



**UNIVERSITAS ANDALAS**

**ANALISIS PERBANDINGAN *UNIT COST* DENGAN TARIF INA  
CBG'S PADA PROSEDUR APPENDIK RINGAN DI RSUD DR.  
ADNAAN WD KOTA PAYAKUMBUH TAHUN 2017**

**Oleh :**

**DWI RAHMADENI**

**No. BP. 1411212031**

**Pembimbing I : Syafrawati, SKM, M.Comm Health Sc**

**Pembimbing II : dr. Adila Kasni Astiena, MARS**

**FAKULTAS KESEHATAN MASYARAKAT**

**UNIVERSITAS ANDALAS**

**PADANG, 2018**

**FAKULTAS KESEHATAN MASYARAKAT  
UNIVERSITAS ANDALAS**

**Skripsi, April 2018**

**DWI RAHMADENI, No. BP. 1411212031**

**ANALISIS PERBANDINGAN *UNIT COST* DENGAN TARIF INA CBG'S  
PADA PROSEDUR APPENDIK RINGAN DI RSUD DR. ADNAAN WD  
PAYAKUMBUH TAHUN 2017**

xiii + 108 halaman, 14 tabel, 6 gambar, 6 lampiran

**ABSTRAK**

**Tujuan Penelitian**

Berdasarkan data klaim BPJS Kesehatan Tahun 2017 di RSUD dr. Adnaan WD Payakumbuh diketahui nilai klaim BPJS Prosedur Appendik Ringan lebih rendah dari tarif yang ditetapkan oleh rumah sakit. Tujuan penelitian adalah menganalisis perbandingan *unit cost* dengan tarif INA CBG's Prosedur Appendik Ringan di RSUD dr. Adnaan WD Payakumbuh Tahun 2017.

**Metode**

Penelitian dilaksanakan dari Januari sampai April 2018 dengan metode deskriptif kuantitatif untuk mendapatkan *unit cost* Prosedur Appendik Ringan. Populasi adalah data rekam medis pasien Appendik Ringan sebanyak 56 data rekam medis. Sampel diambil sebanyak 40 data rekam medis dan didukung data akuntansi dan keuangan RSUD dr. Adnaan WD Payakumbuh Tahun 2017. Teknik pengambilan data yaitu telaah dokumen.

**Hasil penelitian**

Hasil penelitian diketahui biaya langsung Prosedur Appendik Ringan sebesar Rp. 2,560,433 dan biaya tidak langsung sebesar Rp. 201,690. Maka *unit cost* adalah Rp. 2,762,123. Nilai tersebut masih dibawah tarif INA CBG's dengan selisih sebesar Rp. 53,777. Nilai *unit cost* juga masih dibawah tarif Perwako dengan selisih sebesar Rp. 1,224,742.

**Kesimpulan**

Rumah sakit tidak mengalami kerugian untuk penggantian klaim Prosedur Appendik Ringan. Diharapkan rumah sakit dapat menerapkan penghitungan tarif menggunakan metode *Activity Based Costing* untuk hasil yang lebih akurat.

**Daftar Pustaka : 38 (2005-2017)**

**Kata Kunci :** *Unit Cost*, Prosedur Appendik Ringan, *Activity Based Costing*

**FACULTY OF PUBLIC HEALTH  
ANDALAS UNIVERSITY**

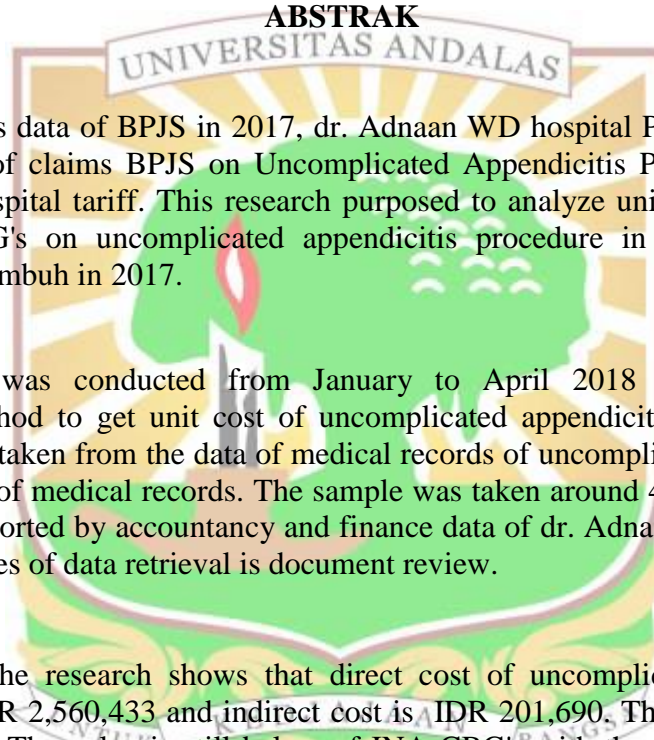
**Undergraduate Thesis, April 2018**

**DWI RAHMADENI, No. BP. 1411212031**

**COMPARATIVE ANALYSIS OF UNIT COST WITH INA CBG'S ON  
UNCOMPLICATED APPENDICITIS PROCEDURE AT DR. ADNAAN WD  
HOSPITAL PAYAKUMBUH 2017**

ix + 108 pages, 13 table , 6 pictures, 6 attachments

**ABSTRAK**



**Objective**

Based on claims data of BPJS in 2017, dr. Adnaan WD hospital Payakumbuh noted that the value of claims BPJS on Uncomplicated Appendicitis Procedure is lower than the the hospital tariff. This research purposed to analyze unit cost comparison with INA CBG's on uncomplicated appendicitis procedure in dr. Adnaan WD hospital Payakumbuh in 2017.

**Method**

This research was conducted from January to April 2018 with quantitative descriptive method to get unit cost of uncomplicated appendicitis procedure. The population was taken from the data of medical records of uncomplicated appendicitis around 56 data of medical records. The sample was taken around 40 data of medical record and supported by accountancy and finance data of dr. Adnaan WD hospital in 2017. Techniques of data retrieval is document review.

**Result**

The result of the research shows that direct cost of uncomplicated appendicitis procedure is IDR 2,560,433 and indirect cost is IDR 201,690. Then the unit cost is IDR 2,762,123. The value is still below of INA CBG's with the difference of IDR 53,777. The unit cost is also below of Perwako Tariff with thee difference of IDR 1,224,742.

**Conclusion**

The hospital does not incur any losses for the replacement of uncomplicated Appendicitis Procedure claim based on INA CBG's. It is expected that the hospital can apply calculation by using Activity Based Costing method to get more accurate result.

**References : 38 (2005-2017)**

**Keywords : Unit Cost, Uncomplicated Appendicitis Procedure, Activity Based Costing**