

Analisis biaya pelayanan diabetes melitus dengan komplikasi dan faktor penentu inefisiensi penanganan diabetes melitus di rawat inap RSUD Banyuasin tahun 2015 = Analyzing the cost of services of diabetes melitus and identifying determinant factor in handling diabetes melitus at impatient at banyuasin general hospital RSUD Banyuasi in 2015

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Abstrak

ABSTRAK

Analisis Biaya Pelayanan Diabetes Melitus dengan Komplikasi dan faktor penentu inefisiensi penanganan Diabetes Melitus di Rawat Inap RSUD Banyuasin Tahun 2015 Mulai 1 Januari 2014 diberlakukannya JKN di rumah sakit maka terjadi perubahan sistem pembayaran dari pembayaran secara retrospektif fee for service menjadi sistem pembayaran prospektif INA-CBG's. Direncanakan pada 2019 Indonesia seluruh penduduk Indonesia terdaftar di BPJS Universal Health Coverage. Sebagai salah satu fasilitas pelayanan kesehatan milik pemerintah RSUD Banyuasin mempunyai peranan untuk memberikan pelayanan yang berkualitas namun tetap memperhatikan efisiensi karena makin berkurangnya subsidi pemerintah. Penelitian ini bertujuan untuk menganalisis biaya dan mengidentifikasi faktor-faktor penentu inefisiensi layanan Diabetes Melitus Komplikasi sehingga bisa dijadikan pedoman pengendalian biaya dalam melayani pasien. Jenis penelitian ini bersifat analisis deskriptif dengan menggunakan data primer pengamatan dan wawancara dan data sekunder berupa data dari RSUD Banyuasin tahun 2015. Analisis biaya menggunakan pendekatan Activity Based Costing ABC. Metode ABC untuk mengalokasikan biaya dengan mengidentifikasi pemicu biaya cost driver penyebab terjadinya biaya pelayanan Diabetes Melitus Komplikasi. Hasil penelitian menunjukkan komponen obat pada pelayanan Diabetes Melitus Komplikasi merupakan faktor penentu inefisiensi. Usaha yang dapat dilakukan oleh rumah sakit untuk mengatasi inefisiensi dengan pembuatan Panduan Praktek Klinik, Revisi Formularium RS, Klinisi secara konsisten menggunakan obat e-catalog. Kata kunci: Analisis biaya, metode ABC, inefisiensi.

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ABSTRACT

Analyzing the cost of services of Diabetes Melitus and identifying determinant factor in handling diabetes melitus at Impatient at Banyuasin General Hospital RSUD Banyuasi in 2015. Since JKN was officially administered in general hospital on January 1st, 2014, there has been changing in hospital administration payment from the retrospective system free for services to the prospective system INA CBG's. It is planned in 2019 that all the people in Indonesia is registered in BPJS Universal Health Coverage as one of the facilities for public health services provided by Banyuasin general hospital RSUD Banyuasin which aims to provide qualified services, yet still considering efficiencies due to the lack of the government subsidies. This study aimed to analyze the cost and identify determinant factor in handling Diabetes Melitus with complications, so that it can be a reference to handle the cost in taking care of patients with Diabetes Melitus. This study applied descriptive analysis which using primary data observation and interview and secondary data from Banyuasin general hospital RSUD Banyuasin in 2015 meanwhile. The cost analysis was applying Activity Based Costing ABC method. The ABC method was applied to allocated the cost

by identifying the cost driver which was the major cause for cost for financing services for Diabetes Melitus with complication. The result of this study showed that medical component was the determinant factor of the inefficiencies for Diabetes Melitus with complication services. There are many efforts that can be done by the hospital to overcome the inefficiencies, for instance, making guidance for clinical practices, making revision for hospital formulation, and using e catalog medicine consistently. Keywords: the cost analysis, ABC method, inefficiency.