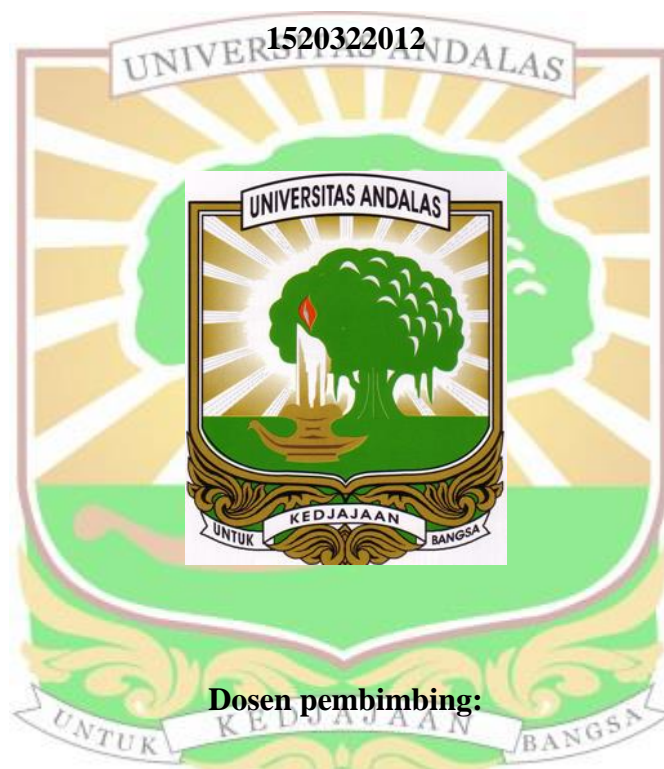


**ANALISIS *UNIT COST* PELAYANAN UNIT LABORATORIUM
RUMAH SAKIT NAILI DBS TAHUN 2017
DENGAN METODE *ACTIVITY BASED COSTING* (ABC)**

OLEH:

RESSA OASHTTAMADEA SM



1. Prof. Dr. dr. Menkher Manjas, SpB, SpOT, FICS
2. Dr. Yurniwati, SE, MSi, Ak, CA

**PROGRAM PASCASARJANA KESEHATAN MASYARAKAT
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Ressa Oashttamadea SM, Menkher Manjas, Yurniwati

Abstrak

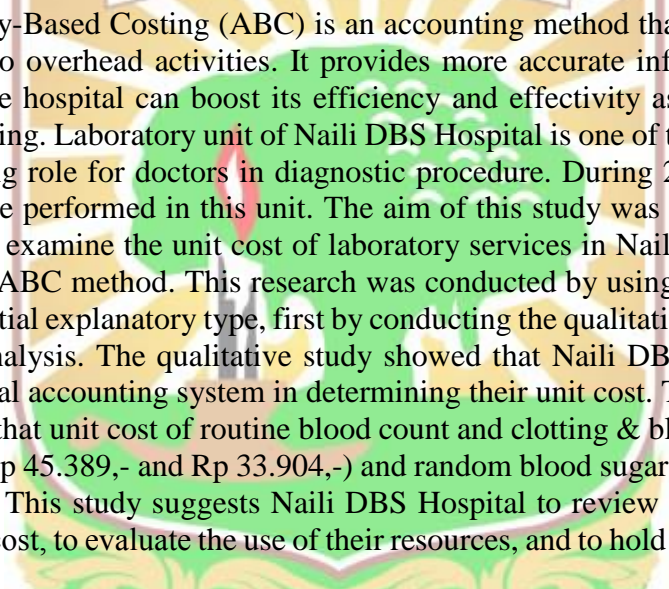
Activity-Based Costing (ABC) merupakan metode akuntansi yang mengidentifikasi dan mengalokasikan biaya kepada aktivitas. Metode ini memberikan informasi mengenai biaya yang lebih akurat sehingga rumah sakit dapat meningkatkan efisiensi dan efektivitas sesuai dengan tujuan strategik yang telah ditetapkan. Unit laboratorium RS Naili DBS merupakan salah satu unit dengan beban kerja terbanyak dan berperan besar dalam proses diagnosis penyakit. Selama tahun 2017, terdapat rata-rata 1213 kunjungan per bulannya. Tujuan penelitian ini adalah untuk mengetahui aspek manajemen mengenai penetapan tarif pelayanan laboratorium dan mengidentifikasi *unit cost* pelayanan laboratorium RS Naili DBS tahun 2017 dengan metode ABC. Penelitian ini dilakukan dengan desain *mixed method* jenis *sequential explanatory* yaitu analisis kualitatif yang diikuti analisis kuantitatif. Hasil penelitian kualitatif menunjukkan bahwa RS Naili DBS menggunakan sistem akuntansi tradisional dalam menghitung *unit cost* pelayanan laboratorium. Hasil penelitian kuantitatif menunjukkan bahwa perhitungan *unit cost* pelayanan laboratorium pada pemeriksaan hematologi rutin dan waktu pembekuan & pendarahan mengalami *overcosting* (Rp 45.389,- dan Rp 33.904,-) sedangkan gula darah random mengalami *undercosting* (Rp 33.904,-). Peneliti menyarankan agar RS Naili DBS melakukan revisi terhadap *unit cost* pelayanan laboratorium, melaksanakan evaluasi terhadap sumber daya, dan mendukung staf mengenai metode ABC.

Kata kunci: *unit cost*, *activity based costing*, pemeriksaan laboratorium

**UNIT COST ANALYSIS OF LABORATORY SERVICES IN
NAILI DBS HOSPITAL IN 2007 USING
ACTIVITY BASED COSTING (ABC) METHOD**

Ressa Oashttamadea SM, Menkher Manjas, Yurniwati

Abstract



Activity-Based Costing (ABC) is an accounting method that identifies and assigns costs to overhead activities. It provides more accurate information about cost so that the hospital can boost its efficiency and effectivity as stated in their strategic planning. Laboratory unit of Naili DBS Hospital is one of the busiest units which has a big role for doctors in diagnostic procedure. During 2017, averagely 1213 tests were performed in this unit. The aim of this study was to elaborate the regulation and examine the unit cost of laboratory services in Naili DBS Hospital in 2017 using ABC method. This research was conducted by using mixed method design, sequential explanatory type, first by conducting the qualitative analysis then quantitative analysis. The qualitative study showed that Naili DBS Hospital was using traditional accounting system in determining their unit cost. The quantitative study showed that unit cost of routine blood count and clotting & bleeding time are overcosting (Rp 45.389,- and Rp 33.904,-) and random blood sugar is undercosting (Rp 33.904,-). This study suggests Naili DBS Hospital to review their laboratory services' unit cost, to evaluate the use of their resources, and to hold a training about ABC method.

Keywords: unit cost, activity based costing, laboratory services