

ANALYSIS OF PROBLEM SOLVING CYCLE (PSC) IN ACCOUNTING AND FINANCIAL REPORTING IN REGIONAL GENERAL SERVICES AGENCY

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ABSTRAK

Rumah Sakit Badan Pelayanan Umum merupakan instansi pemerintahan umum yang aktivitasnya juga melakukan penjualan barang atau jasa. Laporan keuangan merupakan sarana yang digunakan untuk mengambil keputusan yang rasional dalam praktek bisnis yang sehat. Proses pelaporan keuangan BLU Rumah Sakit sudah diatur dalam Peraturan Menteri Keuangan Nomor 76/PMK.05/2008 tentang Pedoman Akuntansi dan Pelaporan Keuangan Badan Layanan Umum dan Keputusan Menteri Kesehatan Republik Indonesia Nomor 1981/MENKES/SK/XII/2010 Tentang Pedoman Akuntansi Badan Layanan Umum (BLU) Rumah Sakit. Metode yang digunakan studi literatur terhadap jurnal tentang Laporan Keuangan di beberapa BLUD sebanyak 10 jurnal, dan dilakukan tahapan Analisis Situasi, Identifikasi Masalah, Penentuan Prioritas Masalah, Pengembangan Alternatif Masalah, dan Plan of Action. Hasil Analisa PSC didapatkan prioritas masalah yaitu "Sistem pelaporan yang belum sesuai dengan KMK No. 1981 Tahun 2010 dan PMK No. 76 Tahun 2008", sehingga dilakukan pengembangan masalah dan pencarian alternatif masalah yang diawali dengan melakukan Fishbone Analysis dan disebabkan 5 permasalahan utama yaitu : Kurangnya staff pelaksana pelaporan keuangan yang paham mengenai isi KMK No. 1981 Tahun 2010, Sistem pencatatan yang belum terkomputerisasi, Belum menggunakan sistem pelaporan dengan basis akrual, Sistem pelaporan tidak dibuat perbulan tetapi dilakukan hanya di akhir tahun, Pengeluaran lebih besar dari pada Pendapatan, sehingga membingungkan laporan tiap tahunnya. Sehingga disarankan dalam Plan of Action beberapa kegiatan untuk menyelesaikan masalah tersebut.

Kata Kunci: *Akuntansi, Laporan Keuangan, Badan Layanan Umum Daerah, Problem Solving Cycle*

ABSTRACT

Public Service Agency Hospital is a general government agency whose activities are also selling goods or services. Financial statements are a tool for making rational decisions in sound business practices. The financial reporting process for Hospital BLU has been regulated in the Minister of Finance Regulation Number 76/PMK.05/2008 concerning Guidelines for Accounting and Financial Reporting for Public Service Agencies and the Decree of the Minister of Health of the Republic of Indonesia Number 1981/MENKES/SK/XII/2010 concerning Accounting Guidelines for Service Agencies. General (BLU) Hospital. The method used is a literature study of journals on Financial Statements in several BLUDs, as many as 10 journals, and the stages of Situation Analysis, Problem Identification, Problem Priority Determination, Problem Alternative Development, and Plan of Action are carried out. The results of the PSC analysis obtained that the priority problems were "The reporting system is not by KMK No. 1981 the Year 2010 and PMK No. 76 of 2008", so problem development and alternative search for problems were carried out starting with fishbone analysis and caused five main issues; namely, Lack of financial reporting staff who understand the contents of KMK No. 1981 the Year 2010, a recording system that is not yet computerized, does not use an accrual basis of reporting system, the reporting system is not made monthly but is carried out only at the end of the year, Expenditures are greater than Revenues, thus confusing reports every year. So it is recommended in the Plan of Action several activities to solve the problem.

Keywords: *Accounting, Financial Reports, Regional Public Service Agencies, Problem Solving Cycle*

INTRODUCTION

The establishment of a regional public service agency (BLUD) is one of the provincial government's efforts to improve services to the community to advance the general welfare and educate the nation's life by providing flexibility in financial management based on economic and productivity principles and the application of sound business practices. This BLUD is an agency within the Regional Government that was formed to provide services to the community by offering goods or services that are sold without prioritizing seeking profit and carrying out their activities based on the principles of efficiency and productivity. (Waluyo, 2011; Juliani, 2018; Bharata and Priyono, 2019; Firmanto *et al.*, 2021)

The Regional Public Service Agency is part of the regional government apparatus, which is not separate from the provincial government. Regional Public Service Agency Financial Management Pattern is a financial management pattern that provides flexibility to implement sound business practices to improve services to the community to promote the general welfare and educate the nation's life. (Liawan, 2018; Soakakone, Wafumilena and Nugraheni, 2019; Tama, 2019)

Hospital is one form of Public Service Agency in government agencies following Government Regulation No.23 of 2005 article 1 stated: "Public Service Agency is an agency within the Government that was formed to provide services to the community in the form of providing goods and or services sold without prioritizing seeking profit and in carrying out its activities based on principles and productivity" (Kawenas, Kalangi, and Lambey, 2018).

The Public Service Agency Hospital is part of a general government agency whose activities are selling goods or services similar to those of profit-oriented companies (profit organizations). This differs from the case with local governments, which are not profit-oriented (non-profit organizations) because they are budget-based, where funds are provided to be spent according to the available budget. It should be noted that Public Services carries out its activities without prioritizing profit-seeking (Sandi, 2022).

In the implementation and development of BLUDs based on the accounting system as regulated in Government Regulation no. 23/2005 describes the financial management of Health Public Service, it is necessary to control provisions regarding guidelines and reporting on Health Public Service finances and according to Permendagri No. 61/2007 article 116, paragraph 1 states that Health Public Service shall maintain accounting and financial reports based on SAK issued by the Indonesian accounting profession association for sound business activities. Based on this consideration, the Minister of Health set KMK RI No. 1981/MENKES/SK/XII/2010, the preparation, presentation, and application of the financial statements of the Cimacan Hospital, which has Health Public Service status, where the Hospital is the object of the Minister of Health must apply the regulation as a guideline and reference for the development of accounting that adapts to the Health Public Service in kind is Hospital.

Financial reports are a means of communication between business people and the economy. Accounting information, as presented in the annual financial statements published by the company, provides an overview of the company's financial condition at a specific time and other information related to the company concerned (Kawenas, Kalangi, and Lambey, 2018). Meanwhile, accounting information is expected to be used to make rational decisions in sound business practices when viewed from the user's point of view. According to (Kasmir, 2013; Lidyawati 2019), there are several objectives to be achieved in analyzing financial statements, for example, as a forecasting tool regarding future economic conditions and performance. Meanwhile, according to (Winarso, 2018), the purpose of financial statements is to provide information about the financial position, financial performance, and cash flow.

Based on PSAP Number 11 Paragraph 19 concerning Consolidated Financial Statements, as the recipient of the government budget (APBN/APBD), BLU/BLUD are accounting entities whose financial statements are consolidated with the reporting entity that is in charge of the organization. Then, paragraph 20 states that as a service work unit in the form of an Agency, although it is not a legal entity that manages separated State assets, BLU/BLUD are reporting entities. Thus, RSUD BLUD is an accounting entity whose financial reports are consolidated with the Regional Government, which is organizationally in charge. (Priastuti and Gide, 2017).

Based on previous research Pangkep Hospital said that financial management was inefficient; then, at Waled Hospital that the pattern of financial management in preparing its financial statements still used a cash basis and had not been accrued on an accrual basis, so it was not following Government Financial Accounting Standards, and at Cimacan Hospital the financial statements were not by BLU-RS financial report because it has not presented the 4 appropriate information to the KMK. No. 1981 in 2010 and PMK No. 76 in 2008. Based on the description above, this study aims to analyze the Problem Solving Cycle (PSC) in Accounting and Financial Reporting at the Regional Public Service Agency.

METHOD

This analysis uses scientific and literature studies of journals on Financial Statements in several Regional Hospital BLUs, the descriptive qualitative research method (Moleong and Lexy, 2004), where literature review or literature study contains theories relevant to the problem - research problem. Data were collected from journals based on searches using journal searches with the keywords "Hospital Financial Reports" and "Hospital Accounting" and viewing open hospital financial statements. The 5-step method, namely, looking for similarities (Compare), Looking for dissimilarities (Contrast), Giving views (Criticize), Comparing (Synthesize), and Summarizing (Summarize).

In this section, an assessment of the concepts and theories used is carried out based on the available literature, especially from articles published in various scientific journals. A literature review builds concepts or ideas that form the basis of studies in research. A literature review or literature study

is an activity that is required in research, especially academic research, whose primary purpose is to develop theoretical aspects as well as aspects of practical benefits.

RESULTS AND DISCUSSION

Situation Analysis

Financial statements can be used for decision-making, from investors or potential investors to the company's management. The financial statements will provide information on profitability, risk, and cash flow timing, all of which will affect the expectations of interested parties. The purpose of preparing financial statements is to provide information regarding the financial position, performance, and position of changes in the financial part of an enterprise that is useful for many users in making economic decisions. (Waluyo, 2011; Kanca, Ginaya and Sri Astuti, 2020; Abbas Borhani *et al.*, 2021).

Referring to the Decree of the Minister of Health of the Republic of Indonesia Number 1981/MENKES/SK/XII/2010 concerning Hospital Public Service Agency (BLU) Accounting Guidelines that hospitals as work units that implement the Public Service Agency Financial Management Pattern (PPK-BLU) are required to develop a system BLU accounting and financial reporting by letter Number S-5432/MK.5/2010, and referring to the Minister of Finance Regulation Number 76/PMK.05/2008 concerning Guidelines for Accounting and Financial Reporting of Public Service Agencies that Financial Accounting Standards, from now on abbreviated as SAK, is the accounting principle set by the Indonesian accounting professional association in compiling and presenting the financial statements of a business entity, and the BLU Accounting System is a series of manual or computerized procedures starting from the process of collecting data, recording, summarizing and reporting BLU financials.

Based on these decisions and regulations, it is concluded that the financial statements that must be included are the form of BLU accountability in the form of Budget Realization Reports/Operational Reports, Balance Sheets, Cash Flow Statements, and Notes on Financial Statements, and the BLU financial accounting system has characteristics, namely BLU financial management is an accrual basis, the accounting system is implemented using a double-entry bookkeeping system, and the BLU accounting system is prepared based on the principles of internal control by sound business practices.

Based on previous research Pangkep Hospital said that financial management was inefficient; then, at Waled Hospital that the pattern of financial management in preparing its financial statements still used a cash basis and had not been accrued on an accrual basis, so it was not by Government Financial Accounting Standards, and at Cimacan Hospital the financial statements were not following BLU-RS financial report because it has not presented the 4 appropriate information to the KMK. No. 1981 in 2010 and PMK No. 76 in the Year 2008.

Problem Identification

Based on the results of a study in several journals regarding the financial reporting system and direct financial reporting belonging to several RSUD/BLUD, it can be explained about the problems of the accounting or financial reporting system of each agency and analyzed, which can be described as follows: The reporting system is not by the KMK No. 1981 the Year 2010 and PMK No. 76 of 2008, a reporting system that has not used the accrual basis, a financial reporting recording system that has not been computerized, an efficient financial reporting pattern has not been established, a lack of training for hospital staff in the formation of financial reporting, and difficulties in calculating income with the BPJS claim system. The problem with most cases is that the reporting system is not to existing regulations, so the report's validity must be reconsidered.

Problem Priority

Determining the priority of the problem is done by selecting the importance of the problem using the USG technique (urgency, seriousness, growth).

Table 1. Determining Problem Priority

NO	PROBLEM	U	S	G	TOTAL	DEGREE
1	The reporting system is not in accordance with KMK No. 1981 Year 2010	5	5	5	15	1
2	Reporting system that has not used the accrual basis	3	4	4	11	4
3	A system for recording financial reporting that has not been computerized	3	4	5	12	3
4	An efficient financial reporting pattern has not yet been established	4	4	5	13	2
5	Lack of training for hospital staff in establishing financial reporting	3	3	4	10	5
6	Difficulty in calculating income with the BPJS's claim system	3	3	3	9	6

Based on Table 1 regarding the priority determination of problems using the USG method, the main problem is the reporting system that is not by KMK No. 1981 the Year 2010 and PMK No. 76 of 2008 because if all reporting systems have followed the existing regulations, the agency reporting system will be efficient and independent and accessible. After all, it has been equalized based on these regulations and avoids sanctions related to BLU flexibility, remuneration, and BLU status.

At this stage, the root causes of problems/causes of issues. The reporting system has not been met with KMK No. 1981, the Year 2010, and PMK No. 76 of 2008 from various factors. The process of determining the problem is carried out using the Fishbone Analysis method with the Fishbone Diagram.

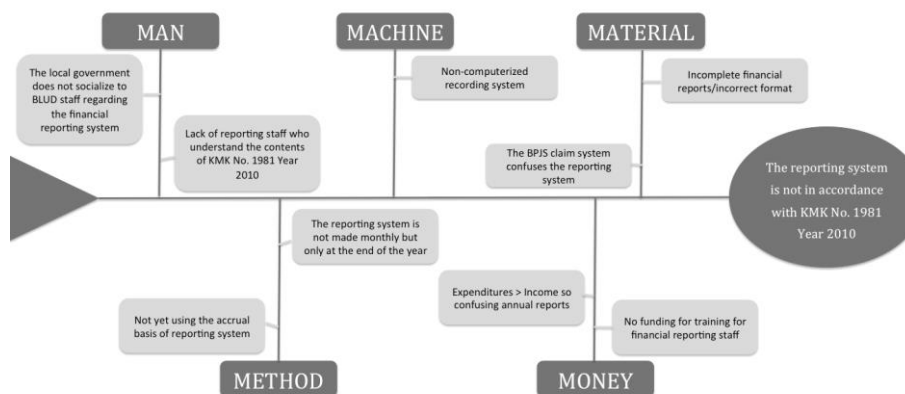


Figure 1. Fishbone Diagram

Based on Fishbone Analysis using the 5M categories (Man, Machine, Material, Method, Money) obtained several problem factors/causes of the problem, which is then carried out by selecting the cause of the problem and determining alternative solutions to the problem which are shown in table 2.

Plan of Action

In the PSC step, after determining the alternative problem-solving, the next step is to make a plan of activities that can be carried out by hospitals whose financial reporting system activities are not yet appropriate, where this activity plan is presented in the Plan of Action table in table 3.

Table 2. Alternative Problem Solution

PROBLEM	REASONS	ALTERNATIVE PROBLEM SOLUTION
The reporting system is not in accordance with KMK No. 1981 Year 2010	Lack of financial reporting staff who understand the contents of KMK No. 1981 Year 2010	Conduct training by local governments to understand how to report finances according to KMK No. 1981 Year 2010
	Non-computerized recording system	Allocate funds for a computerized reporting system / conduct comparative studies on a computerized reporting system
	Not yet using the accrual basis of reporting system	Changed the reporting system to an accrual basis in accordance with KMK NO. 1981 Year 2010.
	The reporting system is not made monthly but only at the end of the year	The reporting system must be paid in installments every month to minimize difficulties and errors
	Expenditures > Income so confusing annual reports	Optimizing revenue from year to year and reducing dependence on external funding sources (central and provincial)

Based on table 3, it is stated that there are several proposed activities, namely increasing the understanding of financial reporting staff regarding the financial reporting system so that all staff understands well to reduce the occurrence of errors or deficiencies in making financial reports, besides making a computerized reporting system that will reduce the event of human errors. If the system is

sound, then the internal reporting system process of the BLUD/RSUD will be well-formed so that it is in one unit in the process of replacing the internal reporting system process. Apart from the reporting system, the plan to obtain financial reports is expected, which is a lot of profit, so it can be planned to increase opinions from external BLUDs/RSUDs, one of which is training activities for external participants.

Table 3. Plan of Action

NO	PROGRAMS	ACTIVITY	PURPOSE	TARGET	TIME	PIC	SOURCE	PROGRAM 'S INDICATOR
1	Improved understanding of financial reporting staff regarding financial reporting systems	Training / Training for all staff directors and appropriate financial report makers. (KMK No. 1981 Tahun 2010)	So that all BLUD staff, especially those who make financial reports in accordance with KMK No. 1981 Year 2010	BLUD Financial Reporting Team	Every year	Finances Division	BLUD's Budgets	Financial reports in accordance with KMK No. 1981 year 2010
2	Computerized reporting system	Conducting comparative studies with other BLUDs with computerized systems	Computer-based Accounting Information System is formed (Jogiyanto, 1997)	BLUD Financial Reporting and IT Team	As soon as possible	Finances Division	BLUD's Budgets	The establishment of a computerized financial reporting system
3	Changing the process of the BLUD's internal reporting system	Change the recording and reporting system to monthly/quarterly and evaluate. (PMK No.76 Tahun 2008)	Financial recording & reporting is carried out regularly every month/ quarter	BLUD Financial Reporting Team	Every month	Finances Division	BLUD's Budgets	There are monthly financial reports
4	Increased revenue from external BLUD	Provide other innovations in services / training activities for external. (Direktorat Jendral Pelayanan Kesehatan Kementerian Kesehatan RI)	Formation of a strategic business plan	Public	Depends	Head of event	Event's Budgets	There are additional activities/training programs and services

In increasing the understanding of staff who contribute to the financial reporting process, they are required to understand KMK No. 1981, the Year 2010, and PMK No. 76 of 2008 to report correctly by the rules, and an efficient reporting process can be carried out. Where KMK No. 1981 in 2010 that the leadership of the Hospital BLU is responsible for the preparation and presentation of financial statements, so the administration must submit and make reports that are by the contents of KMK No. 1981 of 2010, so with an understanding of all staff who contribute to financial reporting will make words that appropriate, and this activity will always be evaluated every year which can be seen from the results of the annual financial reporting before being submitted to the regional and central governments.

Annual BLUD financial reporting is a large-scale reporting, so a sound system will simplify the manufacturing process and significantly reduce errors in the manufacturing process so that a computerized system will be the primary key in the reporting process. An accounting Information System (AIS) is a system that collects, records, stores, and processes data to produce information that is useful in making decisions. This system provides a way to process and present data as accounting information. AIS can be applied on a computerized basis which will make changes to the system, namely with Changes to the Organizational Structure, where the application of computers will create a new department, namely the computer department or the electronic data processing department, or the

information systems department. The application of computers can also bring about a change from a decentralized organizational structure to a centralized one. Then Changes to Data Deposits, In the manual system, the data is recorded in journals and ledgers (ledgers and subsidiary ledgers). On a computer system, information is stored in files in a machine-readable form. Next, Changes in the Processing of Routine Big Data Volumes, i.e., Computers can operate faster, more precisely, and tirelessly than humans, who tend to make mistakes when tired and mentally weak. Computers do not have the mentality, they only have metal, so it is only wrong if the components are damaged (metal fatigue). Next, Changes to the Availability of Information where these changes have a considerable impact because the computer can provide information when needed. In addition, Changes in Internal Control With the implementation of computers, internal control will also experience changes, especially in accounting controls. Finally, the Accountant Tracing Change, where the accountant's trace (audit trail) still exists, but many of its elements have changed. Manually the audit trail has a path from the reports generated to the essential records and documents as evidence of transactions. In computer systems, the audit trail through the computer system is called an audit through a computer.

The financial reporting process will become tough if it is only carried out at the end of the year or only in 1x manufacturing process for 1 reporting year; it will significantly increase the incidence of reporting errors, report stacking, and reporting discrepancies. 76 of 2008 stated that the financial statements submitted in stages could be made monthly, quarterly, semester, and yearly.

The agency development process in this sense is that the Regional Hospital BLU will be significantly influenced by financial income. The Regional Hospital BLU clearly gets substantial income from the regional government. Still, each agency can make other innovations in the process of increasing the payment for the needs of the agency to be fulfilled; where every agency can create and implement a Strategic Business Plan, which is an indicative plan that contains programs to be implemented and has been integrated between human resource expertise and other resources to be able to respond to the demands of the development of the strategic environment in all directions while remaining in the system stages for implemented.

CONCLUSIONS AND SUGGESTIONS

A reporting system that is not by KMK No. 1981 the Year 2010 and PMK No. 76 of 2008, so that the problem is developed and the search for alternative problems begins by doing Fishbone Analysis with the 5M method (Man, Machine, Material, Method, Money) and getting a summary of the number of points on the fishbone diagram that has been made that there are 5 main problems, namely Lack of financial reporting staff who understand the contents of KMK No. 1981 the Year 2010, the recording system is not yet computerized, does not use the accrual basis of reporting system, the reporting system is not made monthly but is only carried out at the end of the year, Expenditure > Income so that the reports are confusing every year

The proposed activity plans are Increasing the understanding of financial reporting staff regarding the financial reporting system, Computerized reporting system, Changing the process of the BLUD/RSUD internal reporting system, Increasing revenue from external BLUD/RSUD

It is necessary to review the financial statements that have been made to ensure that they have followed KMK Number 1981 of 2010 and PMK Number 76 of 2008 so that they continue to be reviewed in their financial reporting and provide staff who contribute to making operating reports and establish a computerized accounting information system.

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