



Analysis of Accounting Information Systems for Outpatients Receivables at Hidayatullah Islamic Hospital D.I Yogyakarta

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Abstract. Hospitals as an entity require an Accounts Information System (AIS) Receivable so that the process of recognizing, recording, billing, and writing off receivables can run effectively. Using qualitative research methods with a Focus Group Discussion (FGD) approach can dig deeper into the focus of the research. The results of this study indicate that the application of AIS Receivables at Hidayatullah Islamic Hospital already has a good system and structure so that the application of AIS Receivables runs effectively.

Keywords: accounts receivable · hospital · AIS

1 Introduction

This The right to obtain health services is a right for every citizen of the Republic of Indonesia as stated in Article 28 H paragraph 1 of the 1945 Constitution, which states that:

“Everyone has the right to live in physical and spiritual prosperity, to have a place to live, and to have a good and healthy living environment and have the right to obtain health services.”

This right is great hope for the people of Indonesia, from the lower middle class to the upper middle class. After receiving these rights, some obligations must be carried out by the people who receive the benefits of the health services that have been received, namely paying according to the predetermined tariff. The payment has various methods, one of which uses the health insurance method administered by the government (BPJS). However, there may be patients who are not members of any health insurance, so it is possible to incur debts for the services they have received, and of course, this becomes a receivable for hospitals that provide health services.

Receivables are current assets that are very important in their turnover in business activities. Cash which is a form of receivables turnover is needed by the company to finance activities (Sidik and Widiawati, 2016). Most of the receivables arise from the delivery of goods and services on credit to customers (Hery, 2016). Constraints that are

often faced by companies that carry out transactions on credit are accounts receivable turnover, which causes the inflow of sources of funds to stagnate. One of these obstacles is the ineffectiveness of the current accounts receivable management/management system Hidayatullah D.I Hospital Yogyakarta is one of the hospitals that provide health services for people who have trade receivables for the health services provided so the management also implements the Accounts Receivable Accounting Information System for outpatients and outpatients.

2 Research Methods

2.1 Research Flow



2.2 Research Subject

The subject of this research is the Hidayatullah Islamic Hospital located in Yogyakarta.

2.3 Data Type

The data used is qualitatively taken from the results of the Focus Group Discussion (FGD).

2.4 Data Collection Instruments

This type of instrument is used in the form of questions that are submitted directly to the research subjects. Furthermore, the instrument validation test was carried out using the expert judgment method.

3 Discussion

The researcher conducted a Focus Group Discussion (FGD) with the Director of Finance of the Islamic Hospital (RSI) Hidayatullah Yogyakarta to find out more about the implementation of the Accounts Receivable Information System for Outpatients that has been implemented so far by the management of RSI Hidayatullah. Some of the conclusions of the FGD carried out are as follows:

Application of Accounts Receivable Information System at Islamic Hospital Hidayatullah D.I Yogyakarta.

RSI Hidayatullah recognizes receivables when the patient finishes receiving health services provided by medical personnel who are always ready to provide the best service,

this is as conveyed by the Director of Finance: *“If the patient is unable to pay, it means debt and I have receivables”*.

However, in providing medical services, medical personnel always confirm the patient’s willingness for the action to be given. The patient should know that each step received has a cost component that must pay.

The Director of Finance also emphasized another thing regarding how it was finally recognized as a receivable for patients who were unable to pay, of course, for patients who were not covered by health insurance, he said:

“It’s okay not to pay anything, but make a certificate of incapacity. If you can, then pay. If I can’t afford it, I won’t withdraw a penny. If you can afford it, you can’t pay it now because you don’t have money, you can pay it later. When patients can afford it but don’t want to pay, I have no guarantees.”

Meanwhile, the process of recording is carried out by the cashier in the service department. Still, before it is recorded as receivable by the cashier, it must first be known by the Director of Finance of RSI Hidayatullah, while still coordinating between the cashier, public relations, and the Director of Finance, as conveyed by the Director of Finance in the FGD quote:

“At the cashier, public relations and others can’t make new decisions for me. But the answer is the same, everyone already knows how to give discounts and other things.”

RSI Hidayatullah applies a tiered communication pattern, but control remains with the Director of Finance as the highest authority in financial policy.

Furthermore, the billing system applied to RSI Hidayatullah is still conventional, by visiting patients’ homes with debts or collecting bills from patients when they are about to take further treatment. Still, usually, the patient tends to pay before being billed because it prioritizes the principle of mutual trust. RSI Hidayatullah also will write off the debt if the patient is genuinely unable to pay. It is considered as facilitating human affairs so that Allah will make it easier for hospital operations. So the points conveyed by the Director of Finance:

“It’s okay not to pay anything, but make a certificate of incapacity. If you can, then pay. If I can’t afford it, I won’t withdraw a penny. If you can afford it, you can’t pay it now because you don’t have money, you can pay it later.”

Has the Accounts Receivable Information System application at the Islamic Hospital Hidayatullah D.I Yogyakarta been effective?

Answering the question, is it effective? From the results of the FGD points above, one can see that the overall implementation of the SIA for accounts receivable at RSI Hidayatullah has been effective and can be well controlled by the management of RSI Hidayatullah. So that all receivables can be appropriately managed, starting from recognition, recording, and collection to write-off of receivables.

4 Conclusion

The Islamic Hospital Hidayatullah Yogyakarta effectively performs the Accounts Receivable Information System's functions. The cashier can control the process of recognition, recording, collection, and write-off of the public relations officer and the Director of Finance.

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