

ABSTRACT

Receivables are important for managing hospital efficiently in order to increase the quality of health services. Bad debt increasing in the periode of 1997 – 1999 which were also followed by the ratio increased of receivable to revenue may affect the hospital cash flow as well as opportunity cost. Account receivables information system may be use as a tool to control receivable, specially at the collection stage.

The objective of this research is to perform account receivable information system analysis and design in PT Rumah Sakit Pelabuhan of Surabaya. Analysis and design were done to all the components of system, which were : output, data base, model, input, hard ware, software as well as control in order to make faster collection of receivables. A new receivables information system application software will be produce to support that effort.

The system development research design was done by using structured analysis and design approach. Indepth interview was also done towards management in order to identify problems and credit sales policy of the hospital as well as collection. The hospital plan to develop information system was considered in designing the new system. Direct observation as the effort of data collecting were done towards credit sales procedures, cash receipt procedures, hardware specifications, software ability and data organizing type. Invoice, aging report of receivables, receipt, daily transaction forms and billing details were documents collected for the same reason.

The results of analysis showed that time needed to invoice the debt is 59 days averagely after patient discharge. Invoicing the debt any time as an effort to collect receivables, could not be done due to the system limitation. Aging report of receivables for the management could not either produced. Conventional file oriented organization are still being used and so lead to inefficiency use of hard disk and slow access and processing time. Credit sales procedures are still confusing and lead to patient inconvenience. The computer hardwares specifications used by the hospital are relevant to support the system development.

New computer based account receivable information system was designed to increase the accuracy, relevance and time producing of information compare to the old one. Design of all the components of system were made towards faster collection of receivables.

Account receivable information system development should be followed by the development of all hospital operations modularly, towards a complete and integrated hospital information system.

Kata kunci : *Accounting Information System – Account Receivable – Hospital Accounting System – Computer Based Information System – Information System Development*