

ABSTRAK

ANALISA IMPLEMENTASI METODE ACTIVITY BASED COSTING (ABC) DALAM PEMBIAYAAN KASUS BATU BULI-BULI TINDAKAN LITHOTRIPSI BERDASARKAN CLINICAL PATHWAY DI RUMAH SAKIT VITA INSANI PEMATANG SIANTAR

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Tujuan: Untuk mengetahui unit cost kasus batu buli-buli dengan lithotripsi di Rumah Sakit Vita Insani (RSVI) Pematangsiantar **Bahan & Cara:** Penelitian ini merupakan penelitian kuantitatif deskriptif dimana data yang diperoleh dari bagian keuangan RSVI. Objek penelitian yaitu unit cost kasus batu buli-buli dengan lithotripsi dari bulan Januari 2020 sampai Desember 2020. **Hasil:** Unit cost kasus batu buli-buli dengan litotripsi di RSVI Pematangsiantar dengan metode ABC sebesar Rp.4,167,009. Ada perbedaan biaya antara metode ABC, perhitungan rumah sakit dan tarif INA CBGs dengan rincian sebagai berikut: Perhitungan biaya di rumah sakit diperoleh sebesar Rp.4,997,7188, sementara perhitungan dengan metode ABC sebesar Rp.4,167,009, didapatkan perbedaan biaya sebesar Rp.829,709. Diperoleh biaya Tarif INA CBGs sebesar Rp. 6,137,500, dan bila dibandingkan dengan perhitungan rumah sakit, didapatkan perbedaan sebesar Rp.1,140,782. Dan jika dibandingkan tarif INA CBGs dengan metode ABC, didapatkan perbedaan sebesar Rp.1,970,491. **Simpulan:** Hasil perhitungan unit cost dengan menggunakan metode ABC lebih rendah dibandingkan dengan perhitungan rumah sakit dan tarif INA CBGs.

Kata kunci : *Metode ABC, batu buli-buli, lithotripsi, unit cost.*

ABSTRACT

Activity Based Costing Method in Determining Unit Costs of Lithotripsy for Treatment of Urinary Bladder Calculus at Vita Insani Hospital

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Objective: *To determine the unit cost of lithotripsy for treatment of urinary bladder calculus at Vita Insani Hospital Pematangsiantar. **Material & methods:** This study is a descriptive quantitative study, in which the data obtained from the finance division of Vita Insani Hospital. The research object is the unit cost of accommodation that occurs in patients with urinary bladder calculus with lithotripsy cases from January 2020 to December 2020. **Results:** The unit cost of lithotripsy for urinary bladder calculus services at Vita Insani Hospital Pematangsiantar which is calculated using the activity-based costing (ABC) method is Rp.4,167,009. There is a difference in cost among the ABC method, hospital calculations and INA CBG's rates with the following details: the amount calculated for the hospital is Rp.4,996,718, while the calculation using ABC method is Rp.4,167,009; the difference in costs is Rp.829,709. INA CBG's rates Rp. 6,137,500, and compared to calculation of hospital, the difference cost is Rp.1,140,782. Compared to the INA CBG's rates, to the unit cost of the ABC method, there is a difference, amounting Rp.1,970,491. **Conclusion:** The results of unit cost lithotripsy for treatment of urinary bladder calculus through the ABC method are lower compared to hospital calculation and INA CBG's rates.*

Keywords : *ABC method;, urinary calculus bladder; lithotripsy; unit cost.*