

Analisis perubahan nilai piutang dan opportunity cost piutang pasien demam berdarah dengue (DBD) ditinjau dari konsep nilai waktu uang di RS. Pasar Rebo Februari - Juni 2005

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Abstrak

Reimbursement policy for DBD by Health Office Of DKI Jakarta Province, on be half Indonesian Government, on 17 State Hospitals has implication on delay of hospital cash inflow. At Pasar Rebo Hospital, from total amount of account receivable didn't paid completely by Health Office Of DKI Jakarta Province. This payment lateness affect to hospital loss out, especially for financial capital which related with account receivables, in turn will be affect to cash inflow smoothness This research is quantitative and qualitative study, aimed to know number of account receivables distinction for DBD patient's expenses and amount of opportunity cost from payment lateness of patient account receivable as effect from government reimbursement policy to Pasar Rebo Hospital and see how hospital manage this issue. The result of this research shows that policy from Health Office Of DKI Jakarta Province on manages the payment for DBD patient based-on decision of Governor DKI Jakarta no. 446/2005. Unfortunately, the policy did not followed by regulation to define time limit for reimbursement completion time of account receivables claim, so there is anticipation action if delay is happen. In other hand, at Pasar Rebo Hospital has no own policy on service regulation for DHF patients, just refer to regulation that released by Health Office Of DKI Jakarta Province. Longer time needed to complete account receivable claim payment affect to changes of value of money. The account receivables value changes observed through perspective of time value of money, where in this concept interest of bank's loan is important factor. In this study, where number of interest which used for calculation is 14 % p.a, found that from total claim of DHF patient's account receivable Rp. 389,547,330,- there is an opportunity cost Rp.31,409,925 or equal to 8.06 % From the study knew that due to the lateness of DHF patient's account receivables reimbursement by Health Office Of DKI Jakarta Province to Pasar Rebo Hospital there is 84.51 % that still not paid from total claim, so for operational cost hospital must re-budgeting their spent for not disturb their cash flow and suggested to make a standard time requirement to complete claim payment since sent claim report until receive claim payment. The result of this study expected can be use for Pasar Rebo Hospital as an input for management, especially department that related to account receivable management.
References : 28 (1977 - 2005)