A Thesis Paper
on
IMPLICATIONS OF ACCOUNTING INFORMATION SYSTEM AT SHIP INTERNATIONAL HOSPITAL

Submitted By:

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Semester: Fall 2022

Submitted to:

Department of Business Administration

A Thesis submitted in partial fulfillment of the requirements of Sonargaon University for the degree of
Executive Master of Business Administration



Sonargaon University (SU)

Dhaka- 1215

Date of Submission: 02 December 2022

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IMPLICATIONS OF ACCOUNTING INFORMATION SYSTEM AT SHIP INTERNATIONAL HOSPITAL

Supervised By:

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Letter of Transmittal

02 December 2022
Farjana Yeasmin Chowdhury
Lecturer
Department of Business Administration
Sonargaon University (SU)

Subject: Submission of Thesis Paper

Dear Madam,
With humble honor and respect, I am acquiescing my thesis report on "**IMPLICATIONS OF ACCOUNTING INFORMATION SYSTEM AT SHIP INTERNATIONAL HOSPITAL".** As per partial accomplishment of the requirements for the EMBA degree, I have completed thesis from "Ship International Hospital by Ship Aichi Medical Service Limited" this thesis has been carried out under your supervision.

This report is an integral part of our academic courses in completion of the EMBA program which has given me the opportunity to increase both of my practical experience and theoretical knowledge to a great extent. I hope this report reflects on the Accounting Information Systems issues that are being used by most of the organizations in our country.

In completing the report, I tried my best to blend all my knowledge and imparted every available detail and also attempted to avoid unnecessary amplification of the report.
I modestly request you to accept this report for your kind evaluation.

Sincerely,

_____

Shah Jalal Bhuiyan
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Certificate Supervisor

This is to certify that the thesis paper **"IMPLICATIONS OF ACCOUNTING INFORMATION SYSTEM AT SHIP INTERNATIONAL HOSPITAL"** has been prepared as a part of completion of the EMBA program from Department of Business Administration, Sonargaon University (SU), carried out by Shah Jalal Bhuiyan, bearing ID: EMBA 2102023019 under my supervision. The report or the information will not be used for any other purposes.

……

Farjana Yeasmin Chowdhury
Lecturer
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Student Declaration

This is Shah Jalal Bhuiyan, a student of Executive Master of Business Administration, ID: EMBA 2102023019 from Sonargaon University would like to solemnly declare here that this report on **"IMPLICATIONS OF ACCOUNTING INFORMATION SYSTEM AT SHIP INTERNATIONAL HOSPITAL"** has been authentically prepared by me. While preparing this report, I didn't breach any copyright act internationally. I am further declaring that; I did not submit this report anywhere for awarding any degree e.g., diploma, other certificate or professional qualification, and that it is the result of my own independent work.

Sincerely Yours

Shah Jalal Bhuiyan
ID: EMBA 2102023019
Program: EMBA
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Letter of Authorization

This is to Certified that this project report titled **"IMPLICATIONS OF ACCOUNTING INFORMATION SYSTEM AT SHIP INTERNATIONAL HOSPITAL"** is the bonafide work of Shah Jalal Bhuiyan, who has carried out the research under my supervision. Certified further that to the best of my knowledge the work reported herein does not form part of any other project report or dissertation on the basis of which a degree or award was conferred on an earlier occasion on this or any other candidate.

……

Farjana Yeasmin Chowdhury

Lecturer

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ACKNOWLEDGEMENT

I wish to extend my appreciation to all the people who helped me to accomplish my report title, **"IMPLICATIONS OF ACCOUNTING INFORMATION SYSTEM AT SHIP INTERNATIONAL HOSPITAL"** by Ship Aichi Medical Service Limited. At the very beginning, I want to thank my faculty advisor and Thesis supervisor in Sonargaon University, Miss Farjana Yeasmin Chowdhury who has given me precious guidance from her busy schedule. I am very grateful for all her advice in order to make my report more effective.

Secondly, I am grateful to Mr. Bahar Uddin Chowdhury, Deputy Manager of Ship International Hospital in Finance & Accounts department for being my thesis supervisor. He has also shown me how to get things done easily and helped me a lot. I want to express my sincere gratitude to Mr. Al Monsur Robin, ACCA, General Manager of Ship International Hospital, Finance & Accounts department for his cordial co-operation and encouragement.

EXECUTIVE SUMMARY

The core objective of the Thesis is to fulfill the requirement of the EMBA program as prescribed by the Sonargaon University. An EMBA student has to prepare thesis paper and the main objectives of the thesis paper is to get the actual knowledge of the real-world organization.

Hospital Service or Health Care Service is a basic human need all over the world. Hospital Service companies need an efficient Accounting Information System that enables the company to administer and present Hospital Service and products effectively. Hospital Service companies must maintain an IT based Accounting Information System to survive in the competitive Hospital Service market. Hospital Service objective, Methodology of the study, Scope of the study and Significance of the study are disclosed here.

In recent times Bangladesh has made important gains in Hospital service outcomes. In terms of providing primary health care the country has made important strides and most of the health indicators show steady gains and the health status of the population has improved. Presently, number of steps has been taken by the government to improve its leadership and regulatory role to improve equity and quality of services. Initiatives for development of new health policy, revitalization of primary health care by making all community clinics functional with required human resource, supplies and logistics, recruitment and appropriate deployment of human resource for health and gradual extension of Hospital services to the rural areas are some of the examples for health development in the country (WHO).

Accounting Information System characteristics that make information useful, Factors influencing design of the MIS, Value chain and Enterprise Resource Planning (ERP) system, Internal controls and security measures.

Finally, the Findings & Recommendation and the conclusion of **Implications of Accounting Information System** at Ship International Hospital.

List Of Acronyms

EMBA	Executive Master of Business Administration
AIS	Accounting Information System
SIH	SHIP International Hospital
MIS	Management Information System
SU	Sonargaon University
SAMSL	Ship Aichi Medical Service Limited.
DSS	Decision Support Systems
DBMS	Database Management System
MBMS	Model-based Management System
DGMS	Dialog Generation and Management System
IM	Information Management
DMS	Document Management System
CMS	Content Management System
RMS	Records Management System
ERDs	Entity Relationship Diagrams
DFDs	Data Flow Diagram
UAMC	Uttara Adhunik Medical College

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CHAPTER- 01

INTRODUCTION

1.1 Introduction

The rapid and successive developments in technology, especially information technology created an opportunity for companies to invest in such areas to achieve a competitive advantage. It is evident that installing advanced accounting information systems can support companies to achieve higher levels of financial and managerial performance. Incorporating Accounting Information System (AIS) into the field of Information and Technology systems (IT) creates opportunity to provide information that can assist different managers in the monitoring, evaluation, planning and decision-making functions. In addition to several economic benefits, the company is also likely to benefit from better cost control, assistance in improving the quality of products and services offered to customers.

In this context, Grande et al. (2012) have mentioned that "the Accounting Information Systems (AIS) are designed to help managing and controlling firms' economic-financial areas."

According to Alsharayri (2012), "accounting system has tended to be an information system that does not stop at the limits of financial information, but also includes descriptive and quantitative data which is valuable in decision-making."

Every organization requires information system to facilitate the activities that have been planned and supervised to control incoming and outgoing finances. The hospital includes an organization because it consists of several parts. So that in streamlining its activities to the public service requires an information system. Besides the equipment's that will support the accounting computerization of an enterprise, part of information technology will be software applications or productions which will help in data processing and in generation of reports and information, starting from operational reports that have processed the data of the transactions of the business up to accounting and management reports, saving all these inputs and outputs in a single location.

However, we cannot fully consider AIS effectiveness and success if we are not aware that the information is a very important business resource beside other company resource. Thus, for example Hall (2011) explains that "every day in the company should circulate a large amount of information as to internal or external users which are interested toward the company."

In designing information systems, there are several methods, one of which is the waterfall method. Accounting Information System (AIS) is a platform in the which the core concepts of accounting, such as, recording, classifying, storing, safeguarding and interpreting the data and reporting accounting information are performed by using various standardized and customized software for better financial control

Exactly in figure 1 is indicated the flow of this information as in bottom – up direction, so from the business operations referring here to main activities to three management levels according to the need that they have for the information.



Figure 1: Internal and external flow of information. Source: From "Accounting Information System", by Hall, J.A., 2011, pg.4.

1.2 Objectives of the Study

There are two objectives of this research paper, they are

1.2.1 Board Objective: The Board objectives of the paper is to analyze the concept of Accounting Information Systems.

- To know about the system mainly the Ship International follow for their hospital operation
- To know about the methods of accounting system Ship International follow in their hospital: accrual and combination of accrual and cash.
- To know about overall data control or internal control system: weak, sound or totally sound.
- To know how Ship International Hospital provide information to their internal management and external decision makers.
- To know about the satisfaction of Ship International about their AIS and problems of AIS.

1.2.2 Specific objectives: The Specific objectives are

- To analyze the existing Accounting Information System
- To identify the problems of implementing existing system.
- To find out the strengths and weaknesses of the process.
- To find out proper solution for the problems of existing AIS

1.3 Significance of the study

Accounting Information System is the backbone of all industries or organizations engaged in any activity either for profit or for service or for charity. Over a period of time, the **Accounting Information System (AIS)** has emerged as one of the major departments in all organizations providing information for supporting the financial and managerial decision making by the top management. At present the information technology has so advanced to meet the increasing demand of all departments in organizations. The significance of the present study is the **Implications of Accounting Information System at Ship International Hospital.**

1.4 Methodology of the study

The study has been conducted through review of the relevant provisions of the applicable laws, accounting software, accounting manual, Reports, Publications, Survey, discussion and interview have also been made.

1.4.1 Primary Data: The various methods which will be used to collect primary data these are:

- Direct personal investigations.
- Oral conversions and interviews.
- Information from colleagues.
- Survey.

1.4.2 Secondary Data: The various methods of collecting secondary data will be as follows:

- Published text books, Journals, Research papers, articles, etc.
- Annual reports of Insurance companies.
- Insurance Act, Insurance Rules, Securities and Exchanges Commission Rules, Income Tax ordinance, accounting manual, Software.
- Internet.

1.5 Scope of the study

The study 'll be carried out at Ship International Hospitals. As a case study, where the current system will be studied and analyzed to identify problems encountered in hospital records keeping, helping the researcher design and implementing a computer-based hospital records accounting information system.

1.6 Limitations of the study

I had to face some limitations while doing this study. These include:

- Time constraints
- Misinterpretations

CHAPTER 02

OVERVIEW OF ORGANIZATION


SHIP
INTERNATIONAL
HOSPITAL
SHIP
INTERNATIONAL
HOSPITAL

2.1 Overview of Ship International Hospital

SHIP International Hospital is a 650-bed multi-specialty state-of-the-art hospital. SHIP International Hospital aims to be the pioneer in providing world-class healthcare services and international standard patient support for the people of Bangladesh. They promise to introduce the best Japanese medical technology, skills, and facilities to the doorstep of the people of Bangladesh. With the motto of "Promise to Serve" they promise to serve the people of Bangladesh with lots of sympathy, empathy, and Love.

SHIP International Hospital is wholly owned by Ship Aichi Medical Service Ltd. an international joint venture company by Japan International Cooperation Agency (JICA), Green Hospital Supply, Inc. (Japan) of SHIP Healthcare Group of Japan and East-West Medical College of Aichi Medical Group of Bangladesh.

They would like to give a brief view of our hospital facilities, their hospital provides a critical care facility that Includes, IPD, OPD, ICU, CCU, PCU, NICU, HDU, Heart Center, Cath lab, Blood Bank, Dedicated Labor Delivery Room, Post OT, CSSD, MOT, Lab, Histopathology, Physiotherapy, Pharmacy and WTP. Cabin, Dedicated Corporate Health Checkup Floor, Endoscopy & Colonoscopy Suite, X-Ray, CT scan, MRI, Mammogram and Oxygen plant. The Surgery Complex is the most lucrative and massive service area of SHIP International Hospital. The complex consists of 12 operation theaters along with 3 modular OT in total.They pride themselves in 24-hour diagnostic facilities, 24-hour Emergency care, 24-hour pharmacy service, Health check-up packages, and packages for surgical operations. They are also treating covid-19 patients since the very beginning the private hospitals started treating Covid--19 patients.



WELCOME TO SHIP AICHI MEDICAL SERVICE LTD.

Main Hospital Facility

- One of the largest private hospitals in Bangladesh
- Underground car parking to facilitate 400 cars
- 20,000 Square meters
- Separate Inpatient Building
- Separate Office and Service support building
- 51 OPD rooms with Japanese style back aisle system
- 3 State-of-the-art Modular Operation Theatres among 12
- World-class trauma and cardiac center.

2.2 Background and Location

Ship International Hospital aspires to provide Japanese standard treatment facilities to the people of Bangladesh at a very affordable price and promise to introduce the best Japanese medical technology, skills, and facilities to the doorstep of the people of Bangladesh. First opening its doors in June, 2020 and finally inaugurated in June, 2022 and situated at Dhaka Ashulia Highway, Nishat Nagar, Uttora, Dhaka-1711. This hospital is one of the largest private sector healthcare facilities in Bangladesh. With a capacity to house over 650 patients and established across a total covered area of over 72000 square feet.

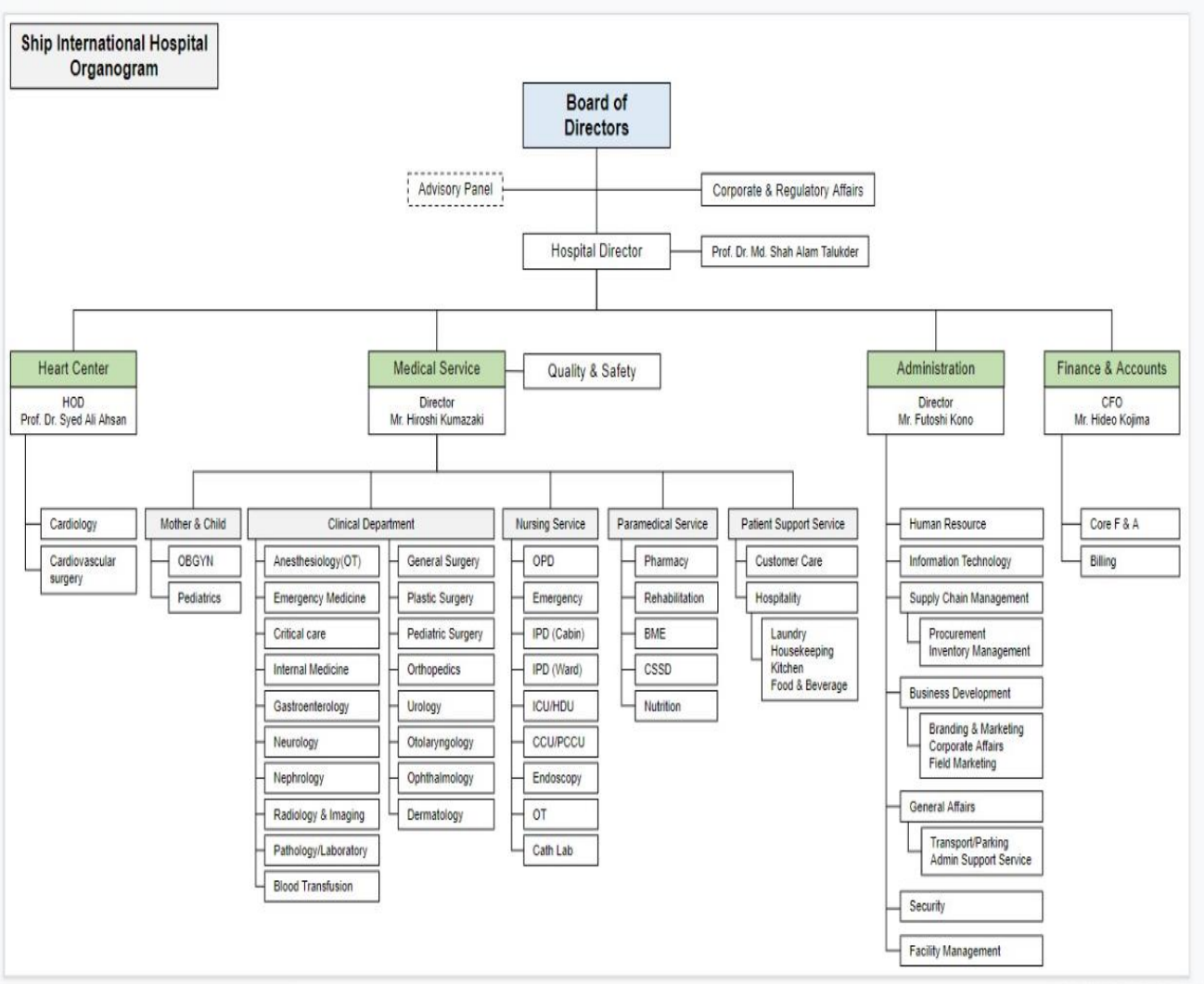
2.3 History of Ship International Hospital

History Of Ship International Hospital	
Aichi medical Group signed an agreement for Joint Venture with Ship Healthcare (Green Hospital)	January,2016
Incorporated as Japan East West Medical College Hospital, a private limited Company,	February, 2016
Construction commenced in	June, 2016
Authorized Capital	1000 crore BDT
Signed agreement for joint venture with JICA	2018
Ship Healthcare Group took over the management of Japan East West Medical College Hospital	October, 2019
Being dedicated during covid epidemic, started special covid unit	June, 2020
The change of name of Hospital from Japan East West Medical College Hospital to Ship International Hospital	may, 2022
Hospital finally inaugurated in	June, 2022

2.4 Ship International Hospital Board of Directors

Name	Post
• Mr. Hiroyuki Kobayashi	Chairman
• Dr. Md. Moazzem Hossain	Managing Director
• Md. Mostak Hossain	Director (Shareholder)
• Ulfat Jahan Moon	Director (Shareholder)
• Hideo Kojima	Finance Director
• Futoshi Kono	Director
• Ryuichi Okamato	Director
• Yuho Hayakawa	Director
• Mr. Hiroshi Kumazaki	Director

2.5 Ship International Hospital Organogram



2.6 Mission

Ship International Hospital's main priority is to provide Japanese Standard service at a very affordable price. They are committed to ….

Safety Statement

Everyone at Ship International Hospital has responsibility for the safety of our patients and staff. The hospital governing board has the overall responsibility of directing the commitment to safety. Safety is a team effort that is at the core of our business and central to our success and competitiveness. The hospital is designed to incorporate efficient, cost-effective passive and automatic fire detecting, containing and controlling system.

Quality Statement

Ship International Hospital is committed to providing "International-standard" services by using state-of-the-art care giving guidelines, frameworks for achieving our overall organizational performance objective. Dedicated team of Japanese Nurse and Pharmacist team is responsible for preparing the caregiving guidelines and training the staff to maximize the patient satisfaction level.

Environmental Statement

Ship International Hospital is committed to protecting the global environment and to conserving energy and natural resources. The hospital is equipped with state-of-the-art ETP and STP facilities to maximize water usage. Additionally, the hospital has its own laundry and kitchen facilities to ensure minimum environmental impact.

Social Commitment

Ship International Hospital is dedicated to providing the best possible healthcare to underprivileged Bangladeshi residents. The Hospital has a dedicated 10% free bed for underprivileged patients. The hospital aims to provide free services ranging from check-up programs to life-saving surgery for the poor. For the first time in Bangladesh, despite being a corporate hospital Ship International Hospital is committed and takes pride in serving the people of Bangladesh

2.7 Vision

Since Bangladesh is a developing country which needs proper segmentation and nourishment in different individual sectors, the Joint Venture Company would work typically in the healthcare sector which would evolve in the establishment of a Japanese style medical & Research center to keep the diseases in control through necessary preventive manners. Their vision is ''To build a "diseases and care" supported environment all over the country''.

2.8 Objective

Their main objective is "To improve the health care system and introduce international standard quality service. Besides this,

- To fasten core areas of in-patient, out-patient and community health services delivery
- To develop the cardiac facilities through the incorporation of Japanese medical technology with that of Bangladesh at a very affordable price.
- To generalize & implement international standard healthcare facilities & services with expertise accompanied by latest technology.
- To improve the hospital activities that turns into quality service
- To improve the efficiency of information system & communication system towards the maintaining quality service

CHAPTER 03

THEORETICAL BACKGROUND

3.1.1 Accounting

Accounting is the principal way of any organizing and reporting financial information. It has been called the "language of business."

Accounting and information systems comprise the functional area of business responsible for providing information to the other areas to enable them to do their jobs and for reporting the results to interested parties.

To that end, an accounting system is used to identify, analyze, measure, record, summarize, and communicate relevant economic information to interested parties or stakeholders.

3.1.2 Information

Information is intelligence that is meaningful and useful to persons for whom it is indented.

3.1.3 System

A System is an entity consisting of interacting parts that are coordinated to achieve one or more common objectives. Systems must possess

Organization: Transactions-Journals-Ledgers-Financial Statements

Interrelationships: The relationship between Subsidiary ledgers and the General Ledger

Integration: Individual transactions to Financial Statements

Central Objectives: Financial Reports, Budgets, Management Reports

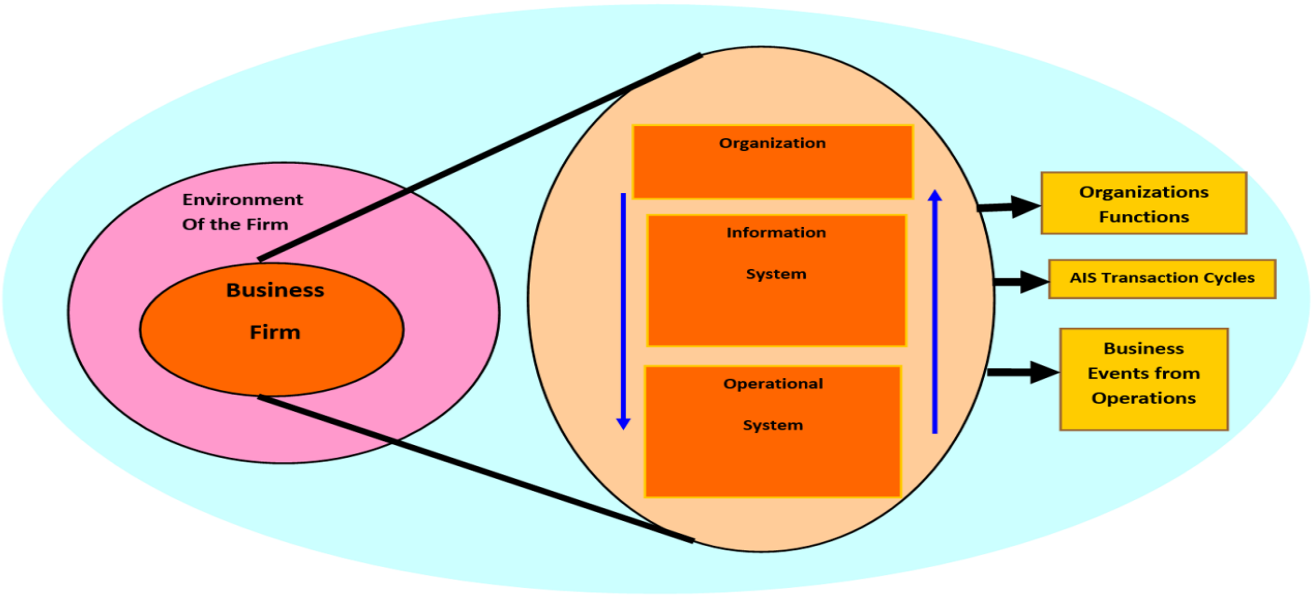


Fig: The business firm as a system

So, a system is a set of two or more interrelated components that interact to achieve a goal.

3.1.4 Information System

An Information system is a framework in which data is collected, processed, controlled and managed through stages in order to provide information to users. It evolves over time and becomes more formalized as a firm grows and becomes more complex. It should be a computerized system. Firms depend on information systems in order to survive and stay competitive.

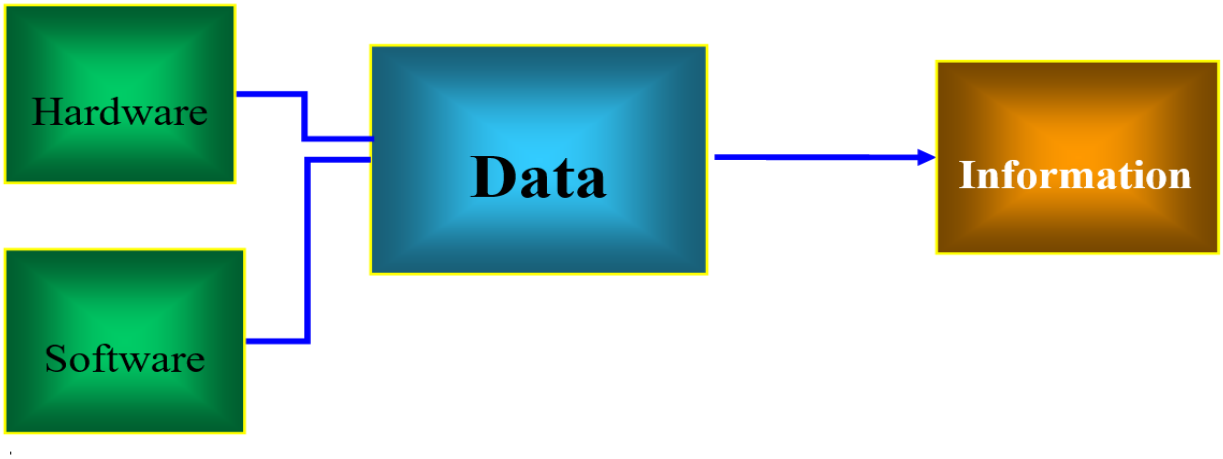


Fig: Information system

3.1.5 Accounting information system

An accounting information system (AIS) is a unified structure within an entity such as business firm that employs physical resources and other components to transform electronic data into accounting information, with purpose of satisfying the information needs of variety users.

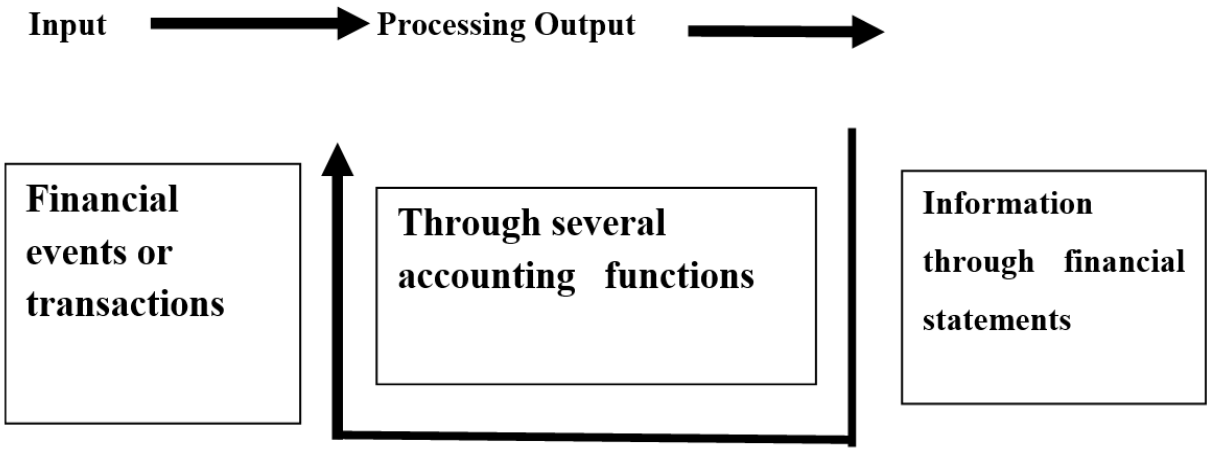


Fig: Accounting information system

3.2 Interaction with external and internal parties

The AIS interacts with external parties, such as customers, vendors, creditors, and governmental agencies. The AIS also interacts with internal parties such as employees and management. The interaction is typically two ways, in that the AIS sends information to and receives information from these parties.

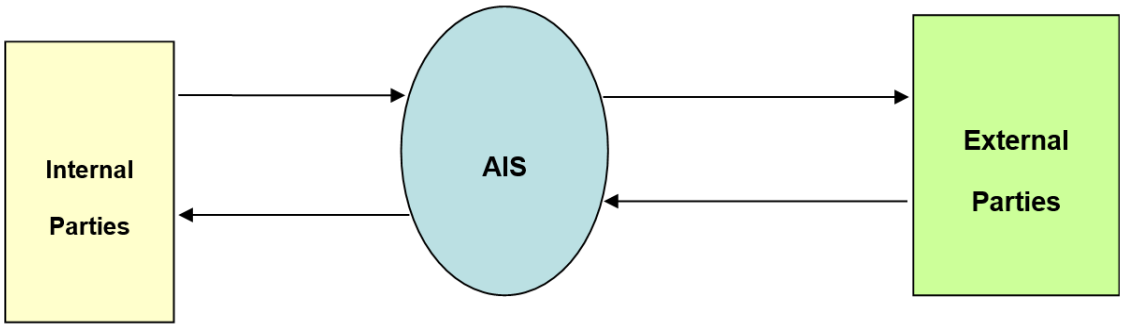


Fig: AIS Interaction

3.3 Components of AIS

AIS consist of five components:

1. The people who operate the system and perform various functions.
2. The procedures both manual and automated, involved collecting, processing, and storing data about the organization's activities.
3. The data about the organization's business process.
4. The software used to process the organization's data.
5. The information technology infrastructure, including computers, peripheral devices, and network communications devices.

Together these five components enable AIS to fulfill three important functions in any

organization:

1. Collecting and storing data about the activities performed by the organization.
2. Transforming data into information that is useful for making decisions that enable management to plan, execute, and control activities.
3. Providing adequate control to safeguard the organization's assets including its data, to ensure that the data are available when needed and accurate and reliable.

3.4 Data versus Information

3.4.1 Data

Data refers to any and all kind of the facts that are collected, stored, and processed to produce information by an information system.

3.4.2 Information

Information is data that have been processed and are meaningful and useful to users. The terms "meaningful" and "useful" are value-laden terms and usually subsume other qualities such as timeliness, relevance, reliability, consistency, comparability, etc.

3.4.3 Functional Steps in Transforming Data into Information

- **Data collection** - capturing, recording, validating and editing data for completeness and accuracy
- **Data Maintenance/Processing** - classifying, sorting, and calculating data.
- **Data Management** - storing, maintaining and retrieving data.
- **Data Control** - safeguarding and securing data and ensuring the accuracy and completeness of the same.
- **Information Generation** - interpreting, reporting, and communicating information.

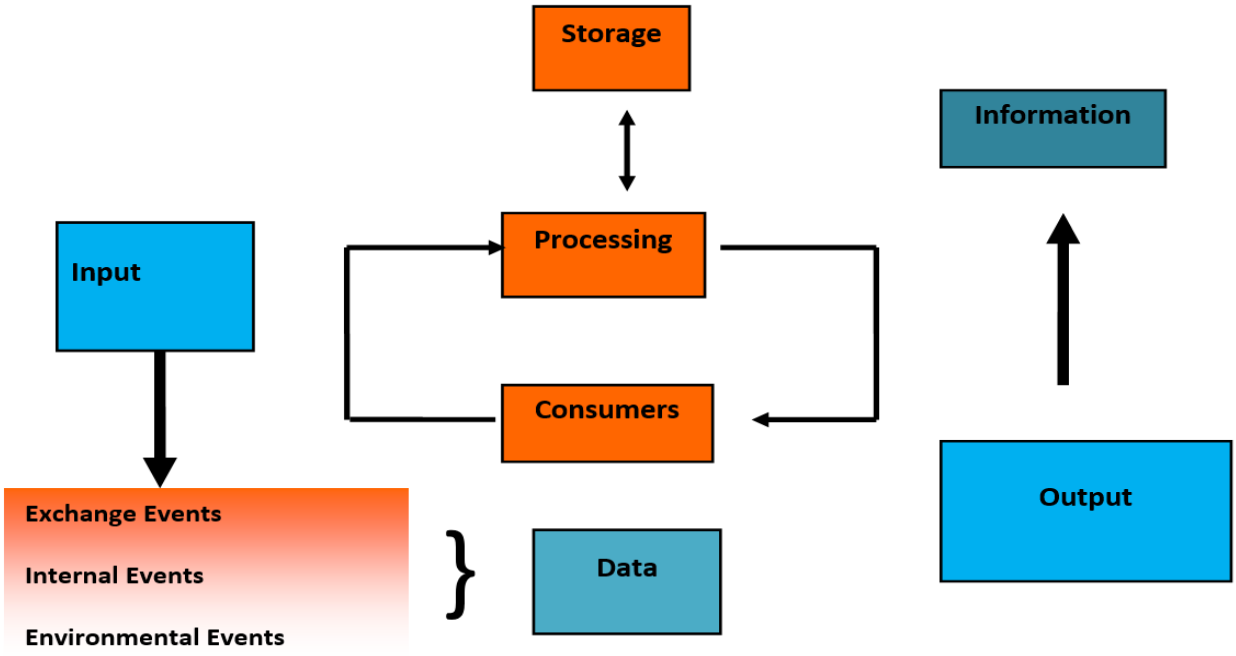


Fig: The Universal Data Processing Model

3.4.4 Characteristics that make information useful

- **Relevance:** Information is relevant if it reduces uncertainty, improve decision makers' ability to make predictions, or confirm or corrects their prior expectations.
- **Reliability:** Information is reliable if it is free from error or bias and accurately represents the events or activities of the organization.
- **Completeness:** Information is complete if it does not omit important aspects of the underlying events or activities that it measures.
- **Timeliness:** Information is timely if it is provided in time to enable decision makers to use it to make decisions.

- **Understandability:** Information is understandable if it is presented in a useful and intelligible format.
- **Verifiability:** Information is verifiable if two knowledgeable people acting independently would each produce the same information.
- **Comparability:** Information is comparable if it is presented in a way that can be compared with that of information of others.

3.4.5 Factors influencing design of the AIS

AIS design is affected by:

- ❖ Information technology
- ❖ Organization's strategy
- ❖ Organization's culture

3.5 Value chain

An organization's value chain consists of five primary activities that directly provide value to its customers:

1. Inbound logistics consists of receiving, storing, and distributing the materials that are inputs used by the organization to create the services and products that it sells.
2. Operational activities transform inputs into final products or services.
3. Outbound logistics are the activities involved in distributing finished products or services to customers.
4. Marketing and sales refer to the activities involved in helping customers to buy the organization's products or services.
5. Service activities provide post-sale support to customer

3.6 Roles of Accountants with Respect to AIS

- Financial accountants prepare financial information for external decision-making in accordance with GAAP
- Managerial accountants prepare financial information for internal decision-making
- Auditors - evaluate controls and attest to the fairness of the financial statements.
- Accounting managers - control all accounting activities of a firm.
- Tax specialists - develop information that reflects tax obligations of the firm.
- Consultants - devise specifications for the AIS.

3.7 Enterprise Resource Planning (ERP)

ERP systems are large-scale information systems that impact an organization's AIS. These systems permeate all aspects of the organization and require technologies such as client/server and relational databases. Other system types that currently impact AISs are supply chain management (SCM) and customer relationship management (CRM).

Traditional AISs recorded financial information and produced financial statements on a periodic basis according to GAAP pronouncements. Modern ERP systems provide a broader view of organizational information, enabling the use of advanced accounting techniques, such as activity-based costing (ABC) and improved managerial reporting using a variety of analytical techniques.

3.8 Enterprise-wide Processing and Data Systems

- Enterprise-wide on-line transaction processing systems collect and process mission-critical accounting and operational applications.
- Enterprise Resource Planning Systems (ERP) such as SAP R/3 overcomes the limitations of legacy applications.
- Firms typically develop two types of On-line Analytical Processing (OLAP) systems that supplement ERP or legacy systems.
- A firm can model the relevant aspects of business events contained within the business processes allowing for the use of relational database-related query language commands
- Firms can create a data mart or data warehouse to generate predefined reports for executives and other managers

3.9 The Database Approach to Data Storage

- A database is a set of computer files that minimizes data redundancy and is accessed by one or more application programs for data processing.
- The database approach to data storage applies whenever a database is established to serve two or more applications, organizational units, or types of users.
- A database management system (DBMS) is a computer program that enables users to create, modify, and utilize database information efficiently.

3.10 Data-Flow Diagrams

A data-flow diagram shows the physical and logical flows of data through a transaction processing system without regard to the time period when each occurs.

3.11 Flowcharts

Flowcharts include three types:

- Document flowcharts describe the flow of documents and information between departments or units.
- System flowcharts describe the relationship between inputs, processing, and outputs for a system.
- Program flowcharts describe the sequence of logical operations performed in a computer program.

CHAPTER 04

FINDING & ANALYSIS

4.1 AIS at Ship International Hospital

Implication of Accounting Information Systems (AIS) at Ship International Hospital**:**

Ship International Hospital use a Japanize company (**MySoft Limited**) software name, **MYSOFT** for execute their all operation & regular data. It is an online based software. They made an agreement with **MySoft Limited** company to provide service effectively and efficiently.

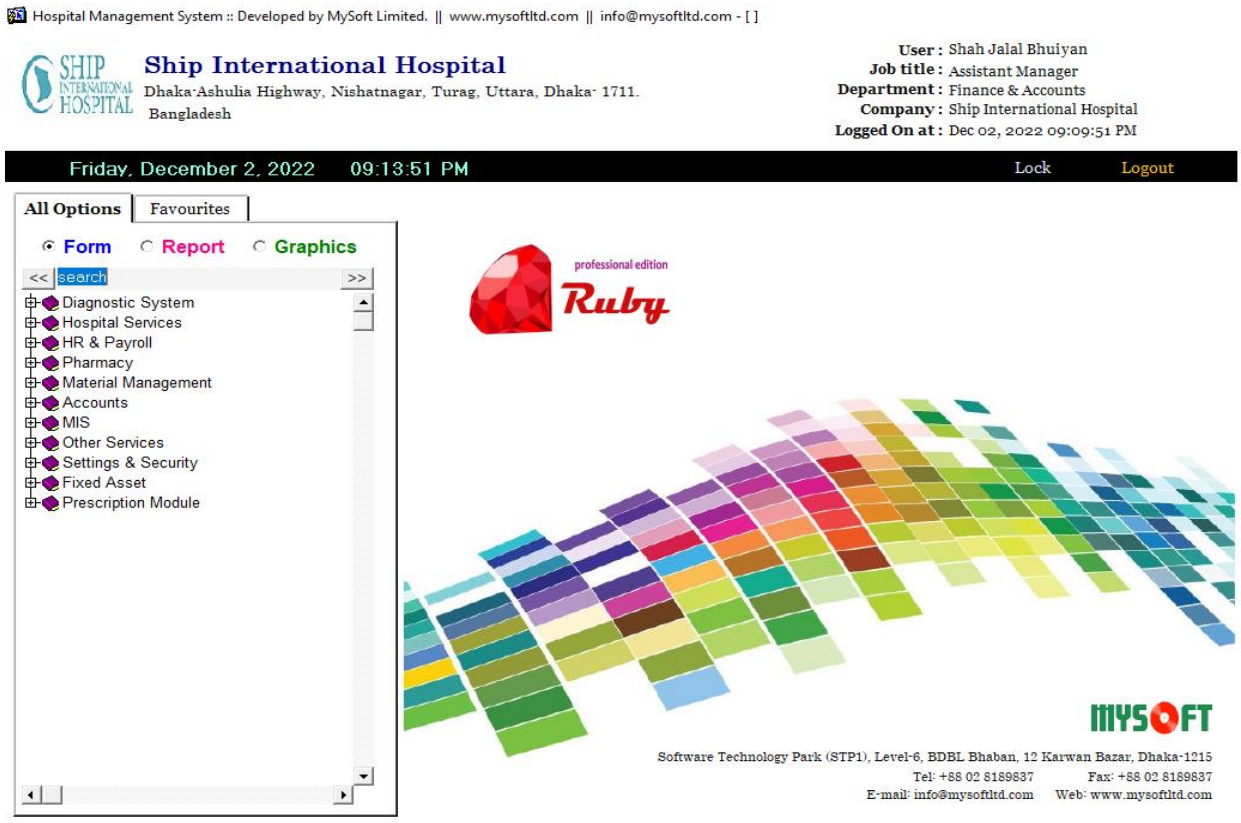


Fig: The Opening Page of MYSOFT SOFTWARE

4.2 Nature of the Accounting Information Systems

Accounting Information Systems of Ship International Hospital is intuitive and easy to us. All user can use the features very easily. Automatically performs as much validation of data as possible (based on business rules etc.). The system of Ship International Hospital is adequate & sufficient documentation for user to follow & uses the system.

4.3 Feature of MYSOFT software of Ship International Hospital

MYSOFT is very user friendly and effective for hospital service type organization where a lots of customer related date have to maintain. Like other advanced software MYSOFT has the following features:

- Appointment booking

- IP, OP and OT integration
- Billing and Insurance
- Laboratory Integration
- Pharmacy Integration
- Specialty based module
- Integrated interface and distinct user roles

4.4 Accounting system on MYSOFT in Ship International Hospital

MYSOFT software is very user friendly and popular for hospital service management purpose. It is able to integrate with Bank and other 3rd party for example supplier and corporate customers software system to update data automatically but yet they are not using this service. Except this it is integrated with all other internal department of the organization. Describe below:

4.4.1 Registration department: When a new patient come, Registration department input patient's information and the IAS store patient date in the system i.e., patient data which are available at any time. The registration fee increases Cash account automatically by this record.

4.4.2 Billing department: For any type of hospital service patient make payment to the billing team. Billing team input it to the system and the system generate Invoice & Money receipt automatically. It also increases cash account. If patient make payment through Cheque or debit/Credit card the virtual account will show transaction but manual entry is need to increase Bank account.

Ship International Hospital
Dhaka-Ashulia Highway, Nishatnagar, Turag, Uttara, Dhaka- 1711.
Phone:09611222666, Email:info@shiphospitalbd.com

H12212068859

Con. No. : C12212085959 App. No. : 12212067840 App. Sl : 4
Bill No. : O12212069102 Date : 02/12/22 10:44 PM ORIGINAL COPY
Name : HASAN AHMAN ALIF
Age : 1Y Gender : Male Contact No : 01861516225
Address : DHOR Department : EMERGENCY
Con. Type : *New Patient* MPO : SIH01
Consultant : EMERGENCY DOCTOR
Cor.Client : Emergency Room (C095)

Service Name	Amount
OPD Consultation Fee	

Remarks ::

PAID

Sub Total (USD)		Tk	
Net Payable (USD)		Tk	
Advance (USD)		Tk	
Due (USD)		Tk	

In Word: Taka Only
Prepared By :: FARUK

Helpline : 01958509222, 01958509210
Hotline : 10654

Pay Type	Collected By	Mode	Amount
Initial Collection	FARUK	Cash	

Software By: MySoft Ltd.

Fig: Invoice of Ship International Hospital

4.4.3 Doctor prescription: When a patient make payment for doctor consultancy service, the specific doctor gets the patient full information on the computerized automatic prescription where doctor also input his advice, medicine and etc. no hand writing needed. It also stores customer information properly.

4.4.4 Pharmacy Department: When pharmacy department make cash sales it will increase cash and decrease the pharmacy inventory systematically. But when Pharmacy department provide medicine to the admitted patient it will increase the patient due bill which is paid at the time of disbursement.

Like above all other departments (OT, ICU, Cath lab, Pediatric, Gynae & obstetrics, HR department, General store, Parking, Canteen etc.) of Ship International Hospital are integrated.

4.5 Limitations of IAS at Ship International Hospital

No doubt MYSOFT is a international standard software for hospital service organization but for accounting purpose there are hundreds of drawbacks which are facing all the accounting staff of Ship International Hospital every day, given below

- In 2022 the software still based on Oracle 2001 version
- The report presentation is still back dated style
- It takes long time to download report from the software, sometimes Microsoft Excel can't harmonize with the software
- Inconsistency in report generation, some reports can be generated through MS Excel and some are through PDF
- This software can't show the source data automatically i.e. from Statement of Financial Position report, it can't link General Ledger as well as Journal Entry. To find source data user have to open another report which is very inefficient and time-consuming work.
- If the internet service is poor the system can't operate properly.
- At the same time the system can't not generate two report for example it is not possible to check two or more Journal entry at the same time.

CHAPTER 05

RECOMMENDATION & CONCLUSION

5.1 Recommendation

Ship International Hospital is using a combined system of manual and computerized system. The existing accounting information system of Ship International Hospital is in a in good condition, though there are some lacking. To improve the Implications of Accounting Information System of Ship International Hospital the following steps can be taken

- Management and employees need training to get the best benefit of IAS
- Integrate Bank and other major suppler with the current accounting system
- Improve data storage capacity and security
- Update Oracle version to get efficiency
- Contact with MySoft Limited to solve reporting problems
- Improve system to generate report quickly
- Improve system so that all report can be generated in MS excel file
- Secure internet system for real time work

5.2 Conclusion

As a service provider hospital service is susceptible to information. Accounting Information Systems tracks transactions, collects raw data, and transforms this data into information. Decision-makers use this information to assess risk, communicate through the organization, and maintain an efficient internal control system. Ship International Hospital need to emphasize information generation, protection of data, and efficient decision making to avoid financial fraud. Regression analysis of this study concludes that AIS significantly impacts the organization's performance by contributing to profitability, information quality, and decision-making ability. To conclude, using AIS is one of the significant factors for enhancing the performance of Hospital service in the context of Bangladesh. More concern should be directed towards AIS to ensure its efficient use for attaining better organizational performance.

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