

**ANALISIS BIAYA SATUAN PELAYANAN RAWAT JALAN  
DI RSUD PADANG PARIAMAN  
TAHUN 2016**

**TESIS**

**ELFI YULFIENTI  
1320322038**



**PEMBIMBING  
Dr. YURNIWATI, SE,MSi,Akt,CA  
dr. ADILA KASNI ASTIENA, MARS**

**PROGRAM PASCA SARJANA  
PROGRAM STUDI S2 KESEHATAN MASYARAKAT  
FAKULTAS KEDOKTERAN  
UNIVERSITAS ANDALAS PADANG  
2017**

**ANALISIS BIAYA SATUAN PELAYANAN RAWAT JALAN  
DI RSUD PADANG PARIAMAN  
(Studi Pada RSUD Padang Pariaman )**

**Oleh : Elfi Yulfienti  
(Dibawah bimbingan Dr. Yurniwati, SE, MSi, Akt, CA dan  
dr. Adila Kasni Astienia MARS)**

**ABSTRAK**

Rumah Sakit Umum Daerah (RSUD) Padang Pariaman adalah Rumah Sakit tipe C yang memberikan pelayanan rawat jalan dan rawat inap. Kunjungan tertinggi ada pada pelayanan rawat jalan. Biaya satuan masing-masing pelayanan belum pernah dihitung. Hal ini sangat berpengaruh terhadap pembiayaan Rumah Sakit. Penelitian ini bertujuan untuk menganalisis biaya satuan pelayanan rawat jalan di RSUD Padang Pariaman berdasarkan 3 diagnosa dengan kunjungan terbanyak di masing-masing poliklinik.

Desain penelitian ini menggunakan metode deskriptif dengan pendekatan kuantitatif dan kualitatif untuk melihat besaran tarif pelayanan rawat jalan. Penelitian dilakukan pada bulan Januari sampai dengan Juli 2017 di RSUD Padang Pariaman. Data yang digunakan adalah data sekunder yang berasal dari realisasi anggaran biaya dan data kunjungan tahun 2016. Sedangkan data primer diambil dari wawancara mendalam. Analisa biaya satuan dilakukan dengan metode *Double Distribution* dan *Activity Based Costing* disertai analisa data kualitatif secara interaktif, terus menerus, sampai tuntas / jenuh. Biaya satuan yang didapat dibandingkan dengan tarif rawat jalan yang ada di RSUD Padang Pariaman.

Hasil Penelitian didapatkan bahwa biaya satuan dengan metode *Double Distribution* dan *Activity Based Costing* lebih tinggi dari pada tarif Perda (Peraturan Daerah maupun tarif BPJS. Dibandingkan tarif Perda yang ada, penghitungan biaya satuan dengan metode *Double Distribution*, selisihnya mencapai 92% dengan tarif umum dan 31% dengan tarif BPJS. Biaya satuan dengan metode *Activity Based Costing* mencapai selisih 87,6% hingga 92,2% untuk tarif umum dan 6% hingga 33,1% untuk tarif BPJS.

Setelah dilakukan penghitungan biaya satuan, diketahui bahwa, tarif umum berdasarkan Perda dan tarif BPJS pada umumnya lebih rendah dari biaya satuan. Untuk itu disarankan kepada manajemen untuk mengevaluasi tarif Perda dan diusulkan kepada Bupati dan DPRD untuk direvisi. Sedangkan untuk tarif BPJS, rumah sakit harus bisa mengevaluasi kembali penggunaan obat dan bahan habis pakai. Dan secara umum, rumah sakit harus berbenah untuk meningkatkan pelayanan agar jumlah kunjungan meningkat yang secara langsung maupun tidak langsung akan berpengaruh terhadap pendapatan rumah sakit.

Kata Kunci : Biaya Satuan Rawat Jalan, *Double Distribution*, *Activity Based Costing*

## **Cost Unit Analysis of outpatient service at Public Hospital**

**(Case Study at RSUD Padang Pariaman)**

**By Elfi Yulfienti**

**Advisers : DR. Yurniwati, SE, MSi, Akt, CA and DR. Adila Kasni Astien  
MARS**

### **Abstract**

Public Hospital (RSUD) Padang Pariaman is categorize in C qualification that provide inpatient and outpatient services. The highest number of service provided address to outpatient. However, the cost unit analysis of outpatient has not yet calculated. In fact, the cost unit has a significant contribution to the operational expanse of the hospital. This study intends to analyze the unit cost of outpatient service at RSUD Padang Pariaman based on three diagnoses based on the highest visited policlinic.

Descriptive method is use in this study in order to discover the range of cost unit analysis of outpatient's service. Furthermore the research also uses quantitative and qualitative approaches. This research was held at January until July of 2017 at RSUD Padang Pariaman. Secondary data that is used in this study comes from the realization of hospital budget and data of visitor at 2016. In order to find out and analyze the unit cost, the study use two kinds of methods ; Double Distribution and Activity Based Costing. Along with that, the qualitative data was analyzed interactively and continuously until finish. As the unit cost is discovered, it will compare to the tariff of outpatient service RSUD Padang Pariaman.

By using Double Distribution and Activity Based Costing, The study discover that unit cost is more expensive compare to tariff stated based one local government decree as well as tariff stated by BPJS (health social security program). Compare to local government tariff, the unit cost which is resulted by using method of double distribution has its divergence around 92% with general tariff and 31 % with BPJS tariff. The Unit cost which is resulted by using method of Activity Based Costing has its divergence around 87,6% until 92,2% for general tariff and 6% until 33,1 % for BPJS tariff.

Based on the calculation, the general tariff and bpjs tariff are lower than the unit cost. Thus, this study suggests that hospital management have to evaluate the tariff affirmation based on local government decree and suggest to the Regent as well as Padang Pariaman Legislative to revise the decree. Meanwhile for BPJS tariff, the hospital management has to evaluate the medicines used for the patient as well as consumables material. Generally, hospital management has to increase its service quality in order to magnetize customers and to increase the income of the hospital.

**Key words**

: Unit Cost, outpatient, *Double Distribution, Activity Based Costing,*