

ABSTRACT

Mochamad Firmansyah. 2014. *THESIS. Title: "Receivables Management Analysis of BPJS Inpatient Patient in RSUD Kab. Sidoarjo (Monthly period January-June 2104)"*

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Receivables is a very important factor requires a good management policy in its management. Receivables can be used for all rights or claims against any other party for money, goods, and services. However, for the purpose of accounting, receivables in the form of claim are expected to be settled through cash receipts. Receivables taken in this research are the receivables of BPJS inpatient patient in RSUD Kab. Sidoarjo whose full payments are paid by the BPJS in the form of claims. The objective of this research is to know the receivables management of inpatient patient in RSUD Kab. Sidoarjo. Furthermore, this research is aimed to find the obstacles and also the solution in managing the receivables management of BPJS inpatient patient in RSUD Kab. Sidoarjo.

This study uses a descriptive analytic study with direct observations on the management of receivables management which is applied by the hospital to the BPJS patient and also accompanied by in-depth interviews with the head of income, employee of income, and also employee of BPJS in RSUD Sidoarjo. The method applied in this research is qualitative research method.

The result of research shows that the management of receivables management which is done by RSUD Kab. Sidoarjo still find some obstacles in claiming BPJS patient due to negligence committed by the verifier. BPJS have not any problem with this matter, for they have done all of their obligation to pay off the receivables of BPJS inpatient patient in RSUD Kab. Sidoarjo for the following month.