

Analisis Penerapan Activity-Based Costing Tindakan Debridemen Bedah Pada Diagnosis Tunggal Di Kamar Operasi RSKD Duren Sawit Tahun 2022 = Activity-Based Costing Analysis of Surgical Debridement for A Single Diagnosis in the Operating Room of Duren Sawit Hospital in 2022

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Abstrak

Latar belakang: Semasa Pandemi COVID-19, Pemerintah Provinsi DKI Jakarta menetapkan RSKD Duren Sawit menjadi rumah sakit rujukan untuk merawat pasien COVID-19. Dan pada tahun 2022, RSKD Duren Sawit telah resmi mengadakan layanan kamar operasi. Akibat urgensi permintaan layanan kamar operasi yang lebih lengkap, penentuan tarif kamar operasi dilakukan dengan mengadaptasi tarif RSUD lain dan Peraturan Gubernur DKI Jakarta. Terdapat selisih biaya yang sangat besar antara tarif rumah sakit dan tarif klaim INA-CBGs, khususnya pada tindakan debridemen bedah yang dilakukan di kamar operasi. Salah satu faktor yang menyebabkan selisih biaya adalah belum ditetapkannya tarif tindakan debridemen berdasarkan komponen biaya satuan (unit cost). Tujuan: Mengetahui unit-cost debridemen di kamar operasi sesuai dengan biaya per-aktivitas. Metode: Desain penelitian ini adalah cohort retrospective. Aktivitas tindakan debridemen dikumpulkan melalui pengamatan langsung dan laporan operasi pasien. Kemudian melakukan perhitungan unit cost berdasarkan activity-based costing. Hasil: Unit cost tindakan debridemen dengan anastesi TIVA adalah Rp. 3.189.185, dengan anastesi spinal adalah Rp. 3.169.460, dan dengan anastesi blok perifer adalah Rp. 3.305.072. Kesimpulan: Hasil perhitungan unit cost lebih rendah dibandingkan tarif rumah sakit untuk tindakan debridemen leher dan mediastinitis. Namun untuk tindakan debridemen oleh bedah umum dan bedah mulut, unit cost lebih tinggi.

.....Background: During the COVID-19 Pandemic, The Government of DKI Jakarta established the Duren Sawit RSKD as a referral hospital to treat COVID-19 patients. And in 2022, RSKD Duren Sawit has officially held operating room services. Due to the urgency demand for more complete operating room services, the determination of operating room rates is carried out by adapting the other hospitals and The Governor Regulation of DKI Jakarta. There is a huge difference in costs between the hospital rates and the INA-CBGs claim rates, especially for surgical debridement performed in the operating room. One of the factors causing the difference is the undetermined cost for debridement based on the unit cost component. Objective: Knowing the unit-cost debridement in the operating room according to the cost per activity. Methods: The study design was a retrospective cohort. Debridement action activities were collected through direct observation and patient operation reports. Then perform unit cost calculations based on activity-based costing. Results: The unit cost of debridement with TIVA anesthesia is Rp. 3.189.185, with spinal anesthesia is Rp. 3.169.460, and with peripheral block anesthesia is Rp. 3.305.072. Conclusion: The unit cost calculation results are lower than hospital rates for neck debridement and mediastinitis. However, for debridement by general surgery and oral surgery, the unit cost is higher.