

**ANALISIS PERHITUNGAN *UNIT COST* TINDAKAN PROSTATEKTOMI  
DENGAN METODE *ACTIVITY BASED COSTING* DI RS PKU  
MUHAMMADIYAH YOGYAKARTA**

***A CALCULATION ANALYSIS OF UNIT COST FOR PROSTATECTOMY USING  
ABC (Activity Based Costing) ON PKU MUHAMMADIYAH HOSPITAL IN  
YOGYAKARTA***

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**INTISARI**

**Latar belakang :** Penyakit BPH atau hiperplasia prostat merupakan penyakit yang banyak diderita oleh lelaki lanjut usia, dimana mereka membutuhkan tindakan prostatektomi. Oleh karena itu Rumah Sakit PKU Muhammadiyah Yogyakarta perlu menilik kembali biaya tindakan tersebut guna mengefisiensikan biaya dan memberikan mutu yang baik. Tindakan prostatektomi membutuhkan lama perawatan enam sampai delapan hari atau memiliki *LOS (length of stay)* yang tinggi sehingga memungkinkan biaya rumah sakit untuk tindakan tersebut cukup besar.

**Metode :** Penelitian ini dilakukan di RS PKU Muhammadiyah Yogyakarta. Jenis penelitian ini adalah deskriptif kualitatif dengan rancangan studi kasus. Sampel penelitian ini adalah pasien yang menjalani tindakan Prostatektomi tanpa penyulit yang memenuhi kriteria inklusi dan eksklusi. Metode analisis biaya yang digunakan adalah *Activity-Based Costing (ABC)*.

**Hasil dan Pembahasan :** *Unit cost* tindakan prostatektomi yang dihitung dengan metode *Activity Based Costing (ABC)* sebesar Rp 4.908.321,00, sedangkan *real cost* yang dikeluarkan oleh rumah sakit sebesar Rp 6.558.300,00. Nilai *real cost* tindakan prostatektomi yang ditentukan oleh RS PKU Muhammadiyah Yogyakarta lebih besar dibandingkan *unit cost* yang dihitung berdasarkan metode *Activity-Based Costing*. Adapun selisih yang didapat sebesar Rp 1.649.979,00 (33%). Sedangkan klaim INA CBG sebesar Rp 5.366.225,00 atau selisih Rp 457.904,00 (9%) dibanding *unit cost* metode *activity based costing* dan Rp 1.192.075 (18%) dibanding *real cost* RS PKU Muhammadiyah Yogyakarta. Pada *Activity-Based Costing (ABC)*, biaya langsung dan tidak langsung (*overhead*) dibebankan pada beberapa *cost driver* sedangkan pada sistem tradisional hanya dibebankan pada satu *cost driver*.

**Kesimpulan dan Saran :** Berdasarkan perhitungan *unit cost* yang didapat disimpulkan bahwa *unit cost* tindakan prostatektomi RS PKU Muhammadiyah Yogyakarta dengan metode *Activity Based-Costing* lebih rendah dan lebih sesuai dengan aktivitas. Namun, sebaiknya pihak rumah sakit juga menerapkan perhitungan *unit cost* pada semua tindakan supaya dapat mengetahui dan mencermati komponen biaya yang sewaktu-waktu dapat berubah dan menimbulkan kerugian pada akuntansi rumah sakit.

**Kata Kunci :** *Activity-Based Costing (ABC)*, prostatektomi, BPH, *Unit Cost*

## ABSTRACT

**Background:** Benign prostat hyperplasia is a disease that mostly suffer in old man, which is prostatectomy needed. So that the PKU Muhammadiyah Hospital in Yogyakarta has to take concern about the cost of prostatectomy to make the cost more efficient and increasing the quality of serve. Prostatectomy requires long treatment, six to eight days or have high LOS (length of stay) which enable give a high cost for that operation.

**Methods:** The study was conducted at PKU Muhammadiyah Hospital in Yogyakarta. This research is descriptive qualitative case study design. The sample were the patients who underwent an operation prostatectomy without complications that met the inclusion and exclusion criteria. Cost analysis method used was the Activity-Based Costing (ABC).

**Results and Discussion:** The unit cost of prostatectomy which was calculated by the method of Activity Based Costing (ABC) was 4,908,321 rupiahs, while the real cost spent by the hospital was 6,558,300 rupiahs. The amount of real cost on prostatectomy specified by RS PKU Muhammadiyah Yogyakarta was higher than the unit cost calculated based on Activity-Based Costing method. The obtained difference which was 1,649,979 rupiahs (33%). The amount of INA CBG for prostatectomy is 5,366,225 rupiahs, the obtained different was 457,904 rupiahs (9%) be compared with method of Activity Based Costing and 1,192,075 rupiahs (18%) be compared with real cost in RS PKU Muhammadiyah Yogyakarta. In the Activity-Based Costing (ABC), indirect costs (overhead) are charged at some cost drivers, while the traditional system is only charged on a cost driver.

**Conclusions and Recommendations:** Based on the calculation of unit costs obtained, it can be concluded that the unit cost for prostatectomy PKU Muhammadiyah Hospital in Yogyakarta with Activity- Based Costing method is lower and more proportionate with the activity. However, the hospital should also apply the calculation of the unit cost to all the types of service especially for surgery in order to identify and examine the cost components which are subject to change at any time and cause some disadvantages to the hospital accounting.

**Keywords:** Activity-Based Costing (ABC), prostatectomy, BPH, Unit Cost