

Analisis Perhitungan Biaya Satuan Tindakan Bedah Jantung Coronary Artery Bypass Graft (CABG) dengan Metode Activity Based Costing (ABC) di RSUP Dr. M. Djamil Padang = Unit Cost Analysis for Coronary Artery Bypass Graft (CABG) Heart Surgery using the Activity Based Costing (ABC) Method at RSUP Dr. M. Djamil Padang

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Abstrak

Penelitian ini merupakan penelitian deskriptif dengan desain penelitian kualitatif dan kuantitatif dengan tujuan melakukan analisis perhitungan biaya satuan tindakan bedah jantung Coronary Artery Bypass Graft (CABG) dalam satu episode rawatan dengan metode Activity Based Costing (ABC) di RSUP DR. M. Djamil Padang. Penelitian dilakukan di RSUP Dr M. Djamil Padang, Waktu penelitian November-Desember 2023. Terdapat 23 sampel pada penelitian ini. Semua sampel yang ada dibuatkan simulasi aktivitasnya berdasarkan telaah berkas klaim, wawancara, serta observasi langsung untuk mendapatkan gambaran terkait komponen biaya yang memengaruhi pelayanan pasien operasi bedah jantung CABG dalam satu episode rawatan. Berdasarkan hasil analisis biaya didapatkan bahwa biaya satuan pasien operasi bedah jantung CABG di RSUP M. Djamil Padang dalam satu episode rawatan didapatkan total unit cost sebesar Rp. 141.143.737,56. Total biaya langsung Rp. 124.767.235,56 dan biaya tidak langsung adalah sebesar Rp. 16.376.502,00. Kedisiplinan dalam menjalankan clinical pathway menjadi kunci utama bagi rumah sakit untuk melakukan efektivitas pembiayaan. Jumlah operasi memiliki potensi besar untuk ditingkatkan mengingat antrian bedah jantung terbuka di RSUP M. Djamil Padang sudah mencapai enam bulan lebih. Semakin banyak operasi yang dilakukan akan berdampak positif terhadap efektivitas biaya. Beberapa BMHP, alat-alat kesehatan, pemeriksaan laboratorium, pemeriksaan radiologi dan pemberian obat-obatan bisa lebih diefektifkan yang berdasarkan analisis penelitian ini mampu mengefektifkan biaya sampai dengan 25-30%.

.....This is a descriptive study with a qualitative and quantitative design to analyze the unit cost of Coronary Artery Bypass Graft (CABG) heart surgery in one hospitalization episode using the Activity Based Costing (ABC) method at RSUP DR. M. Djamil Padang. The research was conducted at Dr. M. Djamil Hospital Padang in November-December 2023 with 23 samples. All existing samples were simulated activities based on a review of claims files, interviews, and direct observation to understand the cost components that influence the CABG heart surgery patients in one episode of hospitalization. Based on the cost analysis results, it was found that the unit cost for CABG heart surgery patients at M. Djamil General Hospital in Padang in one hospitalization period was Rp. 141,143,737.56. Total direct costs are Rp. 124,767,235.56 and indirect costs are Rp. 16,376,502.00. Discipline in implementing clinical pathways is the main key for hospitals to make financing effective. The number of operations has great potential to be increased considering that the queue for open heart surgery at M. Djamil Hospital in Padang has reached more than six months. The more operations performed will have a positive impact on cost-effectiveness. Several disposable medical materials, medical devices, laboratory examinations, radiological examinations, and administration of medicines can be made more effective, which based on the analysis of this analysis can reduce the costs by 25-30%.