

**ANALISIS BIAYA SATUAN PADA TINDAKAN
HEAD CT-SCAN DENGAN METODE ABC
(ACTIVITY BASED COSTING) DI RS PKU
MUHAMMADIYAH BANTUL**

Adam Alqustar, Firman Pribadi, Mariska Urhmila
Master Of Hospital Management
Universitas Muhammadiyah Yogyakarta
Email: adamalqustar@gmail.com

INTISARI

Latar belakang: *CT-Scan* (Computer Tomography Scanning) merupakan salah satu alat penunjang diagnosis di bidang radiologi yang mempunyai aplikasi yang universal untuk pemeriksaan seluruh organ tubuh. Kegiatan menghitung biaya rumah sakit untuk berbagai jenis pelayanan yang ada baik secara total maupun per-unit atau per-pasien, digunakan analisis unit cost (biaya satuan), yaitu perhitungan, dengan cara menghitung seluruh biaya pada unit/pusat biaya/departemen jasa serta mengalokasikan atau mendistribusikan ke unit-unit produksi yang kemudian dibayarkan oleh pasien

Metode: Penelitian dilakukan dengan menggunakan jenis penelitian deskriptif memakai pendekatan kualitatif dan menggunakan rancangan penelitian observasi prospektif. Teknik pengumpulan data dalam penelitian ini menggunakan 3 metode, yaitu observasi, dokumentasi, dan wawancara.

Hasil: Biaya satuan (*unit cost*) pemeriksaan *head CT Scan* di RS PKU Muhammadiyah Bantul dengan menggunakan metode *Activity-Based Costing* adalah Rp. 694.484,00. adapun selisih dengan real cost yang didapat sebesar Rp. 77.484,00.. Nilai *unit cost head CT scan* yang dihitung dengan metode *Activity-Based Costing (ABC)* RS PKU Muhammadiyah Bantul lebih kecil dibandingkan tarif rawat jalan rumah sakit tipe C swasta INA CBGs 2016 yaitu dengan selisih Rp 245.016,00.

Kata kunci: *Unit Cost, Activity-Based Costing (ABC), Head CT Scan*

UNIT COST ANALYSIS OF HEAD CT-SCAN USING ABC'S (*ACTIVITY BASED COSTING*) METHODS IN PKU MUHAMMADIYAH BANTUL HOSPITAL

Adam Alqustar, Firman Pribadi, Mariska Urhmila

Master Of Hospital Management

Muhammadiyah University of Yogyakarta

Email: adamalqustar@gmail.com

ABSTRACT

Background: *CT-Scan* (Computer Tomography Scanning) is one of the diagnostic aids in radiology which has universal applications to examines all parts of the human body. To calculate hospital's fee for every services in both total or per each unit/patient are using unit cost analysis. Unit cost is a calculation by calculating all cost of the unit/service department and distributed into the production units which are paid by the patient.

Metode : This research is conducted by using descriptive methods, qualitative approach, and observational prospective research design. Technic to collect the data in this research is done by three methods, there are observation, documentation, and interview.

Result : Unit cost of head CT-Scan in PKU Muhammadiyah Bantul Hospital using ABC Methods are Rp. 694.484. Unit cost's number on head CT-Scan examinations which calculated by ABC methods in this hospital is higher than unit cost that already applied in this hospital, the difference are Rp. 77.484,00. Unit cost's number on head CT Scan examinations which calculated by ABC methods in this hospital is lower compared to outpatient cost in type C private hospital INA CBGs 2016, the difference are Rp 245.016,00

Keywords: *Unit Cost, Activity-Based Costing (ABC), Head CT Scan*