

**ANALISIS UNIT COST TINDAKAN KATETERISASI PEMBULUH  
DARAH KORONER DENGAN METODE *ACTIVITY BASED COSTING*  
PADA INSTALASI PELAYANAN JANTUNG TERPADU  
DI RUMAH SAKIT UMUM ISLAM KLATEN**

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**ABSTRAK**

**Latar belakang:** Penerapan *universal coverage* oleh Badan Penyelenggara Jaminan Sosial yang menggunakan pembayaran dengan sistem tarif paket INA-CBG's. sehingga dalam pengelolaan penyakit dan tindakan medis perlu pengendalian mutu dan pengendalian biaya. Salah satu tindakan medik yang memerlukan biaya dan investasi tinggi adalah kateterisasi pembuluh darah koroner. **Tujuan :** penelitian ini bertujuan untuk mengetahui *unit cost* yang akurat biaya pelayanan tindakan kateterisasi pembuluh darah koroner baik tindakan Intervensi Koroner Perkutan maupun angiografi di Rumah Sakit Umum Islam Klaten. **Metode:** Jenis penelitian ini bersifat kuantitatif dengan bentuk studi kasus. Metode analisis *unit cost* kateterisasi pembuluh darah koroner periode Oktober sampai November tahun 2018 menggunakan metode ABC-Baker, yaitu dengan langkah-langkah menghitung biaya langsung, biaya overhead direct dan indirect setiap aktivitas. **Hasil :** Penghitungan *unit cost* tindakan kateterisasi pembuluh darah koroner di pelayanan jantung terpadu Rumah Sakit Umum Islam Klaten menggunakan metode *Activity Based Costing* meliputi tindakan intervensi koroner perkutan (PCI) sebesar Rp.36,251,719 yang terdiri dari biaya langsung Rp.35.654.570 biaya direct overhead sebesar Rp.463.757 dan biaya indirect overhead sebesar Rp.133.392. kemudian untuk tindakan angiografi sebesar Rp.13.462.326 yang terdiri dari biaya langsung sebesar

Rp.13.059.878 biaya direct overhead sebesar Rp. 318.954 and indirect overhead cost Rp. 83.494. **Kesimpulan:** Terdapat selisih negatif antara *unit cost* metode ABC-Baker dengan tarif INA-CBG's pada tindakan angiografi sebesar (Rp. 5.852.726,-). Dan ditemukan selisih positif antara *unit cost* modifikasi ABC-Baker dengan tarif INA-CBG's pada tindakan IKP sebesar Rp 5.338.781,-

**Kata kunci:** *Activity Based Costing, kateterisasi pembuluh darah koroner, INA-CBGs, Unit Cost*

### **ABSTRACT**

**Background:** *Implementation of universal coverage in National Health Insurance that uses payments with the INA-CBG's package tariff system. So in management of diseases and medical examination needs to control quality and costs. One of the medical procedures that require high cost and investment is coronary artery catheterization. The Aim of this research was an accurate unit cost calculation regarding the cost of coronary artery catheterization procedures at the Klaten Islamic General Hospital. Objective:* *this study aims to determine an accurate unit cost of service costs for coronary blood vessels catheterization measures both Percutaneous Coronary Intervention and angiography at the Klaten Islamic General Hospital. Methods:* *This qualitative case study was conducted in October - November 2019. Analysis unit cost of coronary artery catheterization using annual data based on the 2018 activity report using the ABC-Baker method by detailing direct costs, direct and indirect overhead costs, and unit costs for each activity. Results:* *Calculation of unit cost of coronary artery catheterization in integrated cardiac services at the Klaten Islamic General Hospital using Activity Based Costing methods including Percutaneous coronary intervention (PCI) is IDR.36,251,719 which is composed of direct cost IDR.35.654.570 direct overhead cost IDR.463.757 and indirect overhead cost IDR.133.392, and for Coronary Angiography (CAG) procedure is IDR.13.462.326 which is composed of direct cost IDR.13.059.878 direct overhead cost IDR. 318.954 and indirect overhead cost IDR. 83.494. Conclusion:* *There is a negative difference between the unit cost of the*

*ABC-Baker method and the INA-CBG's rate on angiographic measures of (IDR. 5,852,726). And a positive difference was found between unit cost of ABC-Baker method and the INA-CBG's rate on the PCI procedure of IDR.5, 338,781.*

**Keywords:** *Activity Based Costing, coronary artery catheterization, INA-CBG's, unit cost*