

## INTISARI

### **ANALISIS *UNIT COST* PEMERIKSAAN DARAH RUTIN DENGAN METODE *ACTIVITY BASED COSTING* DI RSUD H. PADJONGA DG NGALLE TAKALAR**

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**Latar Belakang:** Tarif rumah sakit umum daerah ditentukan oleh pemerintah daerah dan disahkan oleh DPRD. Tarif yang telah ditetapkan ini menuntut rumah sakit melakukan penyesuaian tarif tersebut dengan pelayanan yang ada. Penelitian ini bertujuan mengetahui *unit cost* pemeriksaan darah rutin menggunakan metode *activity-based costing* (ABC) dan perbedaannya dengan tarif yang berlaku saat ini.

**Subyek dan Metode:** Penelitian ini merupakan penelitian kualitatif dengan pendekatan studi kasus mengenai biaya pemeriksaan darah rutin di RSUD H Padjonga Dg Ngalle Takalar. Penelitian dilakukan pada bulan Mei-Juni 2019. Pengambilan data primer dilakukan dengan wawancara dan observasi.

**Hasil:** Penelitian menunjukkan bahwa biaya *unit cost* pemeriksaan darah rutin di RSUD H. Padjonga Dg Ngalle Takalar berdasarkan perhitungan metode ABC adalah sebesar Rp 115.615. Nilai *unit cost* pemeriksaan darah rutin yang dihitung dengan metode ABC lebih besar dibandingkan *real cost* yang diterapkan di RSUD H. Padjonga Dg Ngalle Takalar dengan selisih sebesar Rp. Rp 65.615.

**Kesimpulan:** Berdasarkan analisis *unit cost* dari metode ABC, tarif pemeriksaan tes darah rutin di RSUD H. Padjonga Dg Ngalle Takalar masih *undercosting*.

**Kata kunci:** *unit cost*, pemeriksaan darah rutin, metode ABC

## **ABSTRACT**

### **UNIT COST ANALYSIS OF ROUTINE BLOOD TEST WITH ACTIVITY BASED COSTING (ABC) METHOD AT RSUD H. PADJONGA DG NGALLE TAKALAR**

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**Background:** *Regional general hospital rates are set by the regional government and authorized by the district people's representative council. These predetermined rates require the hospital to make adjustments to the rates with existing services. Activity based costing (ABC) method is widely used as a cost measurement instrument to more closely approximate the true cost of operations. The aim of the study is to find out the cost of a routine blood examination unit using the ABC method and the difference with the current rates*

**Subject and Method:** *This study is a qualitative research with case study approach that conducted at RSUD H. Padjonga Dg Ngalle Takalar. The study was conducted on May – June 2019. The data analysis technique is done by taking primary data from interviews and observations.*

**Result:** *The results of the study showed that the unit cost of routine blood tests at RSUD H. Padjonga Dg Ngalle Takalar based on the calculation using ABC method amounted to Rp 115.615. The value of the unit cost of routine blood tests calculated using the ABC method is noticeably greater than the real cost applied in RSUD H. Padjonga Dg Ngalle Takalar, with a difference of Rp 65.615.*

**Conclusion:** *Based on the unit cost analysis of the ABC method, the rate of routine blood tests in Takalar Hospital is still undercosting.*

**Keywords:** *unit cost, routine blood test, ABC method*