Analisis *Unit Cost* Pelayanan Operasi *Sectio Caesarea* dengan Metode *Activity Based Costing* Di RS PKU Muhammadiyah Bantul

Fergiawan Indra Prabowo, Firman Pribadi.
Magister Manajemen Rumah Sakit, Program Pascasarjana Universitas Muhammadiyah Yogyakarta.

INTISARI

Latar Belakang : Perhitungan *unit cost* bertujuan untuk mendapatkan informasi mengenai perencanaan anggaran, pengendalian biaya, dan penetapan harga. *Activity Based Costing (ABC)* merupakan sebuah metode dalam mengembangkan perkiraan biaya dimana proyek dibagi ke dalam aktivitas yang dapat dihitung secara terpisah berdasarkan pada unit kerja. RS PKU Muhammadiyah Bantul masih menggunakan metode tradisional dengan *fee for service* dalam perhitungan tarif operasi.

Metode Penelitian : Penelitian ini dilakukan di RS PKU Muhammadiyah Bantul. Jenis penelitian ini adalah diskriptif kualitatif dengan pendekatan studi kasus. Pada penelitian ini, yang menjadi subjek penelitian adalah kepala bagian keuangan, kepala ruang instalasi bedah sentral, dan dokter spesialis obsgyn. Sedangkan, objek penelitian adalah aktivitas yang dilakukan untuk menghasilkan produk layanan jasa pada pelayanan operasi *sectio caesarea*. Metode analisis biaya yang digunakan adalah *Activity-Based Costing*.

Hasil Penelitian : *Unit cost* pelayanan operasi *sectio caesarea* yang dihitung dengan metode ABC sebesar Rp 2.989.841,-, sedangkan Tarif *real cost* yang ditetapkan oleh RS sebesar Rp 3.866.800,-. Tarif *real cost* RS lebih besar dibandingkan *unit cost* yang dihitung berdasarkan metode ABC. Adapun selisih yang didapat adalah selisih positif sebesar Rp 876.959,-. Namun, sebaiknya pihak rumah sakit juga mempertimbangkan biaya yang dikeluarkan di unit lain.

Simpulan Penelitian : Berdasarkan perhitungan *unit cost* yang didapat disimpulkan bahwa *Unit cost* pelayanan operasi *sectio caesarea* yang dihitung dengan metode ABC sebesar Rp 2.989.841,- dan tarif *real cost* yang ditetapkan oleh RS lebih besar dibandingkan dengan *unit cost* dengan metode ABC.

Kata kunci : *Unit Cost, Sectio Caesarea, Activity Based Costing.*

Unit Cost Analysis for Surgery Services of Sectio Caesarea by Activity Based Costing Method at RS PKU MuhammadiyahBantul.

Fergiawan Indra Prabowo, Firman Pribadi.
Master of Hospital Management, Postgraduate Program of
UniversitasMuhammadiyah Yogyakarta.

ABSTRACT

Background : Unit cost calculation tends to get the information about budget planning, budget controlling, and cost arrangement. Activity Based Costing (ABC) is a method in developing the budget planning where the project divided into activity that could be calculated separately based on the working unit. RS PKU Muhammadiyah Bantul still uses traditional method by using fee for service in calculating the surgery tariff.

Research Method : This research was conducted in RS PKU Muhammadiyah Bantul. This research used descriptive-qualitative approach. In this research, the subject of the research were the Head of Finance, the head of surgical installation room, and obsgyn specialist. Meanwhile, the object of this research were focusing on the activity done for services at the section caesarea surgery services. Cost analysis method was using Activity-Based Costing.

Research result : Unit cost for section caesarea surgery services that calculated using ABC method was Rp. 2.989.841,-, meanwhile, the real cost that decided by the hospital was Rp. 3.866.800,-. Real cost calculation was bigger compare with the unit cost that calculated based on ABC method. The margin was positively on Rp. 876.959,-. Nevertheless, it would be better for the hospital to consider about the cost that the other unit might use.

Research Conclusion: Based on the unit cost calculation, it could be concluded that Unit cost for section caesarea surgery services that calculated using ABC method was Rp. 2.989.841,- and real cost calculation tariff that decided by the hospital was bigger compare with the unit cost using ABC method.

Key Words: Unit Cost, Sectio Caesarea, Activity Based Costing.