ABSTRAK

PENGARUH SISTEM PENAGIHAN PIUTANG DAN PENGAWASAN MANAJEMEN TERHADAP KETEPATAN WAKTU PEMBAYARAN PIUTANG ASURANSI STUDI KASUS PADA RUMAH SAKIT ROYAL TARUMA JAKARTA

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Tujuan Penelitian ini untuk menganalisis pengaruh Sistem Penagihan Piutang dan Pengawasan Manajemen terhadap Ketepatan Waktu Pembayaran Piutang Asuransi pada Rumah Sakit Royal Taruma Jakarta.
Penelitian menggunakan metode kuantitatif dengan pendekatan asosiatif. Data penelitian diperoleh melalui penyebaran kuesioner kepada 100 responden yang dipilih menggunakan teknik sampeling Jenuh. Analisis data dilakukan dengan menggunakan metode *Partial Least Squares-Structural Equation Modeling (PLS-SEM)* melalui aplikasi SmartPLS 4. Pengujian meliputi uji validitas, uji reliabilitas, analisis regresi linear berganda, uji parsial (uji t), uji simultan (uji F), serta analisis koefisien determinasi (Adjusted R^2).
Hasil penelitian menunjukkan bahwa Sistem Penagihan Piutang berpengaruh positif dan signifikan terhadap Ketepatan Waktu Pembayaran Piutang Asuransi dengan Nilai t-statistic sebesar 8,729 dan signifikan 0,000 (<0.05). Pengawasan manajemen juga berpengaruh positif dan signifikan dengan Nilai t-statistic sebesar 7,212 dan signifikan 0,000 (<0.05). Secara simultan, kedua variabel independen berpengaruh signifikan terhadap Ketepatan Waktu Pembayaran Piutang Asuransi. Nilai *Adjusted R^2* sebesar 0,518 menunjukkan bahwa 51,8% variasi ketepatan waktu pembayaran piutang dapat dijelaskan oleh kedua variabel tersebut, sedangkan sisanya sebesar 48,2% dipengaruhi oleh faktor lain di luar model penelitian.
Hasil ini menyimpulkan bahwa penerapan sistem penagihan piutang yang efektif dan pengawasan manajemen yang optimal dapat meningkatkan ketepatan waktu pembayaran piutang asuransi serta mendukung kelancaran arus kas dan stabilitas keuangan Rumah Sakit Royal Taruma Jakarta.

Kata Kunci: Sistem Penagihan Piutang, Pengawasan Manajemen, Ketepatan Waktu Pembayaran Piutang Asuransi, Rumah Sakit, PLS-SEM.

ABSTRACT

The Influence of the Accounts Receivable Collection System and Management Supervision on the Timeliness of Accounts Receivable Payments: A Case Study of Royal Taruma Hospital, Jakarta

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This study aims to analyze the influence of the Accounts Receivable Collection System and Management Supervision on the Timeliness of Insurance Accounts Receivable Payments at Royal Taruma Hospital, Jakarta.

This study employed a quantitative research method with an associative approach. The research data were collected by distributing questionnaires to 100 respondents selected using a saturated sampling technique. Data analysis was conducted using the Partial Least Squares–Structural Equation Modeling (PLS-SEM) method with the SmartPLS 4 application. The analysis included validity testing, reliability testing, multiple linear regression analysis, partial hypothesis testing (t-test), simultaneous hypothesis testing (F-test), and coefficient of determination (Adjusted R^2) analysis.

The results indicate that the Accounts Receivable Collection System has a positive and significant effect on the Timeliness of Insurance Accounts Receivable Payments, with a t-statistic value of 8.729 and a p-value of 0.000 (<0.05). Management Supervision also has a positive and significant effect, with a t-statistic value of 7.212 and a p-value of 0.000 (<0.05). Simultaneously, both independent variables have a significant effect on the Timeliness of Insurance Accounts Receivable Payments. The Adjusted R^2 value of 0.518 indicates that 51.8% of the variance in the timeliness of insurance accounts receivable payments is explained by these two variables, while the remaining 48.2% is influenced by other factors outside the research model.

The findings conclude that the implementation of an effective accounts receivable collection system and optimal management supervision can improve the timeliness of insurance accounts receivable payments, thereby supporting smooth cash flow and the financial stability of Royal Taruma Hospital, Jakarta.

Keywords: *Accounts Receivable Collection System, Management Supervision, Timeliness of Insurance Receivable Payments, Hospital, PLS-SEM.*