

ABSTRAK

Pengendalian internal atas piutang usaha sangatlah mempengaruhi perputaran piutang. Pengendalian internal yang efektif dan efisien diharapkan dapat meminimalisir piutang tak tertagih di PMN RS Mata Cicendo. Hal ini sangat penting dilakukan karena PMN RS Mata Cicendo harus mampu untuk membiayai kegiatan operasional secara mandiri.

Tujuan penulis melakukan penelitian ini adalah untuk mengetahui apakah sistem pengendalian internal pengelolaan piutang tak tertagih di PMN Rumah Sakit Mata Cicendo sudah dilaksanakan dengan efektif.

Penelitian ini diperoleh melalui metode deskriptif kualitatif dengan teknik pengumpulan data yaitu observasi, wawancara, dokumentasi dan kuisioner dengan menggunakan alat bantu rumus statistik. Pengolahan dan analisa data dilakukan dengan menggunakan data kualitatif yang menekankan pada segi pengamatan langsung.

Berdasarkan evaluasi hasil penelitian yang telah dilakukan, menunjukkan bahwa sistem pengendalian internal terhadap piutang tak tertagih di PMN RS Mata Cicendo sudah berjalan dengan cukup baik. Manajemen rumah sakit telah menerapkan konsep dasar dan prinsip-prinsip pengendalian internal menurut kerangka *The Committee of Sponsoring Organizations of Treadway Commission* (COSO) namun masih perlu beberapa perbaikan.

Kata kunci : pengendalian internal, pengelolaan piutang tak tertagih

ABSTRACT

Internal control over accounts receivable greatly affects the turnover of receivables. Effective and efficient internal control is expected to minimize bad debts at PMN Cicendo Eye Hospital. This is very important to do because PMN RS Mata Cicendo must be able to finance operational activities independently.

The purpose of the author conducting this study is to determine whether the internal control system for the management of bad debts at PMN Cicendo Eye Hospital has been implemented effectively.

This research was obtained through a qualitative descriptive method with data collection techniques, namely observation, interviews, documentation and questionnaires using statistical formula tools. Data processing and analysis was carried out using qualitative data which emphasized direct observation.

Based on the evaluation of the results of research that has been conducted, it shows that the internal control system for bad debts at PMN Cicendo Eye Hospital has been running quite well. The hospital management has implemented the basic concepts and principles of internal control according to the framework of The Committee of Sponsoring Organizations of Treadway Commission (COSO) but still needs some improvement.

Keywords: internal control, management of bad debts