TESIS

INDIKATOR PENGUKURAN KINERJA TIM PIUTANG BERDASARKAN *GOAL SETTING THEORY* : STUDI KASUS PADA RUMAH SAKIT ABC

Diajukan dalam Rangka Memenuhi
Salah Satu Syarat Memperoleh
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2025

ABSTRAK

Penelitian ini bertujuan merancang indikator pengukuran kinerja tim piutang (*Credit Control*) di Rumah Sakit ABC dengan menggunakan *Goal Setting Theory* dan prinsip SMART (*Specific, Measurable, Achievable, Relevant, Time-bound*). Latar belakang penelitian adalah penurunan rasio perputaran piutang serta meningkatnya periode pengumpulan piutang yang berpotensi mengganggu arus kas dan menimbulkan pertanyaan mengenai efektivitas kinerja tim piutang. Penelitian menggunakan pendekatan kualitatif studi kasus melalui wawancara semi-terstruktur dan *Focus Group Discussion* (FGD) dengan informan dari berbagai level organisasi, mulai dari staf piutang, supervisor, hingga direksi. Hasil penelitian menunjukkan bahwa indikator kinerja dapat dirancang secara lebih terarah dengan mengacu pada prinsip SMART, meliputi ketepatan waktu penagihan, kelengkapan dokumen klaim, intensitas tindak lanjut, efektivitas rekonsiliasi, serta koordinasi dengan pihak eksternal. Penerapan indikator berbasis *Goal Setting Theory* tidak hanya berfungsi sebagai alat ukur kinerja, tetapi juga sebagai motivator tim, serta dasar untuk perbaikan SOP (*Standard Operating Procedure*) dan strategi pengendalian piutang rumah sakit.

Kata kunci : *Goal Setting Theory*, SMART, indikator kinerja, tim piutang, rumah sakit

ABSTRACT

This study aims to design performance measurement indicators for the Accounts Receivable (Credit Control) team at ABC Hospital using Goal Setting Theory and the SMART principles (Specific, Measurable, Achievable, Relevant, Time-bound). The study is motivated by the declining Accounts Receivable Turnover ratio and the increasing Collection Period, which potentially disrupt cash flow and raise concerns about the effectiveness of the receivables team. A qualitative case study approach was employed, utilizing semi-structured interviews and Focus Group Discussions (FGD) with informants from different organizational levels, including receivable staff, supervisors, and directors. The findings indicate that performance indicators can be systematically designed using the SMART framework, covering aspects such as billing timeliness, completeness of claim documents, follow-up intensity, reconciliation effectiveness, and coordination with external payers. Implementing indicators based on Goal Setting Theory serves not only as a performance measurement tool but also as a motivator for the team, as well as a foundation for SOP (Standard Operating Procedure) improvements and hospital receivables management strategies.

Keywords : Goal Setting Theory, SMART, performance indicators, accounts receivable team, hospital