

INTISARI

Penelitian ini menjelaskan tentang prosedur pendapatan dan sistem pengendalian internal pendapatan dari BPJS yang ada di Rumah Sakit PKU Muhammadiyah Gamping. Sistem pengendalian internal dievaluasi menggunakan *COSO Internal Control Framework*. Penelitian ini menggunakan data primer dengan studi lapangan dan data sekunder dengan studi pustaka. Data dianalisis dengan membandingkan hasil studi lapangan dengan hasil studi pustaka. Hasil perbandingannya diuraikan secara deskriptif dan dianalisa dengan lima komponen *COSO Internal Control Framework*. Hasil penelitian menunjukkan bahwa rumah sakit PKU Muhammadiyah Gamping telah menerapkan prosedur pendapatan yang baik dan sistem pengendalian internal yang baik meskipun memerlukan sedikit perbaikan.

Kata kunci: pendapatan, sistem pengendalian internal, BPJS, *COSO Internal Control Framework*

ABSTRACT

This study explains the revenue procedure and internal control system of revenue from Social Security Agency at PKU Muhammadiyah Gamping Hospital. Internal control system is evaluated using the COSO Internal Control Framework. This study uses primary data from field studies and secondary data from literature studies. Data were analyzed by comparing the results of field studies with the results of literature studies. The results of the comparison are described descriptively and analyzed with five components of the COSO Internal Control Framework. The results showed that the PKU Muhammadiyah Gamping Hospital had implemented good revenue procedures and a good internal control system even though it needed a little improvement.

Keywords: revenue, internal control system, Social Security Agency, COSO Internal Control Framework