

# ANALISIS *UNIT COST* TINDAKAN HEMODIALISA DENGAN METODE *ACTIVITY BASED COSTING* DI RSUD MUHAMMADIYAH BANTUL

Ayu Kusumawati<sup>1</sup>, Firman Pribadi<sup>2</sup>, Mariska Urhmila<sup>3</sup>  
Program Studi Manajemen Rumah Sakit, Program Pascasarjana  
Universitas Muhammadiyah Yogyakarta  
Email: [drayukusumawati@gmail.com](mailto:drayukusumawati@gmail.com)

## INTISARI

**Latar Belakang:** RSUD Muhammadiyah Bantul merupakan salah satu rumah sakit yang saat ini memiliki unit hemodialisa yang sedang dalam tahap perkembangan. Dalam perkembangannya sampai saat ini, unit hemodialisa tidak luput oleh beberapa kendala yang salah satunya adalah mengenai biaya. Sehingga perlu dilakukan perhitungan secara teliti dan efektif agar rumah sakit dapat tetap mendapatkan keuntungan dan tidak rugi. Hasil analisa dengan metode Activity Based Costing ini diharapkan bisa digunakan untuk mengelola unit cost, menjadi referensi dalam keputusan penentuan tarif dan mengelola manajemen sumber daya manusia seefektif mungkin.

**Metode:** Jenis penelitian yang dilakukan adalah penelitian metode deskriptif dengan pendekatan kuantitatif. Metode analisis *unit cost* menggunakan metode modifikasi ABC (*Activity Based Costing*) oleh Baker.

**Hasil:** Berdasarkan hasil perhitungan dengan metode ABC didapatkan *unit cost* tindakan hemodialisa *single-use* sebesar Rp. 992.020 dan *unit cost* tindakan hemodialisa *re-use* sebesar Rp. 833.525. *Unit cost* tindakan hemodialisa dengan metode ABC lebih rendah dibandingkan dengan tarif RSUD Muhammadiyah Bantul yaitu Rp. 1.188.000 dan lebih tinggi dibandingkan dengan tarif INA CBG's yaitu Rp. 825.500.

**Kesimpulan:** Terdapat selisih negatif antara *unit cost* tindakan hemodialisa *single-use* dan *re-use* metode ABC dengan tarif INA CBG's. Sehingga rumah sakit perlu mengevaluasi *unit cost* lebih lanjut untuk efektifitas biaya.

**Kata kunci:** Hemodialisa, *Unit Cost*, *Activity Based Costing*

**UNIT COST ANALYSIS OF HEMODIALYSIS USING  
ACTIVITY BASED COSTING METHOD IN PKU  
MUHAMMADIYAH BANTUL HOSPITAL**

**Ayu Kusumawati<sup>1</sup>, Firman Pribadi<sup>2</sup>, Mariska Urhmila<sup>3</sup>**

Master of Hospital Management  
Universitas Muhammadiyah Yogyakarta  
Email: [drayukusumawati@gmail.com](mailto:drayukusumawati@gmail.com)

**ABSTRAC**

**Background:** *PKU Muhammadiyah Bantul Hospital is one of hospital that has a hemodialysis unit that is currently in the development stage. In its development, the hemodialysis unit has not been spared by several obstacles, one of which is related to costs. Therefore, it needs to be done carefully and effectively so that the hospital continues to obtain benefits and does not lose. The results of the analysis with the Activity Based Costing method are expected to be used to manage unit costs, become a reference in rate/tariff determination decisions and manage human resource management in the most effective way possible.*

**Metode:** *The type of research is descriptive method research with a quantitative approach. The unit cost analysis method uses the ABC (Activity Based Costing) modification method by Baker.*

**Result:** *Based on the results of calculations using the ABC method, the unit cost of single-use hemodialysis is Rp. 992.020 and unit cost of re-use hemodialysis is Rp. 833.525. Unit cost of hemodialysis using ABC method is lower than the tariff of PKU Muhammadiyah Bantul Hospital, which is Rp. 1,188,000 and higher than the claim of INA CBG's is Rp. 825,500.*

**Conclusion:** *There is a negative gap between the unit cost of the single-use and re-use hemodialysis using ABC method with the claim of INA-CBG's. Therefore, the hospital needs to evaluate unit cost further for cost effectiveness.*

**Keywords:** *Hemodialysis, Unit Cost, Activity Based Costing*