

Cost benefit analysis hemodialisa dengan sistem KSO dan dikelola sendiri di RSUD Subang tahun 2013 = Cost benefit analysis between joint operation and self managed hemodialysis treatment at local government owned Subang Hospital in 2013 / Muji Rahadi

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Abstrak

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Penelitian ini dilakukan untuk melihat clinical pathway dan perhitungan cost of treatment hemodialisa serta melihat gambaran benefisitas biaya hemodialisa dengan sistem KSO dan dikelola sendiri di RSUD Subang tahun 2013. Cost of treatment hemodialisa dengan sistem KSO dan dikelola sendiri adalah hasil perhitungan biaya langsung dan tidak langsung dengan kombinasi metode Activity Based Costing (ABC) dan Simple Distribution sesuai dengan clinical pathway hemodialisa. Cost diperoleh dengan menjumlahkan hasil perkalian antara cost of treatment masing-masing penjamin dengan jumlah tindakannya dalam satu bulan. Pendapatan diperoleh dengan menjumlahkan hasil perkalian antara tarif rumah sakit kepada masing-masing penjamin dengan jumlah tindakan dalam satu bulan. Hasil analisis benefisitas biaya hemodialisa ternyata sistem KSO lebih menguntungkan dibandingkan dengan dikelola sendiri.

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**ABSTRACT**

This study was conducted to look at clinical pathways, calculation of cost of treatment of hemodialysis and to figure of the level of benefits of cost of hemodialysis either by the KSO and self-managed system in Subang District Hospital in 2013. Cost of hemodialysis treatment both by the KSO and self-managed system is the calculation of direct and indirect costs with a combination of Activity Based Costing (ABC) and Simple Distribution, according to clinical pathways of hemodialysis. Cost obtained it by summing the results of multiplying the cost of treatment of each guarantor with the number of actions in a single month. Revenues obtained by summing the multiplication of hospital rates for each guarantor with the amount of action in a single month. The results of the analysis of the level of benefits of cost of hemodialysis appeared the KSO system was more profitable than the self-managed.