

Analisis piutang pasien rawat jalan dengan penjamin perusahaan dan asuransi di Rumah Sakit Islam Jakarta Cempaka Putih periode tahun 2010 = Analysis of the outpatient account receivables with insurance companies and insurance agencies in Jakarta Islamic Hospital Cempaka Putih period year of 2010

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Abstrak

Penelitian ini menganalisis piutang pasien rawat jalan dalam hal nominal, lama pembayaran dan lama pelunasan, menggunakan metode deskriptif analitik. Subyek penelitian adalah seluruh dokumen kontrak kerjasama dan 3.587 nota transaksi yang terdapat pada kartu piutang tahun 2010.

Hasil penelitian, bahwa nominal piutang rawat jalan tahun 2010 sebesar Rp11.012.911.833 dengan saldo piutang yang belum tertagih hingga akhir Desember 2010 sebesar 7,3%. Rata-rata lama pembayaran 55 hari, dan lama pelunasan 76 hari. Uji statistik membuktikan adanya hubungan antara: jenis instansi dengan nominal piutang, kepemilikan modal dengan lama pembayaran, jenis instansi dengan lama pelunasan, serta ada hubungan antara kepemilikan modal dan jenis usaha terhadap lama pelunasan.

Sebagai saran, diperlukan evaluasi kebijakan kredit, evaluasi kinerja instansi perusahaan penjamin, perbaikan manajemen piutang serta melanjutkan penelitian analisis faktor eksternal dan internal terkait keterlambatan pelunasan piutang di RSIJ Cempaka Putih.

.....This study analyzes the outpatients accounts receivables in nominal terms, the length of payments and the length of repayment using the analytical descriptive method. The subjects are all contract documents and the 3.587 memorandum containing card transaction receivables in 2010.

The results, outpatient account receivables for 2010 are Rp11.012.911.833 with the balance of account receivable that have not collectible until the end of December 2010 by 7.3%. The average length of payment is 55 days, and the length of repayment is 76 days. The statistical test proves the relationship between: the types of institutions with a nominal accounts, the ownership of capital with the length of payment, the type of institution with the length of repayment, and there is also a relationship between the ownership of capital and the type of business to the length of repayment.

It is suggested that credit policy evaluation, corporate guarantee agencies' performance evaluation, improve account receivable management, and continuing research of the internal and external factors related to the management of account receivable in RSIJ Cempaka Putih are needed.