

Analisis saldo piutang pasien jaminan di rumah sakit port medical center./ Dian Kusumawardhani, Prastuti Soewondo

Dian Kusumawardhani, author

Deskripsi Lengkap: <https://lib.ui.ac.id/detail?id=20452174&lokasi=lokal>

Abstrak

Piutang merupakan harta lancar yang terbesar pada organisasi kesehatan dan berdampak dana investasi. Kegagalan pengelolaan piutang di rumah sakit

akan mengganggu cash flow dan kegiatan operasional rumah sakit. Penelitian ini bertujuan mengetahui penyebab saldo piutang pasien jaminan pihak ketiga yang tinggi, meliputi dinas dan langganan di RS Port Medical Center. Penelitian operasional ini melakukan pengamatan langsung dan telaah dokumen pada proses pengelolaan piutang pada tahap penerimaan, pembebanan biaya, penataan rekening, penagihan dan penutupan rekening. Informan adalah para

pejabat dan pelaksana yang terlibat. Didapatkan bahwa tidak ada standar atau persyaratan kredit yang berlaku sebelum kerja sama. Potongan harga, jangka waktu pembayaran dan sanksi yang tertera dalam perjanjian kerja sama tidak dapat dijalankan. Telah ada upaya penagihan, tetapi belum optimal. Belum

ada prosedur tentang cara penagihan bila pembayaran terlambat. Pada lima tahap pengelolaan piutang terlihat beban tugas penata rekening yang tinggi.

Dan SOP hanya tersedia pada tahap pembebanan biaya. Proses seleksi yang menggunakan sistem billing online mempermudah pekerjaan tetapi menuntut

ketelitian tinggi. Jumlah tagihan dan saldo piutang terbesar adalah dinas. Perusahaan asuransi mempunyai saldo piutang terkecil dan proporsi pembayaran

terkecil adalah Jamsostek. Proses penagihan pada dinas, perusahaan umum dan perusahaan asuransi relatif sama (20 hari). Lama proses penagihan dan

umur piutang terlama adalah Jamsostek.

Account receivables is the biggest current assets in health organization including hospitals and will influence investment fund management. Failure in account receivables management will confound the cash flow and operational activities. The purpose of this study is to know the causes of high account receivables of patients insured by third party. This operational research used direct observations and

documents review regarding the management process of

the insured patient account receivables at the stage of admission, charge capture, account billing, collecting and account writing off. An in-depth interview was

conducted to the involved persons and officers. The result of the study shows that the current credit policy prevails at PMC hospital seems to be lenient since

no credit standard or credit terms given before collaboration. Discount, payment period and sanctions are included in the agreement but not effective. There

are efforts for claiming, but it has not been done optimally. There is no procedure that can be used in collecting account if there were delay. There is a shortage of staff on the account arrangement and overlapped tasks of staff at central operation. The only available standard operating procedure was at the stage

of charge capture. Although the completion process has used on line billing system, to simplify the task, it still needs high accuracy to get accurate data. The

highest claim goes to the state owned company. The highest account receivable also goes to the state owned company. From four health insurance companies, Jamsostek has the lowest payment percentage. It is also found that the length of the collecting process is 20 days for state owned companies, public

companies and insurance companies and 60 days for Jamsostek. The length of billing process and account receivable days for Jamsostek was the longest.