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Implementation Of Accounting Information System For Inventory Of Medicines

Si Putu Kezya Carolina[1], Muhammad Ansar[1]
[1]Department of Accounting, Tadulako University, Palu City, Indonesia
Correspondence Authors: kezyacrlina@gmail.com

Abstract

This study aims to explore the implementation of an accounting information system in the management of medicine inventory at Anuntaloko Parigi Regional General Hospital. The transformation from a manual Excel-based system to an integrated system using the Mirsa application marks a critical step in improving the efficiency and accuracy of recording and reporting. This research employs a qualitative method with a phenomenological approach to explore the direct experiences of hospital employees involved in the system's implementation process, particularly those from the pharmacy and finance departments. Data collection was conducted through interviews and documentation. The results show that the implementation of the accounting information system has improved the efficiency of recordkeeping, made the procurement process more structured, and provided a correction mechanism for recording errors. Technical issues such as network disruptions and the initial adaptation process were successfully addressed through training and infrastructure improvements. Moreover, both internal and external audits have contributed to strengthening accountability and ensuring system sustainability. This study emphasizes that the success of implementing an accounting information system does not rely solely on technology but also on the readiness of human resources and effective coordination between work units within the hospital.

***Keywords**: Accounting Information System, Medicine Inventory, Phenomenology*

Abstrak

Penelitian ini bertujuan untuk mengeksplorasi penerapan sistem informasi akuntansi dalam pengelolaan persediaan obat-obatan di RSUD Anuntaloko Parigi. Transformasi dari sistem manual berbasis Excel menuju sistem terintegrasi menggunakan aplikasi Mirsa menjadi titik penting dalam upaya meningkatkan efisiensi dan akurasi pencatatan serta pelaporan. Penelitian ini menggunakan metode kualitatif dengan pendekatan fenomenologi untuk menggali pengalaman langsung dari para pegawai rumah sakit yang terlibat langsung dalam proses implementasi sistem, khususnya dari bagian farmasi dan keuangan. Teknik pengumpulan data dilakukan melalui wawancara dan dokumentasi. Hasil penelitian menunjukkan bahwa penerapan sistem informasi akuntansi telah meningkatkan efisiensi pencatatan, proses pengadaan lebih terstruktur, dan menyediakan mekanisme koreksi atas kesalahan pencatatan. Kendala teknis seperti gangguan jaringan dan proses adaptasi awal berhasil diatasi melalui pelatihan serta perbaikan infrastruktur. Selain itu, audit internal dan eksternal turut memperkuat akuntabilitas dan keberlangsungan sistem. Penelitian ini menegaskan bahwa keberhasilan penerapan sistem informasi akuntansi tidak hanya bergantung pada teknologi, tetapi juga pada kesiapan sumber daya manusia dan koordinasi antar unit kerja di rumah sakit.

Kata kunci: Sistem Informasi Akuntansi, Persediaan Obat, Fenomenologi

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INTRODUCTION

In the development of the world today, the use of accounting information systems has become an important part of human activities, both individuals and in companies. An effective and efficient accounting information system is expected to provide reliable information and can provide quality information for parties in need and free from errors (Ningrum et al., 2022). The company's success in maintaining its business is inseparable from the company's role in managing inventory (Rizky et al., 2020). By utilizing information technology, every job can be done more easily and quickly (Putri &Wardiyanih, 2022).

Most companies or organizations engaged in the health services sector are experiencing rapid development. Characterized by the increasing number of public hospitals, both government and private, that provide health services. Hospitals offer these services to meet the needs of the community (patients). Most of the services provided by hospitals, such as treatment, healing, and medical rehabilitation, rely heavily on the availability of medicines (Singgih&Azmiyanti, 2024). Therefore, drug supply in hospitals has a very important role because it is one of the main factors that affect the quality of services provided by hospitals (Hariyanti et al., 2024).

Technology-based information systems are one solution to strengthen the health service process in hospitals. Information system is a system that processes data and transactions to produce information that is useful in planning, controlling, and correcting business (Hutasoit et al., 2023). An effective and efficient accounting information system is expected to provide reliable and quality information for those who need it. The information must be free from errors and have clear goals and objectives (Suleman et al., 2017). To produce information with these characteristics, the data processed in the accounting information system must be correct and accurate to be trusted.

Drug inventory management includes various activities, such as drug needs planning, procurement, storage, distribution, destruction, and administration (Limbong et al., 2024). Drug inventory management is also an important part of hospital management, with the aim of ensuring that drugs are always available in the right amount, adequate, safe, and can support quality services. In relation to drug inventory, the accounting information system functions to automate the recording of inventory transactions, reduce the possibility of human error, and facilitate the audit and internal control process.

Based on the results of interviews with the Head of the Pharmacy Installation of the Anuntaloko Parigi Regional General Hospital, it indicates that there is a mismatch between drug inventory data in the accounting information system and the physical conditions in the field. This condition indicates weaknesses in the process of recording and controlling drug inventory in the hospital and hampers the hospital's efforts to optimize inventory management, such as planning drug needs, stock control, and decision making related to procurement. Therefore, the implementation of an effective drug inventory accounting information system is needed to support the smooth operation of the hospital.

This research is also important to do because the pharmaceutical system of Anuntaloko Parigi Hospital in managing pharmaceutical supplies is still relatively new, so there are still some weaknesses in the application of the pharmaceutical inventory accounting information system. Accordingly, this study aims to explore the implementation of an accounting information system in the management of pharmaceutical inventory at Anuntaloko Parigi Regional General Hospital. More specifically, the study seeks to examine how the integrated system implemented through the Mirsa application is applied in practice, its impact on the efficiency of inventory recording and procurement processes, as well as the challenges and adaptive strategies encountered by hospital staff during the system's implementation. Employing a qualitative phenomenological approach, this research endeavors to gain a deep and nuanced understanding of stakeholders' experiences and perceptions regarding the adoption and operation of the accounting information system within the hospital environment.

Research on accounting information systems related to medical supplies has been partly carried out by previous researchers, including Rizky et al. (2020) and Wijaya et al. (2024) show that although technology has been applied in inventory management, there are still some weaknesses, namely in inventory procurement procedures, the existence of double duties or double duties in the warehouse, as well as the incompleteness of several documents/forms and accounting records that support the inventory accounting information system. This research has novelty in terms of a qualitative phenomenological approach, which focuses on the direct experience of medical personnel, administrative staff, and hospital management in implementing accounting information systems. In contrast to previous research that focuses more on technical aspects, this research will further explore the social and cultural aspects that influence the successful implementation of the accounting information system.

Basically the system is a framework of interconnected procedures, which are arranged according to a comprehensive scheme. Information system is a system that provides information to all levels in the organization whenever needed (Rahmawati, 2020). Information systems can be interpreted technically as a collection of interconnected components, which function to collect, process, store, and distribute information to support decision making, organizational supervision, problem analysis, understanding of complex matters, and new product development (Suharni& Sari, 2019).

For the purposes of managing accounting data and generating information that can be used to make decisions, a business or organization must have an accounting information system (Dakhi et al., 2024). Accounting Information System is a system that collects, records, stores, and processes data to produce information for decision makers (Romney &Steinbart, 2019). This includes people, procedures and instructions, data, software, information technology infrastructure, internal controls and security measures (Nofa&Amiranto, 2023).

According to Putra et al. (2021) the objectives of the accounting information system, namely, providing information for the company, improving information generated from existing systems or old systems, strengthening internal control, and reducing accounting administration costs. Just like other systems, accounting information systems consist of various components. According to Romney &Steinbart (2019) the components of the accounting information system are divided into six components including: (1) People who run the system, (2) Procedures applied, both manually and computerized, include collecting, processing, and storing data in accordance with organizational activities, (3) Data about the processes of a company's operational activities, (4) Software, which is used as a tool for managing data, (5) Information Technology Infrastructure, including all hardware such as computers, printers, servers, and network devices that connect systems to one another (6) Internal Control.

Inventories are assets that are stored with the aim of being sold in the normal course of business or goods that will be consumed in the processing of products sold (Mulyadi, 2016). Inventories are current assets in the form of goods or equipment intended to support government operational activities, and goods intended for sale or delivery in the context of services to the public (Hutasoit et al., 2023). In hospital organizations, inventory consists of drugs, medical supplies, and other supplies.

Inventory accounting information system is a system that manages inventory records and provides information to managers regarding the need to add certain types of goods (Fuad &Mohklas, 2024). The inventory accounting system aims to record every movement of goods that occurs in the warehouse. According to Mulyadi (2016) the functions associated with inventory accounting are: a) The Warehouse function is responsible for storing inventory items, b) The accounting function is responsible for recording the quantity and cost of goods stored in the warehouse, c) The Sales or Usage function is responsible for the sale of goods, d) The shipping function is in charge of receiving delivery orders from the warehouse and delivering goods to customers (Mulyadi, 2016).

RESEARCH METHOD

The research method used is a qualitative method with a phenomenological approach. Phenomenology talks about how people experience an experience in their lives and how it means to them (Nawangsari et al., 2022). The object of this research is a social phenomenon related to the implementation of the accounting information system for inventory of medicines at Anuntaloko Parigi Hospital. This research will be conducted at Anuntaloko Parigi Regional General Hospital (RSUD) which is located at Jl. Sis Al Jufri No.214, Masigi, Kec. Parigi, Parigi Moutong Regency, Central Sulawesi 94471. The informants in this research are several employees from the organizational structure related to the accounting information system for inventory of medicines at Anuntaloko Parigi Hospital.

Data collection is done through observation of the accounting information system for inventory of medicines that has been implemented in the hospital to see firsthand the actual conditions in the hospital, as well as conducting interviews and documentation. The phenomenological approach shows the process of exploring the informant's experience in implementing the inventory accounting information system for medicines at the Anuntaloko Parigi Regional General Hospital (RSUD). The phenomenological approach is individual, because the data collected comes from the statements of each individual. Each person has a different experience of an event, so the information conveyed can also vary between sources.

The data analysis technique in this study uses a qualitative phenomenological approach which aims to deeply understand the subjective experiences of informants on the implementation of the accounting information system for pharmaceutical supplies. According to Pahutar et al. (2020) the analysis process begins with thematic analysis, which identifies the main patterns and themes that emerge from the interviews. These themes describe the real experiences of informants, such as changes in recording, procurement flow, technical barriers, and the adaptation process. Next, phenomenological reduction is carried out, which is setting aside the researcher's judgments and assumptions in order to see the informants' experiences purely. In this stage, experiences are reviewed and simplified into important elements to find the basic meaning contained in each event. The next stage is phenomenological description, which is compiling a complete and honest description of the informant's experience, including the emotional, understanding, and behavioral aspects that arise during the

application of the system. The researcher then conducted further reflection and interpretation of the data obtained. This process aims to find broader and deeper meanings of individual experiences.

The main variable in this study is the implementation of the accounting information system, which is reflected in five key areas of observation: (1) the efficiency of recording and reporting, referring to informants' perceptions of changes in the speed and accuracy of documentation after the system's implementation; (2) the structure of the medicine procurement process, which reflects the workflow and involvement of related units; (3) the adaptation process and technical constraints, such as training, initial usage difficulties, and network disruptions; (4) the error correction mechanism, which refers to the system's and users' ability to identify and rectify data entry errors; and (5) internal and external audit support, seen through the involvement of audit institutions in maintaining system accountability. These aspects serve as the foundation for data collection and analysis to gain an in-depth understanding of stakeholders' experiences.

RESULTS AND DISCUSSION

Improved Efficiency of Recording and Reporting.

Hospitals have undergone a significant journey in developing an accounting information system to manage pharmaceutical supplies, a digital transformation that reflects ongoing efforts to improve the efficiency and accuracy of healthcare administration. Prior to 2024, hospitals relied on conventional excel-based methods to record and track medicine inventory. This manual system brought a number of challenges, including recording delays, risk of human error, and difficulty in tracking stock movements in real-time. The complicated recording process required finance and pharmacy staff to do repetitive recording and was prone to inaccuracies. In June 2024, the hospital started using a new information system called Mirsa. This change was not just a change of application, but a major shift in the way the hospital manages and monitors supplies. The Mirsa system provides a more sophisticated and integrated reporting mechanism.

> "Yesterday, there was usually an invoice, an invoice came in, it was late so it was only inputted in the previous month but when it was in the mirsa application, what I heard from them was that when the invoice came, it was immediately inputted, everything was immediately visible."

The statement from the finance resource person confirmed that one of the changes was in the recording of invoices. Previously, invoices were often inputted late, now invoices are recorded as soon as they arrive, so inventory data can be monitored immediately. With Mirsa, invoices can be inputted as soon as the goods arrive, so inventory movements can be monitored in real-time. Not only limited to drugs, but also includes various categories such as Consumables (BHP), chemicals, office stationery, and others. Each category has its own recording and tracking flow, with a well-organized warehouse and depot structure. This is an indicator of time efficiency and increased transparency in the management of drug purchase data.

> "As usual, outgoing and incoming drugs are all inputted in SIM-RS"

Based on the expression of the resource person from the pharmacy department, the transfer is made after obtaining approval from the medical support section which is then processed by the procurement team. The procurement team is responsible for contacting suppliers, negotiating, drafting contracts, and ensuring that drug orders match the required specifications. After the ordering process is complete, the goods are sent to the hospital. When the goods arrive, the receiving team at the pharmacy warehouse conducts a thorough inspection of each box and strip of medicine, they compare the goods received with the order note, ensuring there are no differences in quantity, quality, or type of medicine.

Adaptation and Resolving Constraints

Every digital transformation is a long and challenging journey, and the implementation of the hospital's medication inventory accounting information system is no exception. The change from a manual excel-based system to Mirsa's integrated system was not an easy one, but a complex adaptation process that required patience, openness, and commitment from all staff. The initial implementation of a new system always brings its own anxiety. Employees who have been accustomed to manual record-keeping for years are suddenly faced with an unfamiliar digital process. Imagine a pharmacy warehouse clerk who has spent decades recording every drug movement with a pen and a book, now having to deal with a keyboard and a computer screen. This transformation is not just a change of tools, but a fundamental change in the way we think and work.

> "For now, there are no obstacles, if in the past there might have been because we were just learning. Now, everyone has mastered their own parts."

Based on the expression of the pharmacy informant, it reflects that the biggest challenge in the initial implementation of the information system was the user adaptation phase. At first, staff experienced

difficulties because they were still in the learning stage and were not yet familiar with the features of the system. However, over time and continuous use, staff began to master each function according to their work roles. This indicates a successful learning process, which leads to increased user competence in operating the information system effectively. The ability of staff who now master the system is also an important indicator of the success of system implementation in hospitals.

> "Only if there is a network problem, but now the network is really good."

The statement of the informant from the pharmacy department indicates that the technical obstacle that had arisen in using the system was network disruption. Network problems are often an obstacle in digital-based information systems, as they can slow down the data input process and access to information. However, the informant emphasized that the current network conditions have improved considerably and are no longer a significant obstacle. This reflects the hospital's efforts to improve technology infrastructure, so that network stability can support the smooth operation of the system as a whole.

> "Yes, there is definitely training, we are given 3 months to learn this system."

This statement from the pharmacy section shows that the hospital has provided sufficient training for staff in preparing for the use of the information system. The three-month training period provides an opportunity for users to understand the system's workflow, explore the features available, and adapt it to their daily tasks. This training is not only important to improve technical understanding, but also to build confidence in using the system. With structured training in place, the hospital ensures that every staff is adequately prepared and capable to run the system optimally.

Handling Recording Errors

Although the system is very sophisticated, humans remain a variable that cannot be fully predicted. Recording errors cannot be eliminated one hundred percent, but they can be minimized. The Mirsa system is designed with a correction mechanism that makes it easy for staff to identify and correct errors.

> "When it comes to recording, in the past we were still recording manually, but now it's a system, so if there are mistakes, it is possible that there will be mistakes, but the mistakes are still like this, the mistakes are more about the mutation of goods."

The statement of the informant from the pharmacy department explains that although recording has switched from manual to digital systems, the potential for errors remains, especially in the process of mutating goods. Goods mutation refers to the movement of stock from one unit to another, and this is where data discrepancies between goods sent and received often occur. However, the use of the system has minimized the chances of major errors as the recording is automated and well-documented. This shows that information systems play an important role in reducing error rates and speeding up the process of detecting and correcting such errors.

> "For example, they ask for five but the goods we submit, for example, are less or more, but that can be communicated when we have mutated, they check oh there is more, there is less, then they inform us to be repaired like that. But if you want to say it is often not too, but you say it is not there, it must be called we humans who work anyway."

Based on the expression of the pharmaceutical informant, it shows that one form of error that still occurs in the drug distribution process is a mismatch in the number of goods during mutation, either in the form of shortages or excesses. Although an information system has been used to record the flow of goods in and out, the physical process of distribution remains vulnerable to human error. However, it is important to note that there is a responsive communication mechanism between the sending and receiving units. After the mutation process is recorded in the system, the receiving party will check and immediately inform if there are any discrepancies, so that errors can be corrected quickly. This shows that the information system cannot work alone. The active involvement of users in manual verification and communication between units remains an important part. This shows that a good system is one that does not only rely on technology, but is also supported by cooperative work practices and openness to improvement.

Auditing Support

In managing drug supplies, accountability is something that cannot be ignored. Hospitals as public service institutions are required not only to provide good health services, but also to ensure that all administrative processes, including recording and managing medicines, are carried out in a transparent and accountable manner. For this reason, the existence of both internal and external audits is an important part of maintaining and guarding the system that has been built, including the accounting information system used in managing drug supplies.

> "Yes, we have audits here from internal, from public accounting, from BPK, from

> BPOM, from the inspectorate. Many parts come to inspect usually in one year up to one or two times."

This statement from the pharmacy section shows that audit activities at Anuntaloko Parigi Hospital have been running routinely and involve many parties. They are not only conducted by internal teams, but also by institutions such as public accountants, the Supreme Audit Agency (BPK), the Food and Drug Monitoring Agency (BPOM), and the regional inspectorate. These audits are usually conducted one to two times a year. The presence of many parties conducting the audit reflects the hospital's high commitment to maintaining transparency and quality management, especially in terms of drug records and supplies.Thus, audits play an important role in maintaining the integrity and sustainability of the drug inventory accounting information system at RSUD Anuntaloko Parigi. The presence of various auditors not only ensures that the system runs according to procedures, but also encourages continuous improvement through constructive findings. This consistent auditing process shows that the hospital's drug management is not only focused on efficiency, but also on transparency and public responsibility. This is a strong foundation in supporting professional and trusted hospital services.

Overall, this study found that there are technical, social, and structural sides that are felt directly by employees in the use of the drug inventory accounting information system at Anuntaloko Parigi Hospital. They interpret the presence of this new system as a form of convenience, especially in terms of recording and reporting which now feels faster and more accurate. The procurement process has also become more organized, because each stage is passed with clear coordination between sections.

Table 1. Phenomenological Analysis

Research Finding	Noema	Noesis	Epoche	Intersubjektif
1. Improved Efficiency of Recording and Reporting	The process of recording and reporting drug inventory becomes faster and more accurate with the Mirsa system compared to the manual system.	An informant from Finance perceived Mirsa to speed up invoice input so that it is immediately visible: "...when in the mirsa application... when the invoice comes, the input is immediately visible." An informant from Pharmacy found it easy because all incoming/outgoing drugs were inputted in SIM-RS: "...outgoing and incoming drugs are all inputted in SIM-RS". The transition from manual (Excel) was perceived as a significant change: "...previously, the manual reporting was done in excel." "...oh means the previous one was still in excel, mom?" "Yes, it's still in excel."	The researcher set aside initial assumptions about the efficiency of the accounting information system and let the interviewees' experiences describe how the system was actually implemented and perceived in terms of speed and accuracy of processes.	The experience of interviewees from Finance and Pharmacy together showed a perception of increased speed and ease in the recording and reporting process after the implementation of the new system, albeit with a different focus (invoices vs. drug mutations).
2. A More Structured Procurement Process	The flow of drug procurement has clear stages and involves coordination between departments.	Pharmacy resource persons explained the procedural experience of procurement from proposing needs to distribution, describing the sequence of steps that must be followed: "...the procurement process, we propose anyway... proposed to the medical support division... continued to the procurement team... the goods are put here later until here there is a goods receiving team... received by	The researcher withholds judgment about whether the procurement process "should" work or what an ideal procurement model would look like, and focuses on describing the factual steps and sequence of events	The description of the procurement flow by the Pharmacy resource person provides a consistent step-by-step description, implying that there are standardized procedures that

		the warehouse. So the warehouse is received, recorded, stored and then distributed..."	as described by the informants.	are understood and carried out in the process of acquiring drug supplies in the hospital..
3. Adaptation and Resolving Constraints	Implementation of the new system required an adaptation process by the staff and faced technical constraints such as the network.	Informants from Pharmacy experienced the early implementation period as a learning period: "...in the past there might have been because they had just entered to learn." They felt network constraints before: "Only if there is a network..." The experience of receiving 3 months of training was helpful: "...we were given 3 months to learn the system." Staff now feel they have mastered the system: "Now each of us has mastered their own parts."	Researchers postponed the notion of "resistance to change" or the expectation that the new system would run smoothly right away, and focused instead on the actual experiences of staff in adapting, the difficulties encountered, and the efforts (training, infrastructure improvements) to overcome them..	The experience of initial difficulties and the need for training was shared by staff, suggesting a transitional stage experienced collectively. The resolution of network constraints was also perceived as an improvement in collective working conditions: "...but now the network is really good."
4. Handling Recording Errors	Errors in recording, especially mutation of goods, can still occur even though the system is computerized, but can be communicated and corrected..	Pharmacy informants perceived mistakes as something that "must exist" because it involves humans: "...if there are mistakes, it is definitely possible that there will be..." "...but if you say there are none, there must be, we are humans who work anyway." They experienced mistakes as more of a "mutation of goods" and felt that they could be "communicated" to be fixed: "...the mistake is more about the mutation of goods, for example, they ask for five but the goods we deliver, for example, are less or more but that can be communicated when we have mutated, they check oh there is more, there is less, and then they inform us to be corrected like that."	Researchers set aside the view that computerized systems automatically eliminate all errors or that errors are indicative of system failure, and focused on how interviewees experience and manage potential errors in their daily work practices.	The understanding that human error is natural and the communication mechanisms for improvement demonstrate a shared awareness among staff regarding the potential for and handling of errors in the system.
5. Audit Support	Accounting information systems facilitate the audit process by various external and internal parties.	Pharmacy interviewees experienced auditing as a process that involves many parts: "...our audit here is from internal, from public accounting, from BPK, from BPOM, from the inspectorate. Many departments come to	Researchers withheld judgment on the effectiveness of the audits themselves and focused on how interviewees	The experience of being audited by different entities on a periodic basis ("usually one or two times a year") was collectively felt

		check..."	experienced the presence and frequency of audits and the role of the system in the process as told.	by the staff involved, demonstrating the functionality of the system in supporting external and internal accountability and oversight.

Despite initial problems, such as an unstable network or time to adapt, staff were able to adjust thanks to training and teamwork. Recording errors are still possible, but can be resolved through open communication between departments. For them, the system is not just a work tool, but also a form of shared responsibility in maintaining order and transparency. Moreover, this system is very helpful when facing audits from various parties, because the data needed is already available and well documented. In the end, the experience of using this system has built a sense of confidence and togetherness in carrying out daily tasks in the hospital environment.

CONCLUSION

The implementation of a medicine inventory accounting information system at Anuntaloko Parigi Hospital has a positive impact on the efficiency and effectiveness of medicine inventory management. Digital systems such as Mirsa have replaced manual methods that were previously prone to errors and delays in recording. The system enables real-time recording, more accurate stock control, and increased transparency in reporting. The drug procurement process has also become more structured with a clear division of tasks between units, from proposal to distribution.

This transformation was not free from challenges, especially at the beginning of the implementation, such as network constraints and staff adaptation to the new system. However, these obstacles were overcome through training, mentoring, and infrastructure improvements. Although recording errors can still occur, especially in the case of goods mutations, the information system used allows for quick corrections through cross-unit communication. In addition, the existence of regular audits from various institutions such as public accountants, the Supreme Audit Agency (BPK), the Food and Drug Administration (BPOM), and regional inspectorates also strengthens supervision and encourages continuous improvement. Overall, the successful implementation of this system is not only determined by the technology used, but also by the active involvement of human resources, collaboration between sections, and strong institutional support.

This study has a limitation related to the qualitative and subjective nature of the data. Due to the use of a phenomenological approach, the findings rely heavily on the individual experiences and perceptions of the informants. Each participant possesses a unique background, perspective, and set of experiences, which may lead to varying interpretations of the implementation of the accounting information system. As a result, the research outcomes cannot be generalized to a broader population but instead offer in-depth understanding within a specific context based on the direct experiences of the participants.

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