

Penghitungan biaya kamar operasi menggunakan activity based costing di Rumah Sakit Umum Puri Raharja = Operating room costing used activity based costing at Puri Raharja Hospital

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Abstrak

Penelitian bertujuan untuk mendapatkan pembiayaan kamar operasi dan tingkat pemulihan biaya dari hasil kamar operasi untuk tiap jenis operasi di Rumah Sakit Umum Puri Raharja berdasarkan activity based costing. Studi ini bersifat deskriptif analitik dengan pendekatan kualitatif dan kuantitatif.

Hasil perhitungan dengan menggunakan ABC system terhadap 54 jenis pembedahan di Rumah Saakit Umum Puri Raharja diperoleh nilai perhitungan tertinggi pada jenis operasi Extended Pyelolithomy dengan nilai Rp 581,190.- sedangkan nilai perhitungan terendah pada jenis tindakan EKEK+IOL sebesar Rp 298,726.- dan nilai rata-rata penghitungan berdasar jenis operasi adalah sebesar Rp 456,018.-. Hasil perhitungan Activity Based Costing dibandingkan dengan hasil pendapatan didapatkan tingkat pemulihan biaya perjenis tindakan rata rata 286,4% atau hasil pendapatan yang didapatkan dari kamar operasi sudah dapat menutupi biaya opsional kamar operasi berdasarkan jenis operasi.

Disarankan agar dilakukan perhitungan kembali pada beban untuk tenaga kerja, pembaharuan peralatan, dan evaluasi pada beberapa tindakan yang memiliki nilai CRR dibawah 100%, untuk menghasilkan profit untuk pengembangan rumah sakit ke depan.

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This research was carried out on the operating room cost and cost recovery level of operating room resulted for each kind of operation at Puri Raharja General Hospital based on activity based costing. This study is in analytic descriptive with qualitative and quantitative approaches.

The research result for 54 kind of surgery based on activity based costing shows highest calculated values obtained on the Extended Pyelolithomy operation with a value of Rp 581.190, while the lowest value calculated on the EKEK+IOL is Rp 298.726. - and the average value calculation based on type of operation is Rp 456.018. -. The result of cost calculation with Activity Based Costing compared with the average revenue is in average 286.4% or the revenue which is gained from operating room can cover the operational cost of operating room based on the kind of the operation.

It is suggested to do the recounting on the burden of the workers, renewal the equipments and evaluation on some activities, which have CRR value fewer than 100%, so that the operating room can function properly and can be revenue centre which results profit to the development of the hospital in the future.