

ABSTRAC

Coso Framework Internal Control Analysis on Overdue Insurance Receivables at the Muslimat Jombang Mother and Child Hospital

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Hospitals have various sources of income, including accounts receivable. Receivables from insurance companies are one component of a hospital's current assets. By understanding and implementing the COSO Framework principles effectively, hospitals are expected to be able to improve the management of insurance receivables and maintain financial stability. This type of research is qualitative research. Data collection using interviews and observations at the Muslimat Jombang Mother and Child Hospital. Based on the research results, it is known that the implementation of the internal control system for overdue insurance receivables at the Muslimat Jombang Mother and Child Hospital using the 5 COSO Framework frameworks has gone quite well. However, improvements still need to be made in the delivery of information and communication so that the internal control system runs as expected. The implications of this research can be input to improve the performance of the internal control system for overdue insurance receivables for the Muslimat Jombang Mother and Child Hospital.

Keywords: Internal Control, COSO Framework, Overdue Insurance Receivables.