



UNIVERSITAS ANDALAS

**ANALISIS BIAYA SATUAN TINDAKAN FAKOEMULSIFIKASI
TANPA PENYULIT PADA OPERASI KATARAK DENGAN
METODE *ACTIVITY BASED COSTING* (ABC)**

**DI RSU *Dr. Achmad Mochtar*
BUKITTINGGI TAHUN 2016**

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**FAKULTAS KESEHATAN MASYARAKAT
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COSTING* (ABC) DI RSUD. Dr. ACHMAD MOCHTAR BUKITTINGGI, TAHUN
2016**

ix + 88 halaman, 23 tabel, 5 gambar, 10 lampiran

ABSTRAK

Tujuan Penelitian

Pembayaran berbasis paket casemix dengan sistem Indonesia Cased Based Group (INA CBGs) dalam program JKN menuntut pemberi pelayanan kesehatan secara efisien, rasional dan efektif. Di lain pihak, rumah sakit sebagai provider pelayanan kesehatan, sering mengeluhkan bahwa biaya klaim berdasarkan tarif INA CBGs masih rendah dibandingkan biaya riil rumah sakit, sehingga rumah sakit merasa rugi terhadap tarif paket INA CBG's. Tujuan penelitian ini adalah menganalisis biaya satuan tindakan fakoemulsifikasi pada operasi katarak tanpa penyulit dengan metode *Activity Based Costing* (ABC) di RSUD Dr. Achmad Mochtar Bukittinggi tahun 2016.

Metode

Penelitian ini menggunakan metode penelitian deskriptif kuantitatif dengan studi kasus yaitu mendapatkan gambaran biaya satuan (*unit cost*) tindakan fakoemulsifikasi tanpa penyulit, dengan sampel berjumlah 53 rekam medis, dengan teknik wawancara, observasi dan telaah dokumen.

Hasil

Hasil penelitian diketahui biaya langsung tindakan fakoemulsifikasi tanpa penyulit sebesar Rp. 4.781.449,35, biaya tidak langsung sebesar Rp. 1.665.416,51. Maka biaya satuan adalah Rp. 6.446.865,86. Sementara biaya tindakan berdasarkan tarif INA CBG's Rp. 7.456.400,00, dengan selisih Rp. 1.009.534,14 (16 %).

Kesimpulan

Berdasarkan penelitian yang telah dilakukan didapatkan biaya satuan tindakan Fakoemulsifikasi tanpa penyulit pada operasi katarak dengan metode *activity based costing* Rp. 1.009.534,14 lebih rendah dari tarif fakoemulsifikasi tanpa penyulit berdasar INA CBG's.

Daftar Pustaka : 21 (1995-2016)

Kata Kunci : Biaya satuan, fakoemulsifikasi, *activity based costing*

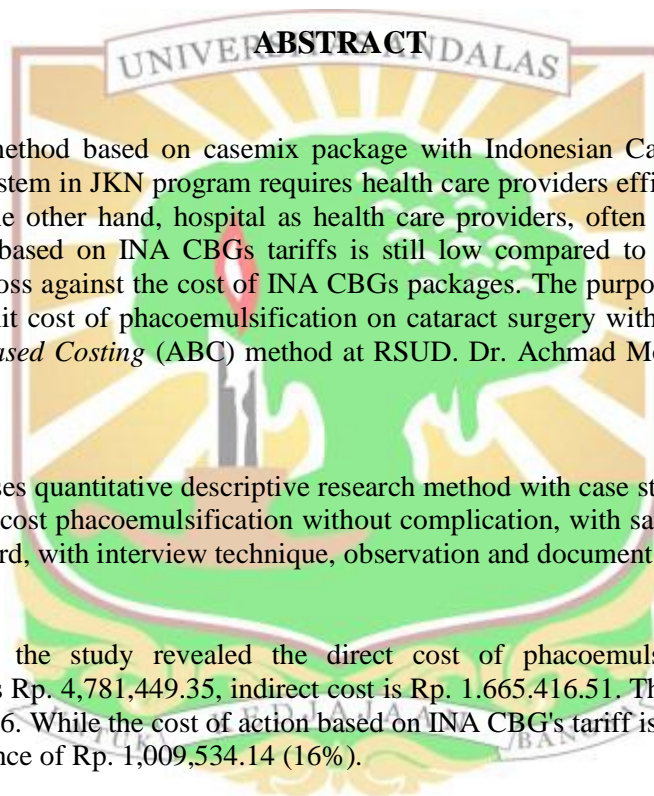
**FACULTY OF PUBLIC HEALTH
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SHINTIA NOVARI, NO. BP. 1311211120

ANALYSIS OF UNIT COST OF PHACOEMULSIFICATION WITHOUT COMPLICATION ON CATARAK SURGERY WITH ACTIVITY BASED COSTING (ABC) METHOD AT RSUD. Dr. ACHMAD MOCHTAR BUKITTINGGI 2016

x + 88 pages + 023 tables + 005 figures + 010 appendices



ABSTRACT

Objective :

The payment method based on casemix package with Indonesian Cased Based Group (INA CBGs) system in JKN program requires health care providers efficient, rational and effective. On the other hand, hospital as health care providers, often complain that the cost of claims based on INA CBGs tariffs is still low compared to hospital costs, so hospital feel a loss against the cost of INA CBGs packages. The purpose of this research is to analyze unit cost of phacoemulsification on cataract surgery without complications with *Activity Based Costing* (ABC) method at RSUD. Dr. Achmad Mochtar Bukittinggi in 2016.

Method :

This research uses quantitative descriptive research method with case study that is getting discribe of unit cost phacoemulsification without complication, with sample amounted to 53 medical record, with interview technique, observation and document review.

Result :

The results of the study revealed the direct cost of phacoemulsification without complications is Rp. 4,781,449.35, indirect cost is Rp. 1.665.416.51. Then the unit cost is Rp. 6,446,865.86. While the cost of action based on INA CBG's tariff is Rp. 7456.400,00, with the difference of Rp. 1,009,534.14 (16%).

Conclusion:

Based on research that has been done get the unit cost of phacoemulsification without complication on cataract surgery with activity based costing method Rp. 1,009,534.14 lower than cost of phacoemulsification based on INA CBG's.

Bibliography : 21 (1995-2016)

Keyword : Unit cost, phacoemulsification, activity based costing method