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DO DOCTORS DO ACCOUNTING?: ACCOUNTING AS SOCIAL AND INSTITUTIONAL PRATICE IN MEDICAL PROFESSION

Maulani Indah Sari[1*], Akhmad Riduwan[2], Bambang Suryono[3]

[1] Program Studi S-2 Akuntansi, Sekolah Tinggi Ilmu Ekonomi Indonesia, Indonesia
[2] Program Studi S-2 Akuntansi, Sekolah Tinggi Ilmu Ekonomi Indonesia, Indonesia
[3] Program Studi S-2 Akuntansi, Sekolah Tinggi Ilmu Ekonomi Indonesia, Indonesia

*Corresponding Author: laneyindahsari@gmail.com

Abstract: This study aims to understand and analyze the implementation of accounting in the medical profession through social and institutional approaches to increase doctors' awareness and willingness to manage their personal finances. This qualitative research investigates phenomena occurring in a specific research object, deemed capable of explaining accounting practices within medical profession, particularly among specialist doctors affiliated with the Indonesian Pediatrician Association (IDAI) in the East Java working area. The evidence used in this qualitative methodology includes documents, interviews, observations, and in some situations, participant observation. Data collection was conducted using documentation of both primary and secondary data. The findings indicate that regarding accounting as a social practice, doctors are obligated to record all patient medical activities and are responsible for financial records used to calculate their professional income tax. From the perspective of accounting as an institutional practice, doctors affiliated with the IDAI professional organization are obliged to report on competency development as medical science continues to evolve, and must report the acquisition of continuing professional development (CPD) point to renew their medical practice license.

Keywords: Accounting; Social Practice; Institutional Practice; Medical Profession

1. Introduction

The medical profession is one that is highly respected among the public. Public perception suggests that the income of doctors is considered higher compared to several other professions. Furthermore, if a doctor has advanced competency, such as a specialist or subspecialist, a single consultation can generate hundreds of thousands of rupiah. It is reasonable for some members of the public to view this as an attempt to recoup the costs incurred during medical education and the Specialist Doctor Education Program (PPDS). However, despite this, the medical profession in Indonesia still lags far behind that of doctors abroad regarding welfare.

In America, the medical profession ranks first among the highest-paid occupations. A survey indicates that the average annual income for doctors is US$352,000, or approximately Rp 400 million per month. Meanwhile, the income for general practitioners is US$219,000 per year, or Rp270 million per month (Qin *et al*., 2013). In Malaysia, doctors are the second highest-earning profession after chief executives. The average monthly income is around RM10.000-30.000 or approximately Rp40-80 million per month. the income for general practitioners is RM10.000-15.000 or approximately Rp40-60 million per month (Qin *et al*., 2013). However, in Indonesia, doctors' salaries still follow civil service regulations; for instance, if a doctor is a Civil Servant (ASN), the amount is determined by the ASN statutory regulations based on rank and class. This is one factor that leads doctors to engage in multiple practices (working in several institutions), with a maximum of three.

The interpretation of profit within the medical profession remains a grey area (Lagarde dan Blaauw, 2022; Wang *et al*., 2021, 2023). This is due to the dilemma stemming from the reality that the medical profession is viewed from two opposing sides. On one side, doctors are medical professionals bound by the Hippocratic Oath, upholding service to patients under any circumstances, including economic ones. This results in doctors, especially in rural areas, receiving payment "as sincerity dictates" and in any form. On the other side, doctors, as business actors in the healthcare service sector, need capital to survive, both for their personal and family lives and for the working capital required to purchase medical devices and medicines.

Another irony is that many doctors still do not understand accounting concepts in running their healthcare service businesses. Doctors are preoccupied with providing healthcare services without time constraints, resulting in low willingness and ability to regulate and manage their finances independently (Qin *et al*., 2013). The reality of implementing accounting for doctors is difficult to achieve. In fact, accounting practices can help the medical profession identify, measure, and provide financial information that serves as the basis for policy-making and the maximum utilization of resources.

Therefore, research needs to be conducted to examine and interpret the application of accounting in the medical profession based on the social and institutional theory perspectives.

2. Literature Review

Financial Accounting Standars for the Medical Profession

One accounting standard practice that can be applied to the medical profession is the Financial Accounting Standard for Entities Without Public Accountability (SAK-ETAP), launched in 2009. The utilization of SAK-ETAP by doctors is intended so that doctors can prepare their own financial reports and obtain an audit opinion. SAK-ETAP practice fundamentally still refers to IFRS (International Financial Reporting Standards) and requires professional judgment, but in a more concise and easier form.

Previous research exists regarding the implementation of SAK-ETAP in healthcare service entities such as Regional Public Hospitals (RSUD) with Public Service Agency (BLU) status and Histopathology (PA) examination clinics (Handayani *et al*., 2016; Rahmawati, 2020). The results of this evaluation mention that SAK-ETAP practice is still very simple, focusing only on cash inflows and outflows. So far, no research specifically focused on accounting practices for the medical profession has been found.

Accounting as a Social Practice and Professional Responsibility

Accounting practice for the medical profession needs to be understood as accounting practice that is both social and institutional (Potter, 2005). The social interpretation of accounting is motivated by the modern view that companies do not only aim to maximize profit but also social welfare (Murni, 2001; Musmini dan Sirajudin, 2016). Accounting as a social practice focuses on the medical profession as a provider of healthcare services that have externalities for the broader community and are bound by the medical code of ethics to heal patients regardless of background.

When carrying out their profession, doctors definitely need an Operational Permit Letter (SIP). To obtain this SIP, one requirement is completing the Professional Credit System (SKP), which contains points obtained from professional education activities. This responsibility indirectly obligates doctors to understand social accounting, as many social activities must be fulfilled by doctors to continue their practice (Fitriyah *et al*., 2017).

Accounting as an Institutional Practice and Business Performance

The medical profession is also inseparable from the application of institutional practices, which require large profits as an indicator of company performance. Large profits can help increase the doctor's welfare, allowing for business development (Kisworo dan Shauki, 2019; Kusumawardani *et al*., 2017).

Interpreting accounting practices from both perspectives is necessary so that doctors achieve welfare to continue carrying out their mission and oath. Without a balance between social and institutional accounting theories, the medical profession is merely a proud profession for upholding humanity. Conversely, if the medical profession only focuses on institutional application, the opportunity for moral hazard will arise. Moral hazard is any action taken by a doctor intentionally to provide services that exceed consumer needs. This happens due to the desire for high-profit achievement, leading to supplier-induced demand (Ardini *et al.*, 2020; Lagarde dan Blaauw, 2022; Wang *et al*., 2021, 2023).

3. Method

This research uses a qualitative research method focusing on the phenomenon of the research object, in accordance with the research objectives (Siregar, 2013). Qualitative research is considered capable of explaining the accounting practice phenomenon in the medical profession, especially specialist doctors who are members of the Indonesian Pediatrician Association (IDAI) in the East Java working area. The types of evidence in the qualitative research method include documents, interviews, observations, and in some situations, participant observation.

Data collection, with documentation of primary data related to the financial management of the medical profession, was obtained from the results of interviews with pediatric specialist doctors who are members of the IDAI East Java working area. Furthermore, the secondary data used in this study consists of patient number reports and tax documents. Observation was conducted on the lives of specialist doctors related to financial management, such as spending activities on tools and materials for medical practice purposes, medical logistics storage, and others.

Table 1. Research Respondents

No	Position	Respondent Code
1	Secretary	R1
2	Division of Development, Research, and Education	R2
3	Division of Member Welfare	R3
4	Accounting Department	R4
5	Member 1	R5
6	Member 2	R6

4. Result and Discussion

Result

1. Accounting as a Social Practice in the Medical Profession

a. Patient Registration Recording

Every patient visit commences with the collection of a comprehensive medical history. Doctors record the symptoms reported by the patient, while also considering previous medical history, risk factors, and genetic information that may affect diagnosis and treatment.

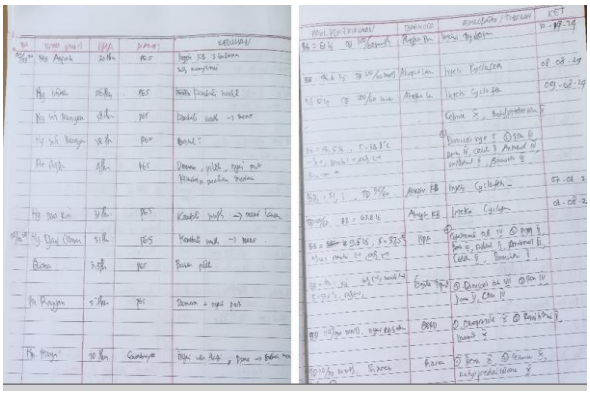

Figure 1. Example of Patient Registration Recording

In addition, the recording of patient conditions can also be observed from the social call programs followed by doctors, such as community service outside their mandatory duties. This is reflected, for example, in the 1P1P activity, which stands for one public health center, one pediatrician.

"Yes, there is, and it's often like when there's Children's Day, it definitely happens. And the newest program, 1P1P, which is one public health center, one pediatrician, one child specialist. So it was just implemented last year, Alhamdulillah" (R1, 2024).

"Yes, so they are given a range of 1 month, it's up to the doctors when they can go. In this one public health center in East Java, there were up to 130 doctors who volunteered" (R1, 2024).

"They are not paid if it comes from IDAI; it's voluntary. They might just be given a uniform vest or something, but no money" (R6, 2024).

Doctors also have the awareness to be sensitive and respond to cases related to the wider community, such as the COVID-19 pandemic or cases rampant in children, like acute kidney failure in children. In addressing this, doctors hold case study presentations attended by experts.

"Well, regarding those kinds of issues, there is a dedicated consultant for them. So IDAI still calls upon consultants from every division related to the matter - for example, concerning kidney failure, from the nephrology division. All the nephrology experts are called to give an explanation, and the audience must accept it because they are already recognized as the experts" (R5, 2024).

"Yes, that's true, but he is also an expert and at the same time bound by the doctor's oath to defend his colleagues until death, that's their doctor's oath. So, if it happens in IDAI, [on the outside they are defended, but on the inside, they are 'washed'] [ning njobo dibelani tapi ning njero diumbah]. For example, if malpractice occurs, we don't present it that way externally, but internally, we truly tell them, 'yes, you are wrong,' and there can be suspensions, 'you cannot practice this and that.' That actually exists, but according to medical ethics, it must not be

revealed publicly, 'yes, this doctor committed malpractice.' That doesn't happen when colleagues are watching over each other" (R6, 2024)

b. Simple Financial Recording

Doctors need to meticulously record all costs associated with medical services, including visit fees, medical procedures, and facility usage. The most crucial aspect of tax reporting is individual income. The phenomenon that arises is that almost all doctors do not have definite records of income from patients and other sources within a certain period.
"What I receive, well, usually when dealing with taxes, I get a lot of bills, but they never calculate the exact fixed amount" (R4, 2024).

This problem specifically occurs with doctors who operate in independent private practice. If a doctor works for a hospital institution, the income is already in the form of a final salary that has been deducted for tax. Furthermore, the type of income for independent practicing doctors does not only come from patients but also from other institutions, such as drug providers based on the prescriptions written by the doctor.
The inability of doctors to record their personal income is partly determined by uncertain fee setting. Doctors tend to set fees based on the common rate applicable in a certain area.
"*or individuals, the doctor estimates it himself. 'How many patients per day, Doctor? Just multiply it.' For individuals, it's easy; the tariffs are the same for inpatient care and everything. For example, '50 patients a day, 200 thousand per patient, that's 10 million, right Doctor? So this much per month.' If he feels it's too much (kakean), then he reduces it"* (R4, 2024).
This fact reflects the lack of awareness among doctors regarding the recording of their personal income and the determination of tariffs corresponding to their actual management costs.

RINCIAN SETORAN PAJAK (PPh 21 TIDAK FINAL)
YANG DIPUNGUT DAN DIBAYARKAN OLEH RSUD Dr. SOETOMO SURABAYA
NPWP BENDAHARA : 00.143.476.2-606.000
TAHUN 2023

ATAS NAMA : H. SJAMSUL ARIEF, dr, SpA (K) MARS
NPWP : 05.812.715.0-619.000

NO	BULAN	TOTAL BRUTO	PPH 21	JUMLAH DITERIMA	NO. BUKTI POTONG
1.	Januari	1.000.000	25.000	975.000	01-188-002
2.	Pebruari	1.000.000	25.000	975.000	02-188-002
3.	Maret	1.000.000	25.000	975.000	03-188-002
4.	April	1.000.000	25.000	975.000	04-188-002
5.	Mei	1.000.000	25.000	975.000	05-188-002
6.	Juni	1.000.000	25.000	975.000	06-188-002
7.	Juli	1.000.000	25.000	975.000	07-188-002
8.	Agustus	1.000.000	25.000	975.000	08-188-002
9.	September	1.000.000	25.000	975.000	09-188-002
10.	Oktober	1.000.000	25.000	975.000	10-188-002
11.	Nopember	1.000.000	25.000	975.000	11-188-002
12.	Desember	1.000.000	25.000	975.000	12-188-002
	TOTAL	12.000.000	300.000	11.700.000	

Figure 2. Example of a Doctor's Independent Tax Calculation

c. Recording of Drug and Medical Material Inventory

Recording begins with the purchase of medicines, where every purchase transaction must be meticulously documented. This includes the date of purchase, the quantity of medicine bought, the price, and the source from which the medicines were obtained, whether it be from a pharmaceutical supplier or another distributor. This information is crucial to ensure that drug inventory remains well-managed and adequately available for patient needs.
Drug recording is also related to financial reporting. Doctors need to ensure that the cost of medicines purchased and provided to patients is correctly recorded in their accounting system. This involves ensuring that patients receive accurate invoices corresponding to the medicines they received, as well as serving financial reporting and audit purposes.

Drug recording in accounting, as a social practice of the medical profession, is not merely about managing drug inventory or administrative aspects. It is an integral part of maintaining standards of professionalism, transparency, and quality in the healthcare services provided to the community, and for ensuring that medical practice operates efficiently and effectively in comprehensively supporting patient needs.

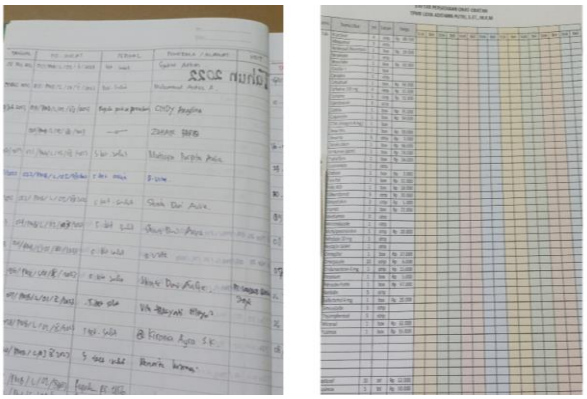

Figure 3. Example of Drug and Medical Material Inventory Recording

2. Accounting as an institutional Practice in the Medical Profession

a) Reporting of Competency Improvement Activities

Broadly speaking, activities in fulfilling competency improvement are grouped into 5 performance categories, as follows:

Table 2. Doctor's Performance Fulfillment Activities

Perfomance	Activities
Learning	• Reading Journals • Answering Self-Assessment (Self-Test) • Attending Seminars • Attending Training / Workshops/WS
Professional	• Examining Patients • Performing Interventional Procedures • Performing Diagnostic Procedures • Performing Managerial Activities
Community and Professional Service	• Providing Health Education • Being an Active Member of IDI (Indonesian Doctors Association) • Serving as an Officer/Board Member of IDI/Professional Association
Scientific Publication	• Involving in Medical Book Compilation • Publishing in Reputable Journals
Science and Education Development	• Giving Lectures to Fellow Doctors • Creating Exam Questions

Sumber : IDAI Jawa Timur, 2024

The reporting of these activities is conducted online through the LSM information system of the Ministry of Health of the Republic of Indonesia. Below is an example of the competency improvement activity report within the information system:

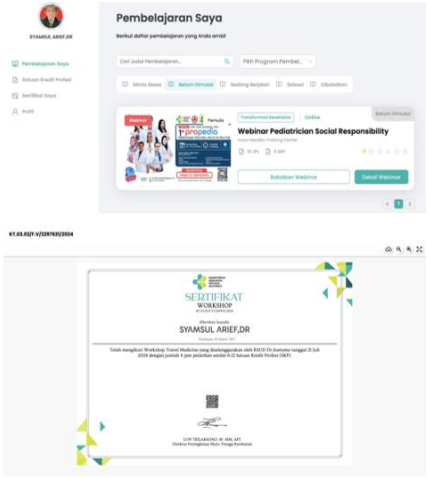

Figure 4. Example of Competency Improvement Activity Implementation Reporting

b) Reporting of Professional Credit Unit (SKP) Acquisition

The expected credit points for each doctor must reach a minimum of 250 Professional Credit Units (SKP) per five years. These credit points serve as the basis for obtaining the medical profession's Practice Permit Letter (SIP).
"*The institutional role of IDAI for pediatric medicine leans more towards assigning SKP (Professional Credit Unit) credit values as foundational material for issuing the medical SIP. The recording process involves assigning a certain number of SKP for every scientific seminar... Ultimately, after 5 years, one must achieve a minimum of 250 SKP, and that is specifically for IDAI medical science activities only. It is essentially independent, and indeed, if you want to practice as a pediatrician, you must have IDAI's SKP"(*R2, 2024).

One of the activities carried out to fulfill the SKP is attending seminars. Seminars can be held either directly (in-person) or virtually (online). The seminars offered can also be paid or free. Seminar fees generally start from Rp. 2,500,000. Besides seminar activities, there are also non-scientific activities, such as community service, which have a significantly lower percentage compared to scientific events.
IDAI's SKP is specifically intended only for doctors who have completed specialist education. If the doctor is still undergoing the Specialist Doctor Education Program (PPDS), they are exempt from IDAI's SKP but are still obliged to fulfill IDI's SKP with a lower credit value.
"It's different for PPDS (Specialist Doctor Education Program). Since they are not IDAI members—they are not yet specialists, so to speak—they are exempted from IDAI SKP. They only need IDI SKP, but I am not sure about the credit value they need to fulfill to get a lighter SIP, given their status is that they are still undergoing schooling" (R1, 2024).

The Practice Permit Letter (SIP) can be used in up to 3 different practice locations, which can be entirely in hospitals or for private practice. Crucially, the issuance and extension of the SIP all require a recommendation from IDAI.

The recording of SKP is conducted centrally using a website accessible via http://www.cpd.idai.or.id. The committee tasked with inputting the SKP values into each member's account is the CPD Committee. Organizers must report to the CPD Committee no

later than 1 month after the event concludes, by including the attendance list of participants and speakers. Through their respective personal accounts, members can check the SKP achievements they have obtained. The SKP value can be viewed on the site a maximum of two months after the event is held.

"For the recording, IDAI uses a specific website to record the credit values achieved by each doctor throughout Indonesia. East Java itself does not have a separate system because the system is centralized" (R1, 2024).

However, in 2019, the website used for SKP recording went down, resulting in the recording process being conducted manually until now. Due to the inaccessible website, doctors are required to report and submit certificates, either as files or scans, manually. Consequently, many values do not match the calculations, and data manipulation frequently occurs.
This manual process has led to numerous fraudulent activities. A common problem is that many doctors falsify certificates. This is done because the validity period of their SIP has expired while they have not yet achieved the stipulated SKP value. Ultimately, doctors who commit such violations are subject to ethical sanctions, whereby their SIP will not be issued until the required SKP value is fulfilled.
"Yes, fraud recently occurred because the doctor was pressured—their SIP was about to expire, and the SKP requirements were not met. Because of various reasons during the Covid period, some doctors ended up falsifying certificates" (R1, 2024).
"Yes, they were caught manually, and consequently, they were subject to ethical violations. The doctor has not been issued a competency certificate until now. They must wait until the credit score reaches the maximum of 250. So, the manual system is indeed difficult and prone to greater fraud; that was a consequence of the system being down, the Covid period, and also the transition of the IDAI chairman" (R1, 2024).

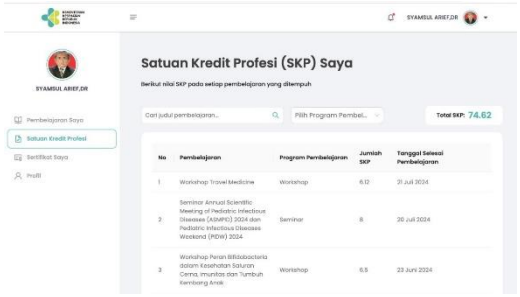

Figure 5. Reporting of SKP Acquisition

Figure 6. Flowchart for SKP Submission

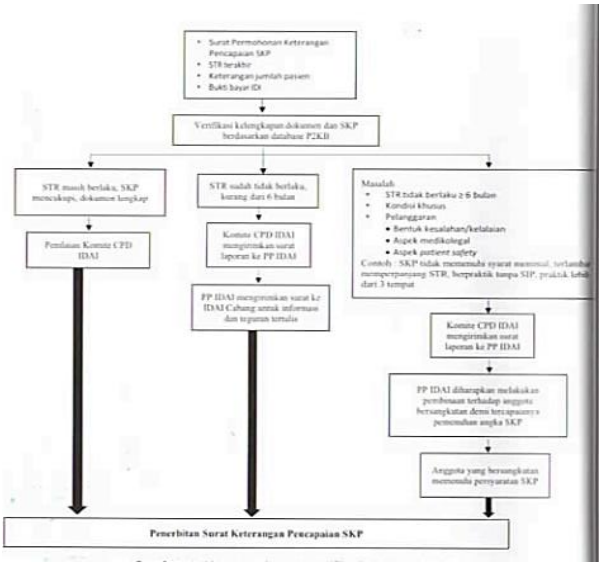

Figure 7. Flowchart for Submission of SKP Achievement Recommendation for STR Extension

c) Reporting of Service Volume

Doctors are required to meet a patient volume target within one year. IDAI has set this patient target at 100 patients within 1 year. Failure to meet this target will reduce the points in their SKP, consequently obligating the doctor to achieve the patient target. One respondent clarified the minimum threshold:
"Furthermore, the patient calculation itself must be a minimum of one thousand" (R1, 2024).
They reiterated, *"A minimum of one thousand patients in one year,"* (R1, 2024).

They concluded that this requirement directly impacts credentialing: "Well, that means the SKP will also be insufficient, so they have to wait. That's why many people try to add patients, due to the aforementioned demand," (R1, 2024).

Another crucial role of the IDAI professional organization is to act as a mediator in cases related to malpractice, miscommunication, or other issues. IDAI serves as a bridge between the Hospital, the doctor, and the patient who are experiencing problems. With good cooperation between the Hospital and IDAI, as well as the doctor and IDAI, the issues can be resolved amicably.
"*Oh yes, that happens often. So if there is a case outside, they definitely turn to IDAI, because IDAI is the institutional mediating organization, so to speak"* (R1, 2024).
While serious malpractice is rare, problems often arise from miscommunication:
"Malpractice is rare, it's mostly trivial cases, like a doctor providing insufficient information which causes a child to pass away, something like that." (R6, 2024).
However, even minor issues can escalate:
"Yes, it went all the way to the legal process, but in the end, it was handled by IDAI and was resolved, and the patient accepted it. The funny medical ethics case was because the doctor was too boyish (tomboy); the doctor was rough and clumsy, and the patient thought she was angry at him. It was a trivial issue, but since the patient was a lawyer, they filed a lawsuit. Fortunately, the case was resolved at IDAI; they actually came to the office at that time" (R5, 2024).

SURAT KETERANGAN

Saya yang bertanda tangan dibawah ini:
Nama : Dr. dr. Muhammad Faizi, SpA(K)
NIP : 19650527 199002 1 003
Jabatan : Ketua KSM Ilmu Kesehatan Anak RSUD Dr. Soetomo
Alamat : Jl. Prof. Dr. Moestopo No. 6-8 Surabaya
Dengan ini menyatakan bahwa Staf Kami a.n :
Nama : Maria C. Shanty Larasati, dr,SpA(K)
NIP : 19711115 201410 1 001
Pangkat/Gol : Penata Tk I – III/d
Unit Kerja : KSM Ilmu Kesehatan Anak

Adalah benar-benar staf medik fungsional Ilmu Kesehatan Anak RSUD Dr. Soetomo dan yang bersangkutan telah melakukan kegiatan pelayanan dan tindakan sebagai dokter spesialis anak. Sebagai bahan pertimbangan, berikut kami lampirkan jumlah pasien rawat jalan, rawat inap, konsultasi dan jumlah tindakan yang telah ditangani oleh yang bersangkutan selama 3 (tiga) tahun terakhir:

Periode	Jumlah Pasien Rawat Jalan	Jumlah Pasien Rawat Inap	Jumlah Pasien konsul
Januari – Desember 2019	1.288	1.576	120
Januari – Desember 2020	1.384	1.886	101
Januari – Desember 2021	1.720	1.861	218
Januari – Desember 2022	1.875	1.368	145
Januari – Desember 2023	2.608	1.871	340

Demikian surat keterangan ini dibuat untuk digunakan sebagai mana mestinya
Ketua KSM Ilmu Kesehatan Anak,
Dr. Muhammad Faizi, dr,SpA(K)
Pembina Utama Muda

Figure 8. Example of a Service Volume Reporting Statement Letter

Besides the points above, doctors also have an obligation as IDAI members to pay annual membership fees. This is stated by the member welfare division as follows:
"The annual fee is one million [Rupiah]; five hundred thousand is the mandatory fee, and the other five hundred thousand is for welfare, for when a member is sick or passes away" (R3, 2024)
"The membership fee is reported to the central IDAI office. So, every year, a list of members who have paid is reported and the names and amounts are submitted. That's all there is to the membership fee" (R3, 2024)

Discussion

Accounting as an Institutional Practice

The IDAI institution, as the professional organization for pediatric doctors, has binding rules and policies for its members. Referring to Law No. 29 of 2004 (Articles 27, 28, and 29) and Law No. 36 of 2014 (Article 44), every practicing doctor is required to fulfill professional competency and must possess a Registration Certificate (STR). The competency certificate is issued by the professional organization's collegium to obtain a practice permit. This competency certificate is necessary for the extension of the practice permit and must be renewed every 5 years. Based on these laws, it can be understood that Professional Credit Units (SKP) are required for all doctors in Indonesia. All accounting-related practices within the institution aim to minimize negligence or unethical practices.
Medical ethics governs issues related to the attitude of doctors toward colleagues, assistants, society, and the government, and most importantly, it regulates the attitude and actions of a doctor toward the patient under their responsibility. Medical ethics is necessary in implementing healthcare services, which is why it is also called clinical ethics (Darwin dan Hardisman, 2014). The moral philosophy of medical ethics is enshrined in four basic principles of medical ethics, as follows(Darwin dan Hardisman, 2014) : *Autonomy, Beneficence, Non Malficence*, dan *Justice.*
Viewed from the perspective of performance in SKP recognition, the IDAI institution is also responsible for aligning doctor competency as outlined in 5 performance groups.
Learning Performance requires a doctor to be willing and able to improve their competence and knowledge, which is realized through participation in various medical scientific activities. Learning performance includes all activities that add knowledge and skills but are not formal training. Included in this group are participation in scientific meetings such as KONIKA

(Indonesian National Congress of Child Health), Annual Scientific Meeting (PIT), National Symposium, Seminars, Clinical Sessions, and the like. Independent activities are also included in this area and have a broad scope, ranging from participation in medical audits in the member's workplace, conducting critical reviews of papers, and participating in learning activities related to Child Health Sciences on the IDAI website or other official online sites (Gayatri *et al*., 2021).

Professional Performance covers activities related to the profession as a pediatric specialist, which include caring for and examining pediatric patients, workshops or practical training with hands-on experience, deepening a subdiscipline through a fellowship program, and conducting advanced study at institutions abroad. (Gayatri *et al*., 2021). Community and Professional Service Performance includes community service activities, such as providing health education to parents or children, either directly or through print or electronic media, or being involved in disaster relief. Roles as part of the professional organization include being an active IDAI member, serving as an officer or board member of central or regional IDAI, being a member of an IDAI task force or committee, and serving as a committee member for a P2KB (Continuing Professional Development) event within the scope of the professional organization (Gayatri *et al*., 2021).

Scientific and Popular Publication Performance encompasses activities that produce published written works, such as writing books (with an ISBN issued by the National Library), translating books in their field of science (with an ISBN), and writing literature reviews published in accredited journals (Gayatri *et al*., 2021). Science and Education Development Performance covers activities related to the structured development of the field of child health science, such as conducting research, educating/teaching (including creating exams), serving as a supervisor, or mentoring in their field of science (Gayatri *et al*., 2021).

Accounting as a Social Practice

In general, accounting is often known as recording. Recording is the foundation of almost every activity involving data collection, documentation, and analysis. In various fields of life—from business to education, and from healthcare services to scientific research—recording plays an important role in maintaining order, managing information, and facilitating informational decision-making. Every financial transaction in medical practice, from visit fees, medical procedures, to the procurement of medicines and equipment, is recorded in detail. Doctors must ensure that all expenditures are accurately documented to facilitate proper reporting to patients and health insurance parties. This not only ensures compliance with applicable financial regulations but also builds trust and transparency in relationships with patients and other professional partners.

In addition, accounting assists doctors in managing medical practice funds. This involves careful financial planning to ensure the continuity of practice operations, including the procurement of medical equipment, inventory management of medicines, and budget allocation for the development or improvement of facilities. Robust accounting practices also support strategic decision-making in the development of medical practice. Well-recorded financial data provides crucial insights for evaluating the practice's financial performance, identifying potential for cost efficiency, and assessing the success of investments in medical technology or new service development.

The importance of accounting as recording in the medical profession is not only in the financial aspect but also in maintaining integrity and professionalism in medical practice. This involves the wise management of all practice resources, including human resources, medical materials, and infrastructure. Overall, accounting is more than just an administrative practice; it is a

commitment to ensuring that every aspect of the medical practice is well-maintained, adheres to high ethical standards, and serves the primary goal of providing quality and trustworthy healthcare to the community.

5. Conclusions

From the perspective of accounting as a social practice, doctors have an obligation to record all medical activities of their patients because it relates to legal aspects and functions as simple medical records. Doctors are responsible for financial recording that functions as the calculation of the doctor's professional income tax. Aside from the medical and financial aspects, doctors need to record the inventory and flow of medicines and consumable medical supplies.

From the perspective of accounting as an institutional practice, doctors affiliated with the IDAI professional organization have an obligation to report on competency improvement as medical science continues to evolve. Doctors are also required to report the acquisition of Professional Credit Units (SKP) as a requirement for arranging the extension of their medical practice permit. Finally, doctors also need to report the volume of services provided within a certain period to demonstrate the doctor's accountability in serving patients without discrimination.

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