

Analisis Biaya Satuan Tindakan In-Vitro Fertilization Di Morula IVF Pontianak Rumah Sakit Anugerah Bunda Khatulistiwa = Unit Cost Analysis In-Vitro Fertilization Treatment At Morula IVF Pontianak Anugerah Bunda Khatulistiwa Hospital

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Abstrak

Infertilitas adalah gangguan reproduksi yang menyebabkan pasangan suami-istri sulit untuk mendapat kehamilan. Penatalaksanaan infertilitas dengan invasif adalah bayi tabung. Proses tindakan bayi tabung terdiri dari petik sel telur, preparasi sperma, inseminasi oosit, dan transfer embrio. Analisis tarif di rumah sakit semakin penting sejalan dengan kebijakan pengembangan contohnya tarif pelayanan Tindakan bayi tabung. Tarif yang berlaku dikaji dan dianalisis untuk dapat menyesuaikan dan rekomendasi tarif. Tujuan penelitian ini untuk menganalisis biaya satuan tarif tindakan bayi tabung di Morula IVF Pontianak Rumah Sakit Anugerah Bunda Khatulistiwa. Penelitian ini menggunakan pendekatan retrospektif. Desain penelitian ini dengan metode Metode Activity Based Costing (ABC). Hasil penelitian ini didapatkan besaran biaya satuan aktual untuk perhitungan unit cost tindakan In-Vitro Fertilization di Morula IVF Pontianak sebesar Rp 136.682.495,-, sedangkan biaya satuan normatif untuk perhitungan unit cost tindakan In-Vitro Fertilization di Morula IVF Pontianak sebesar Rp 117.578.928,-.

.....Infertility is a reproductive disorder that makes it difficult for married couples to get pregnant. Invasive infertility treatment is IVF. The IVF procedure consists of ovum pick-up, sperm preparation, oocyte insemination, and embryo transfer. The analysis of rates in hospitals is increasingly important in line with development policies, for example, rates for IVF services. Applicable rate are reviewed and analyzed in order to be able to adjust and rates recommend. The purpose of this study was to analyze the unit cost of IVF treatment at the Morula IVF Pontianak Anugerah Bunda Khatulistiwa Hospital. This study uses a retrospective approach. This research design uses the Activity Based Costing (ABC) method. The results of this research showed that the actual unit cost for calculating the unit cost of the In-Vitro Fertilization procedure at Morula IVF Pontianak was IDR 136.682.495,00 for each procedure, while the normative unit cost for calculating the unit cost of the In-Vitro Fertilization procedure at Morula IVF Pontianak is IDR 117.578.928,00.