

REFERENCES

- Bahri, S. (2008). *Analisis Struktur Pengendalian Intern atas Siklus Pendapatan dan Pengeluaran Kas pada Rumah Sakit Ibu dan Anak*. Jakarta / Universitas Mercu Buana. Retrieved December 31, 2016, from http://digilib.mercubuana.ac.id/manager/n!@file_skripsi/Isi_cover_367857437960.pdf
- Barganoff, N.A., Simkin, M.G., and Norman C.S. (2010). *Core Concepts of Accounting Information Systems*. USA: John Wiley & Sons, Inc.
- Boockholdt, J.L. (1999). *Accounting Information Systems* 5th Edition. Singapore: The McGraw-Hill Companies, Inc.
- [COSO] The Committee of Sponsoring Organizations of The Treadway Commission. (1992). *Internal Control — Integrated Framework*. USA. Retrieved January 18, 2017, from <http://www.wiley.com/legacy/products/subject/accounting/accounting/braiotta/AppendixI.pdf>
- Ernawati. (2014). *Evaluasi Sistem Pengelolaan Pendapatan Rawat Inap pada Rumah Sakit Umum Daerah Ulin Banjarmasin*. Banjarmasin: STIE Pancasetia. Retrieved January 2, 2017, from sia.stiepancasetia.ac.id/download-jurnal.php?id=119
- Hall, J. A. (2008). *Accounting Information System*. USA: South-Western Cengage Learning.
- [IAI] Ikatan Akuntan Indonesia. (2009). *Standar Akuntansi Keuangan – Entitas Tanpa Akuntabilitas Publik*. Jakarta. Retrieved January 17, 2017, from <https://staff.blog.ui.ac.id/martani/files/2015/12/PSAK-ETAP-DAN-PSAP-09122015.pptx>.
- [IASB] International Accounting Standards Board. (2009). *IAS 18 – Revenue*. UK. Retrieved May 24, 2017, from <https://www.iasplus.com/en/standards/ias/ias18>
- [IIA] The Institute of Internal Auditors. (1996). *Internal Auditing, Principle and Techniques* (2nd ed.). USA.
- [Kepmenkes RI] Kementerian Kesehatan Republik Indonesia. (2003). *Pola Tarif Perjan Rumah Sakit*. Retrieved June 14, 2017, from <http://dinkes.surabaya.go.id/portal/files/kepmenkes/Kepmenkes%20560-MENKES-SK-IV-2003-Perjan%20RS.pdf>

- _____. (2008). *Standar Pelayanan Minimal Rumah Sakit*. Retrieved June 14, 2017, from https://docs.google.com/file/d/0B8ExuPg_UiYKOG1ZTZINTgtNTNiYS00MTQ1LTk1YTgtNjk3NTFkZjg2ZmM5/edit
- _____. (2013). *Sistem Informasi Manajemen Rumah Sakit*. Retrieved June 14, 2017, from <http://pmik.poltekkes-malang.ac.id/downlot.php?file=PMK%20No.%2082%20ttg%20Sistem%20Informasi%20Manajemen%20RS.pdf>.
- _____. (2014). *Klasifikasi Rumah Sakit*. Retrieved June 17, 2017, from http://www2.bkpm.go.id/images/uploads/prosedur_investasi/file_upload/Permenkes_56_2014.pdf
- Kusumadewi, A.W, and Adam, H. (2014). *Analisis Sistem Informasi Akuntansi Siklus Pendapatan (Studi Kasus Pada RSUD Dr. "X")*. Malang: Universitas Brawijaya. Retrieved December 31, 2016, from [http://download.portalgaruda.org/article.php?article=285325&val=6467&itle=ANALISIS_SISTEM_INFORMASI_AKUNTANSI_SIKLUS_PENDAPATAN_\(Studi_Kasus_Pada_RSUD_Dr._X\)](http://download.portalgaruda.org/article.php?article=285325&val=6467&itle=ANALISIS_SISTEM_INFORMASI_AKUNTANSI_SIKLUS_PENDAPATAN_(Studi_Kasus_Pada_RSUD_Dr._X))
- Manley, R., and Satiani, B. (2009). Revenue Cycle Management. *Journal of Vascular Surgery* (Vol. 50), Number 5: 1232 – 1238. doi:10.1016/j.jvs.2009.07.065. Retrieved January 9, 2017, from [http://www.jvascsurg.org/article/S0741-5214\(09\)01473-6/abstract](http://www.jvascsurg.org/article/S0741-5214(09)01473-6/abstract)
- Miles, M. B., & Huberman, A. M. (1994). *Qualitative data analysis: an expanded sourcebook*. Thousand Oaks, UK: Sage.
- [PKMK FK UGM] Pusat Kebijakan Manajemen Kesehatan Fakultas Kedokteran Universitas Gadjah Mada. *Siklus Transaksi Rumah Sakit*. Retrieved May 24, 2017, from <http://manajemenrumahsakit.net/wp-content/uploads/2012/07/3.-Siklus-Transaksi-Rumah-Sakit.docx>.
- Revans. (1986). *Pemasaran Jasa dan Kualitas Pelayanan*. Jakarta: Balai Buku Indonesia.
- Romney, M. B., & Steinbart, P. J. (2000). *Accounting information systems: solutions manual* (8th ed.). Upper Saddle River, UK: London.
- S. Supriyanto & Ernawati. (2010). *Pemasaran Industri Jasa Kesehatan*. Yogyakarta: CV.Andi Offset. Retrieved June 14, 2017, from <http://www.pengertianpakar.com/2015/05/pengertian-rumah-sakit-dan-tujuannya.html>

[SIMRS.Net Community] *Portal Referensi Pengembangan SIMRS Terintegrasi. Sistim Informasi Manajemen Rumah Sakit (SIMRS) “Dalam Rangka Meningkatkan Pelayanan dan Kinerja Rumah Sakit”*. Retrieved January 25, 2017, from <http://www.simrs.co/file/download/simrs%20terintegrasi.pdf>.

_____. *SIMRS Terintegrasi*. Retrieved January 25, 2017, from <http://simrs.net/component/content/article/79-simrs-terintegrasi/71-simrs-terintegrasi>

[WHO] World Health Organization. (1957). *Role of Hospitals in Programmes of Community Health' Protection (Technical Report No. 122)*. Geneva. Retrieved July 2, 2017, from http://whqlibdoc.who.int/trs/WHO_TRS_122.pdf

Wilkinson, J.W. and Cerullo, M.J. (1991). *Accounting Information Systems: Essential Concepts and Applications*. UK: John Wiley & Sons, Inc.

