasurer Unit provides the files that have been entered in the online receipt to the Expense Accounting Staff. 2. The Expense Accounting staff matches the physical file with the online receipt. If it is appropriate, the Expense Accounting Staff will provide a check mark and the time of receipt 3. The Expense Accounting Staff will verify the completeness of the payment

		file. If there are missing documents, the Expense Accounting Staff will provide information on the online receipt and hand over the file back to the Treasurer Unit.
2	When is the online receipt verification process typically performed and how does the workload change as transaction volume increases?	Online receipt verification is carried out when there is a bill payment file submitted by the Treasurer Unit to the Expense Accounting Staff. Workload changes due to increased transaction volume occur at the beginning of the week because payments are made at the end of the week.
3	In what parts or types of transactions is the data most often found to be incomplete or requires correction?	The types of transactions that are often incomplete and must be revised by the user are reimbursements, petty cash, and temporary bonds due to the large amount of proof of payment (invoices, receipts, proof of transfer)
4	Why does the combination of manual procedures and online systems still cause problems in the payment verification process?	• There are some documents that need to be paid as soon as possible so that they are not listed in the online receipt. • Transaction volume increased so that it was late to fill out online receipts

5	How to determine that the online receipt data is complete and worthy of verification?	The online receipt is said to be feasible and the file can be processed if there is information on the submitter, there is information on the payment file, the SPMU normor and the SPMU input date, and there is a submission date from the Treasurer Unit
6	What is the communication process with Finance Unit when data discrepancies or lack of supporting documents are found?	After verifying the file (calculation of proof of payment (e.g., memorandum and proof of transfer) and complementary documents (e.g., order letter, proof of activity pictures, officer attendance, etc.)) by the Expense Accounting Staff and finding that there are incomplete documents, the Expense Accounting Staff will return the document to the Treasurer Unit.
7	How does the experience of using Google Sheets compare to physical documents in the payment verification process?	Online receipts using Google Sheets are more practical because they are easily accessible when needed and can help in providing <i>notes</i> related to incomplete files
8	What are the most necessary changes or improvements to improve the effectiveness and internal control of the	Update of the document handover recording system using web-based

	payment verification process?	
9	Do you think this manual procedure helps or slows down the payment settlement process? How do you feel about it in practice?	The document handover procedure can already minimize the risk of file loss and make it easier to track the document