

## Analisa manajemen piutang pasien rawat inap dengan jaminan pihak Ketiga di Pavilyun Kartika RSPAD Gatot Soebroto periode 30 Juni 2001 sampai dengan 30 Juni 2002

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### Abstrak

Dengan masuknya globalisasi ke Indonesia informasi dapat mudah diperoleh. Perusahaan asuransi mempromosikan produknya secara cepat, membuat masyarakat mengetahui pentingnya pelayanan kesehatan. Karyawan mengharapkan perusahaannya memberikan ketenangan dan kemudahan dalam mendapatkan pelayanan kesehatan. Untuk itu RSPAD Gatot Soebroto bekerja sama dengan pihak ke tiga memberikan pelayanan kesehatan.

Dengan adanya kerjasama ini rumah sakit mempunyai piutang yang harus dikelola secara baik. Piutang pasien rawat inap dengan jaminan pihak ke tiga di Pavilyun Kartika RSPAD Gatot Soebroto per 30 Juni 2002 mencapai Rp.3.648.374.261,-(tiga milyar enam ratus empat puluh delapan juta tiga ratus tujuh puluh empat ribu dua ratus enam puluh satu rupiah).

Dari penelitian yang dilakukan dengan kerangka konsep input, proses dan output berdasarkan data primer dan data sekunder diperoleh data bahwa banyak piutang pasien yang sudah dibayar namun belum dibukukan, sehingga rekening piutang pasien belum ditutup.

Berdasarkan uraian kondisi tersebut diatas dapat disimpulkan bahwa sesungguhnya piutang pasien rawat inap dengan jaminan pihak ke tiga di Pavilyun Kartika RSPAD Gatot Soebroto per 30 Juni 2002 tidak mencapai Rp.3.648.374.261,-. Hal ini disebabkan oleh lemahnya fungsi monitoring administrasi keuangan khususnya pencatatan piutang.

Selanjutnya disarankan agar fungsi monitoring terhadap sistem pencatatan piutang dapat lebih ditingkatkan.

Daftar Pustaka : 21 (1979 - 2001)

<i>Management Analysis for Account Receivables of day in patient under third parties guarantee in "Paviliun Kartika RSPAD Gatot Soebroto" for the period of 30" June 2001 until 30" June 2002 The globalization era is coming to Indonesia, information are coming faster, Insurance companies promote their products rapidly, educate the people how important is medical care. People are more conscious about medical service and now can afford health insurance. Employees demand their companies to facilitate them a better medical assistance. Therefore, in order to accommodate all the above trends, Pavilyun Kartika RSPAD Gatot Soebroto try to give a better service, by working together with insurance companies and institutions. By working together with them Pavilyun Kartika RSPAD Gatot Soebroto give a more convenience way for their patients to receive medical assistance.

As the result, the hospital has account receivable that has to be taken care accurately. The account

receivables under third parties guaranteed until 30th June 2002 amounted to Rp3, 648,374,261. (Three billion six hundred and forty eight million three hundreds seventy-four thousands two hundred and sixty one rupias).

Based on our analysis using input skeleton concept, process and output based on prime data and secondary data, concluded that there were a lot of patient accounts that were not yet booked even though that the account has been paid, resulting on an unclosed accounts which gave a high account receivables.

In conclusion, actually the account receivable in Pavilyun Kartika RSPAD Gatot Soebroto per 30th June 2002 was not as high as Rp 3,648,374,261.00. This was the result from lack of financial administration control on account receivables.

Finally, we advice that the hospital have to have had a better system on monitoring and controlling the account receivables.</i>