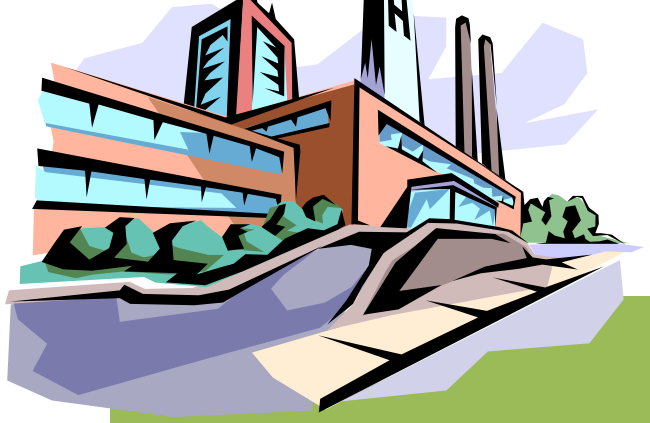


PENENTUAN UNIT COST DENGAN METODE ABC

Pusat Kebijakan dan Manajemen Kesehatan
UNIVERSITAS GADJAH MADA

Hal-hal yg harus dipertimbangkan dalam penentuan UNIT COST

- Apa yg dimaksud dengan “UNIT”?
- Untuk tujuan apa kita menentukan unit cost?
- Seberapa jauh kita ingin mengetahui Unit Cost?
- Pada level organisasi mana?

contoh

- Rumah sakit ingin mengetahui unit cost setiap prosedur dengan mempertimbangkan semua biaya rumah sakit
- Manajemen rumah sakit ingin membandingkan biaya dengan rumah sakit lain
- Manajemen RS ingin mengetahui biaya per unit (departemen) untuk membandingkan profitabilitas setiap unit yang ada di rumah sakit
- Manajemen RS ingin mengetahui efisiensi biaya perawatan
- Manajemen RS ingin membandingkan biaya prosedur di rumah sakit dengan tarif INA CBG’s

MANFAAT MENGETAHUI UNIT COST DI RUMAH SAKIT

- Sebagai dasar pengajuan pola tarif baru
- Analisa biaya pelayanan kesehatan berbasis *unit cost* → dapat dipakai mengukur kinerja dan tingkat efisiensi serta mutu pelayanan kesehatan.
- Sebagai dasar penyusunan anggaran / subsidi pemerintah
- Sebagai alat *advocacy* kepada *stakeholder*

Syarat penentuan unit cost

- sistem informasi akuntansi biaya yang memadai
- Pemahaman terhadap proses bisnis
- Pemahaman terhadap konsep biaya
- Memahami “penyebab” terjadinya biaya
- Memahami konsep pendistribusian dan pembebanan biaya

SISTEM INFORMASI AKUNTANSI

SISTEM INFORMASI AKUNTANSI

SISTEM INFORMASI AKUNTANSI KEUANGAN

Sistem Informasi Akuntansi Biaya

SISTEM INFORMASI AKUNTANSI MANAJEMEN

Pemakai :
pihak eksternal
Contoh ;
LK BLU

Unit cost

Pemakai:
Pihak internal:
informasi unit cost

Prosedur Penentuan unit cost

- Dapat dilakukan sesuai dengan struktur organisasi rumah sakit, itu sebabnya sistem akuntansi hendaknya dibuat sedemikian rupa sehingga dapat mencerminkan garis-garis pertanggungjawaban di rumah sakit (sesuai dengan struktur organisasi rumah sakit)

Prosedur Penentuan Unit Cost

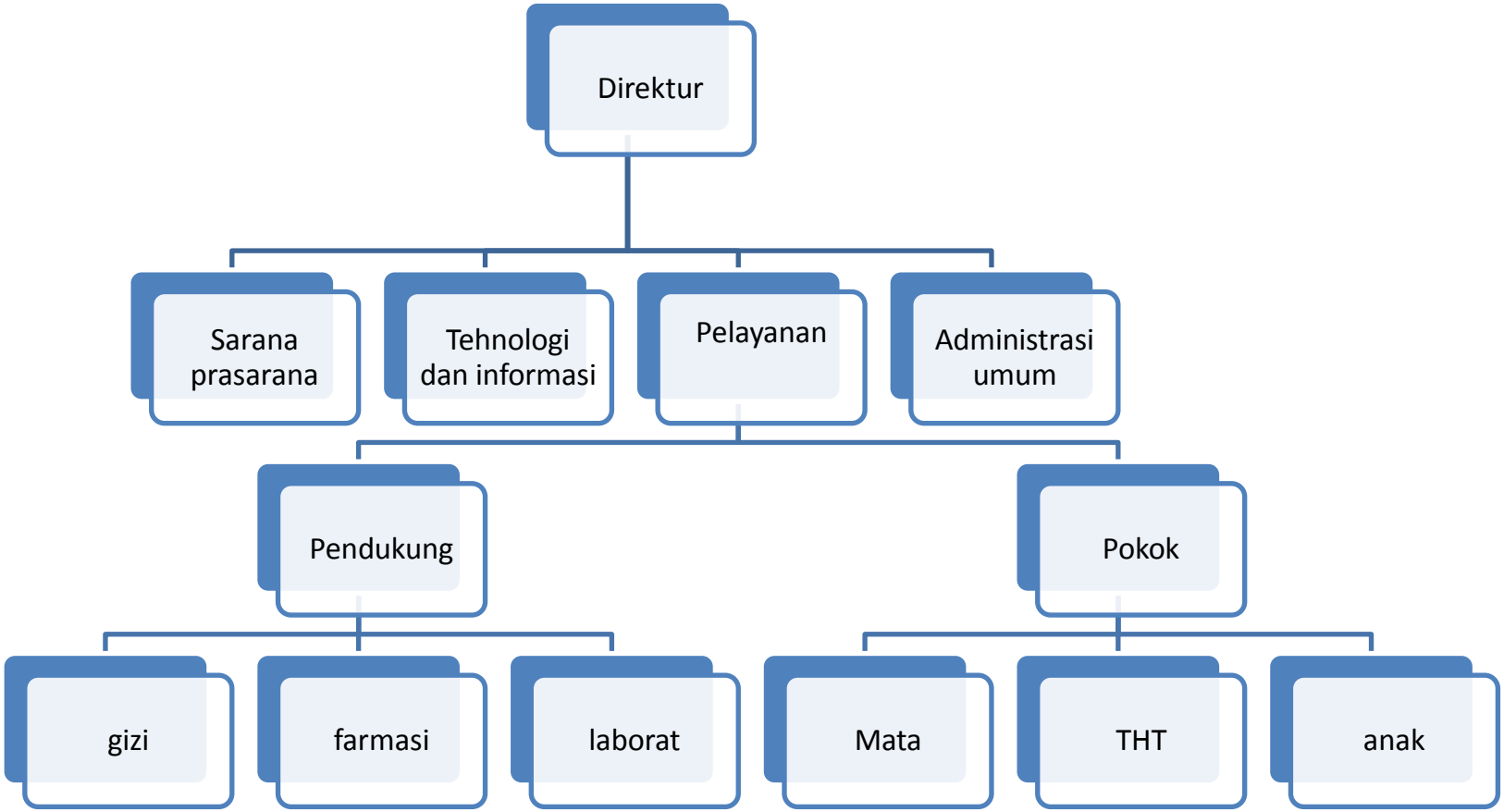
- Membangun struktur organisasi yang mencerminkan pertanggungjawaban termasuk pertanggungjawaban biaya
- Penentuan biaya langsung departemen
- Distribusi biaya antar departemen :

  - step down method
  - reciprocal method
  - simultaneous method

Penentuan Unit Cost:

- Traditional
- Activity-based Costing

CONTOH STRUKTUR ORGANISASI RUMAH SAKIT



ACTIVITY-BASED COSTING

Kaplan –1990 an

Sangat bermanfaat dalam kondisi:

- Diversitas produk tinggi
- Akurasi informasi biaya sangat urgen (misal dlm kondisi persaingan yg sangat ketat)

- Product diversity means that the products consume overhead activities in systematically different proportions.

Activity-Based Costing untuk Health Care Org

- Judith Baker – 1998
- Recently→ state of the art
- Mengapa Health Care Org perlu activity-based costing?
  - diversitas produk sangat tinggi
  - kebutuhan akan informasi biaya yg akurat meningkat

PROSEDUR PENENTUAN UNIT COST DUA TAHAP

TRADISIONAL

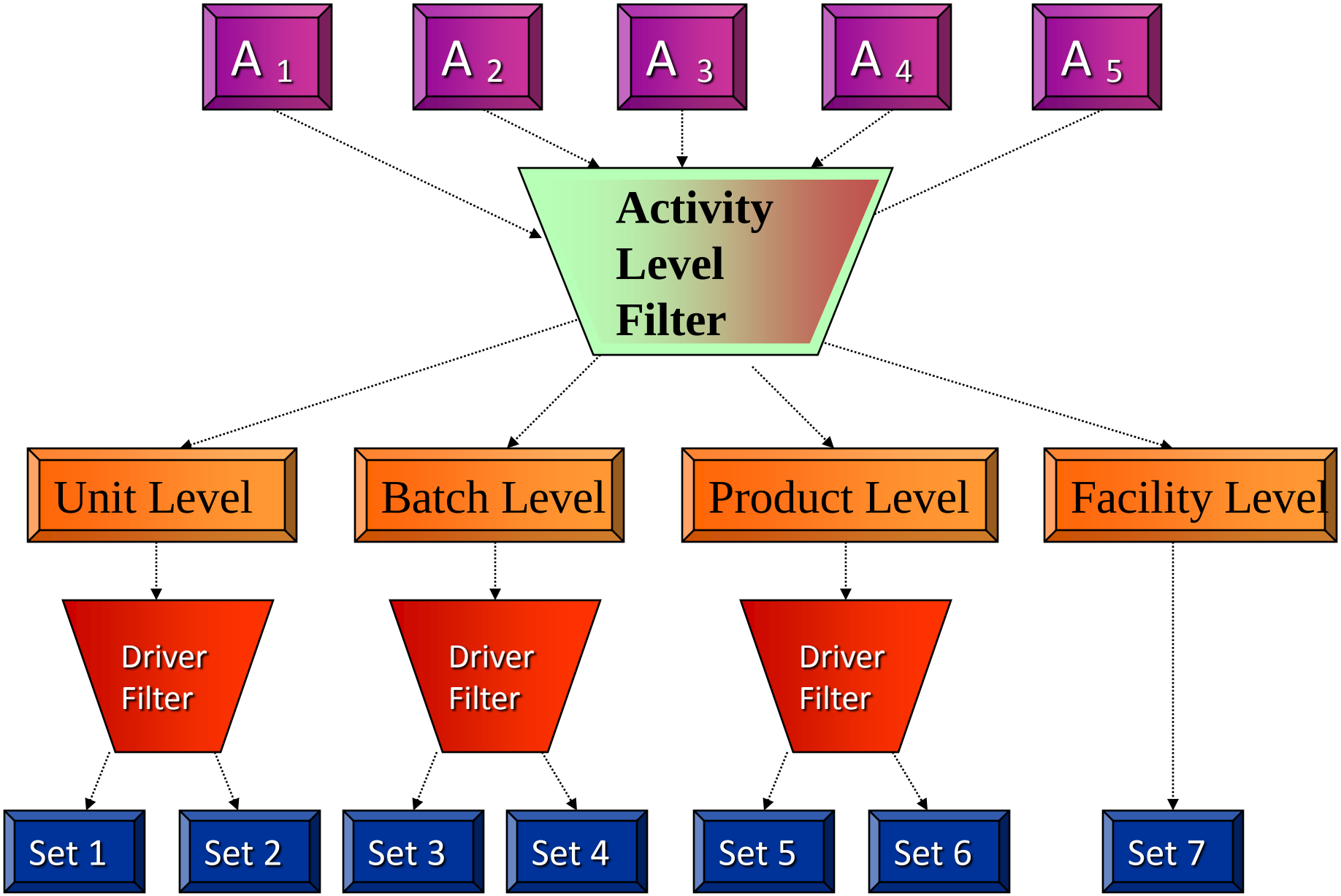
- Pendistribusian biaya tak langsung dilakukan secara arbitrer (misalnya rata-rata) . Menganggap semua obyek biaya mengkonsumsi sumber daya dalam jumlah yg sama

ABC

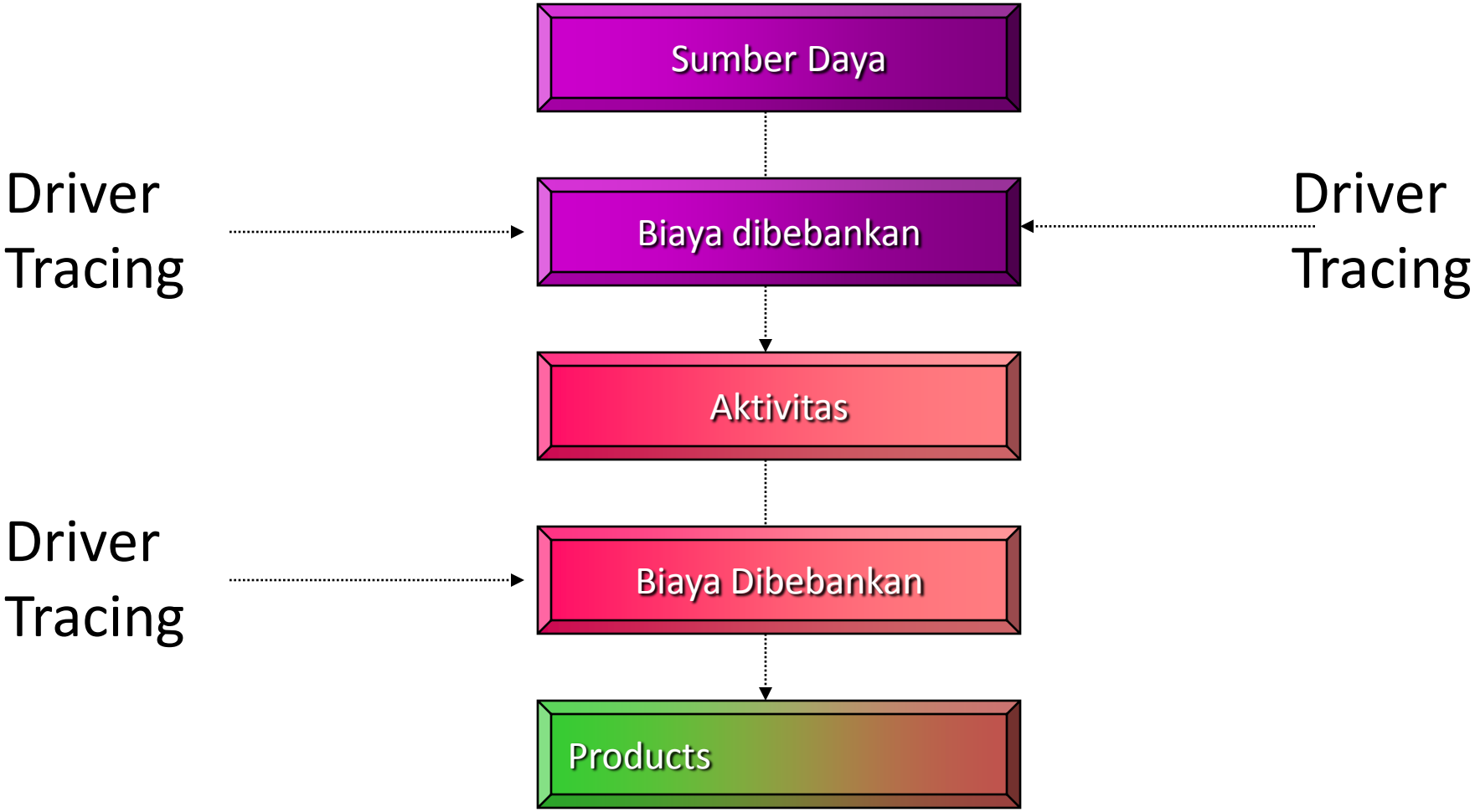
- Pendistribusian biaya tak langsung dilakukan berdasarkan aktivitas (setiap obyek biaya tdk mengkonsumsi sumber daya dalam jumlah yg sama)
- Biaya didistribusikan ke obyek biaya berdasarkan aktivitas, lalu biaya dibebankan ke aktivitas berdasarkan sumber daya

KLASIFIKASI BIAYA DLM KONSEP ABC

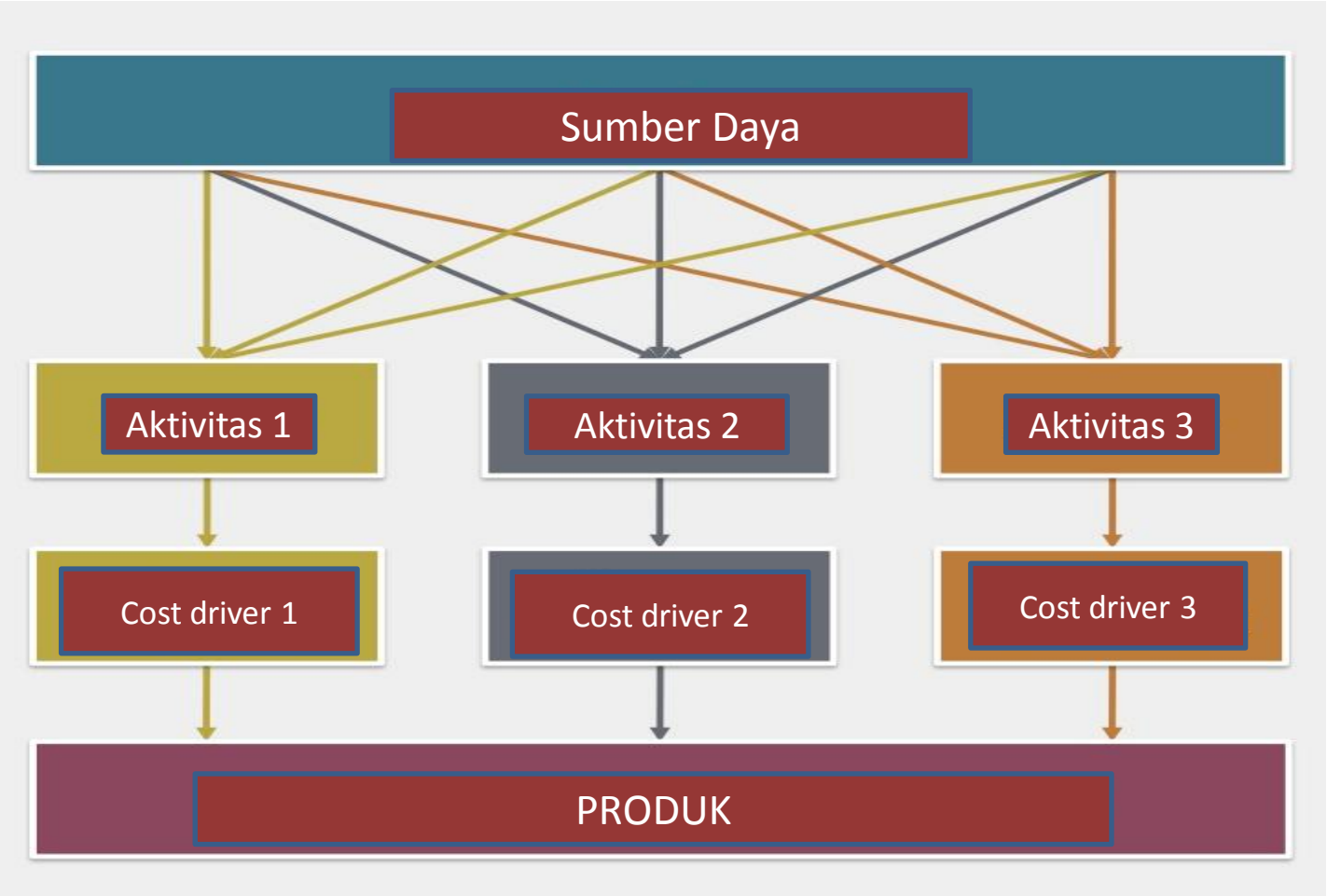
- BIAYA BERLEVEL FASILITAS
- BIAYA BERLEVEL PRODUK
- BIAYA BERLEVEL BATCH
- BIAYA BERLEVEL UNIT


A 1
A 2
A 3
A 4
A 5
Activity Level Filter
Unit Level
Batch Level
Product Level
Facility Level
Driver Filter
Driver Filter
Driver Filter
Set 1
Set 2
Set 3
Set 4
Set 5
Set 6
Set 7

ABC: Pembebanan dua tahap



KONSEP ABC


Sumber Daya
Aktivitas 1
Aktivitas 2
Aktivitas 3
Cost driver 1
Cost driver 2
Cost driver 3
PRODUK

LANGKAH –LANGKAH PENENTUAN UNIT COST DG METODE ABC PADA ORGANISASI JASA

1. Mendefinisikan “UNIT”
2. Mengidentifikasi aktivitas primer dan sekunder
3. Membebankan biaya aktivitas sekunder/pendukung ke aktivitas primer/utama
4. Mengidentifikasi biaya langsung dan tak langsung pada aktivitas primer
5. Membebankan biaya tak langsung aktivitas ke aktivitas
6. Menentukan tarif aktivitas
7. Membebankan biaya aktivitas ke produk

- Aktivitas primer:aktivitas yang langsung berhubungan dgn produk/prosedur/pesanan
- Aktivitas sekunder: aktivitas yang dikonsumsi oleh aktivitas primer

Kelebihan ABC

- Lebih akurat
- Dapat dipermudah

Kelemahan ABC

- Data harus detail
- Rumit
- Keterbatasan sumber daya untuk mendesain sistem

rekomendasi

- Mempertimbangkan cost of error dan cost of measurement

Improving hospital cost accounting with activity-based costing
Chan, Yee-Ching Lilian
Health Care Management Review; Winter 1993; 18, 1; ABI/INFORM Global
pg. 71

Activity-Based Costing and Its Application in a Turkish University Hospital
Ayse Niecef Yereli.,MS.,PhD
AORN Journal, 2009 vol 89

Rethinking Activity-Based Costing: Kaplan, 2009

Laboratory tests	Number of tests per year	Materials and supplies per test	Direct labor hour (DLH) per test	Machine (m/c) hour per test	Number of setups	Direct labor hour per setup
P	100,000	$ 5.00	0.05	0.220	5,000	0.05
Q	60,000	3.20	0.10	0.050	6,000	0.08
R	80,000	12.50	0.04	0.600	16,000	0.12
S	5,000	2.00	0.10	0.828	2,500	0.15
Wage rate			$30.00			$30.00
Department overhead*:						
Clerical support						$147,000
Setup						90,750
Tools and equipment						30,856
						$268,606
Allocated overhead†:						
Maintenance						$ 46,284
Supply processing and distribution						8,510
						$ 54,794
Total overhead						$323,400

Total overhead

(a) Activity-based costing

Overhead rates:

Clerical support	= \$147,000/245,000 tests	= \$0.600 per test
Setup	= \$90,750/3,025 setup DLH	= \$30.000 per setup DLH
Tools and equipment	= \$30,856/77,140 m/c hour	= \$0.400 per m/c hour
Maintenance	= \$46,284/77,140 m/c hour	= \$0.600 per m/c hour
Supply processing and distribution	= \$8,510/\$1,702,000	= \$0.005 per material\$

Laboratory tests	P	Q	R	S
Materials and supplies	\$5.0000	\$3.2000	\$12.5000	\$2.0000
Direct labor	1.5000	3.0000	1.2000	3.0000
Department overhead:				
Clerical support	0.6000	0.6000	0.6000	0.6000
Setup	0.0750	0.2400	0.7200	2.2500
Tools and equipment	0.0880	0.0200	0.2400	0.3312
Allocated overhead:				
Maintenance	0.1320	0.0300	0.3600	0.4968
Supply processing and distribution	0.0250	0.0160	0.0625	0.0100
Standard full cost per test	\$7.4200	\$7.1060	\$15.6825	\$8.6880

A Procedure for Smooth Implementation of Activity-Based Costing in Small Companies

Narcyz Roztocki, State University of New York at New Paltz
J. David Porter, Oregon State University
Robin M. Thomas, PPG Industries
Kim LaScola Needy, PE, University of Pittsburgh

Engineering Management Journal Vol. 16 No. 4 December 2004

Institute of Organization and Management, Wroclaw University of Technology, Poland

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Exhibit 5. Expense-Activity-Dependence (EAD) Matrix

Activities	Expense Category	Administration	Depreciation	Rent and Utilities	Office Expenses	Transport	Interest	Product Shipment	Business Travel	Business Insurance and Legal Expenses	Advertising	Entertainment	Miscellaneous Expenses
Customer Contact		✓		✓	✓				✓		✓	✓	✓
Quote Preparation		✓		✓	✓								✓
Engineering Work		✓	✓	✓	✓				✓				✓
Material Purchasing		✓		✓	✓		✓						
Production Preparation		✓		✓	✓								✓
Material Receiving and Handling		✓		✓	✓	✓				✓			✓
Production Management		✓		✓	✓								✓
Quality Assurance		✓	✓	✓	✓								✓
Product Shipment		✓		✓	✓	✓		✓		✓			✓
Customer Payment		✓		✓	✓					✓			✓
General Management		✓		✓	✓		✓		✓	✓	✓	✓	✓

Activities	Expense Category	Administration	Depreciation	Rent and Utilities	Office Expenses	Transport	Interest	Product Shipment	Business Travel	Business Insurance and Legal Expenses	Advertising	Entertainment	Miscellaneous Expenses
Customer Contact		0.06		0.01	0.24				0.63		0.64	0.58	0.10
Quote Preparation		0.10		0.05	0.14								0.10
Engineering Work		0.10	0.70	0.12	0.08				0.14				0.10
Material Purchasing		0.08		0.09	0.09		0.80						
Production Preparation		0.04		0.11	0.03								0.10
Material Receiving and Handling		0.05		0.09	0.06	0.40				0.11			0.10
Production Management		0.20		0.13	0.01								0.10
Quality Assurance		0.10	0.30	0.20	0.02								0.10
Product Shipment		0.05		0.12	0.05	0.60		1.00		0.23			0.10
Customer Payment		0.04		0.01	0.08					0.46			0.10
General Management		0.18		0.07	0.20		0.20		0.23	0.20	0.36	0.42	0.10

Products	Activities	Customer Contact	Quote Preparation	Engineering Work	Material Purchasing	Production Preparation	Material Receiving and Handling	Production Management	Quality Assurance	Product Shipment	Customer Payment	General Management
Product 1				✓	✓	✓	✓	✓	✓	✓	✓	✓
Product 2		✓	✓	✓	✓	✓	✓	✓		✓	✓	✓
Product 3		✓	✓	✓	✓	✓	✓	✓		✓	✓	✓

Exhibit 10. Activity-Product-Dependence (APD) Matrix

Products	Activities	Customer Contact	Quote Preparation	Engineering Work	Material Purchasing	Production Preparation	Material Receiving and Handling	Production Management	Quality Assurance	Product Shipment	Customer Payment	General Management
Product 1				0.20	0.14	0.21	0.12	0.34	1.00	0.32	0.21	0.33
Product 2		0.53	0.60	0.10	0.34	0.27	0.41	0.27		0.26	0.38	0.33
Product 3		0.47	0.40	0.70	0.52	0.52	0.47	0.39		0.42	0.41	0.34

contoh

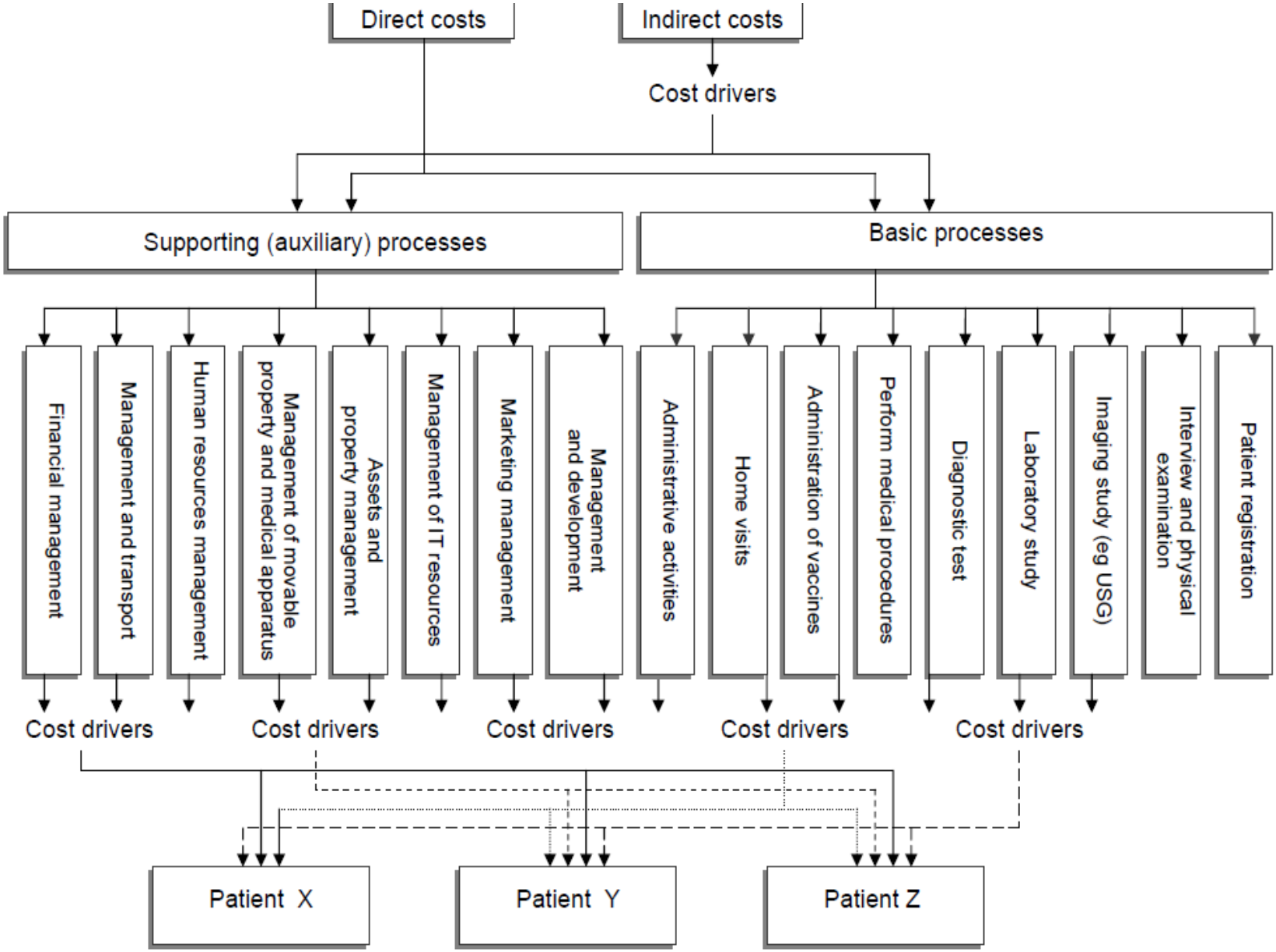
Activity-based costing for health care institutions

Dorota Kuchta[1], Sabina Ząbek[2]

8th International Conference on Enterprise Systems, Accounting and Logistics (8th ICESAL 2011)
11-12 July 2011, Thassos Island, Greece

Institute of Organization and Management, Wroclaw University of Technology, Poland

[1]dorota.kuchta@pwr.wroc.pl, [2]sabina.zabek@pwr.wroc.pl


Direct costs
Indirect costs
Cost drivers
Supporting (auxiliary) processes
Basic processes
Financial management
Management and transport
Human resources management
Management of movable property and medical apparatus
Assets and property management
Management of IT resources
Marketing management
Management and development
Administrative activities
Home visits
Administration of vaccines
Perform medical procedures
Diagnostic test
Laboratory study
Imaging study (eg USG)
Interview and physical examination
Patient registration
Cost drivers
Cost drivers
Cost drivers
Cost drivers
Cost drivers
Patient X
Patient Y
Patient Z

- Patient registration
- Interview and physical examination
- Imaging study (eg USG)
- Laboratory study
- Diagnostic test
- Perform medical procedures
- Administration of vaccines
- Home visits
- Administrative activities.

Direct cost	**59 093,95**
Drugs and medical materials	7 751,23
Chemical reagents and diagnostic materials	366,92
Medical equipment used once	238,53
Fuel, oil, gas	226,65
Stationery	262,05
Other materials	19,39
Maintenance and repair – not medical equipment	48,20
Foreign Medical Services	42 623,17
Postal services	87,81
Banking	314,55
Consulting services	5 040,00
Others (such as legal)	260,51
Car Service	42,17
Court fees and other	200,10
Other benefits	600,00
Missions	746,24
Property insurance and other	206,93
Representation and advertising	59,52

Indirect costs	**69 868,57**
Materials for repairs and other	48,81
Prints	593,82
Cleaning supplies	332,49
Telephone and computer	488,56
Hire, rent, lease	13 496,48
Other services (material and non material)	96,83
Salary (personal)	35 372,80
Salaries (impersonal)	10 392,99
Salary related	6 150,84
Clothing (protective and working)	283,13
Others	2 611,83

Resources \ Activity	Patient registration	Interview and physical examination	Imaging study (eg USG)	Laboratory study	Diagnostic test	Perform medical procedures	Administration of vaccines	Home visits	Administrative activities
	L1	L2	L3	L4	L5	L6	L7	L8	L9
Drugs and medical materials						X	X	X	
Chemical reagents and diagnostic materials						X		X	
Medical equipment used once						X		X	
Fuel, oil, gas						X			
Stationery	X								X
Other materials						X			
Maintenance and repair – not medical equipment	X						X		
Foreign Medical Services		X		X	X	X			
Postal services							X		X
Banking									X
Consulting services									X
Others (such as legal)						X			
Car Service						X			
Court fees and other									X
Other benefits									X
Missions						X		X	X
Property insurance and other									X
Representation and advertising									X
Materials for repairs and other			X	X		X	X		
Prints	X	X	X	X	X	X	X	X	X
Cleaning supplies	X	X	X	X	X	X	X		
Telephone and computer	X	X	X	X	X	X	X		X
Hire, rent, lease	X	X	X	X	X	X	X		X
Other services (material and non material)				X	X				
Salary (personal)	X	X	X	X	X	X	X	X	X
Salaries (impersonal)	X	X	X	X	X	X	X	X	X
Salary related	X	X	X	X	X	X	X	X	X
Clothing (protective and working)	X	X	X	X	X	X	X	X	X
Others	X	X	X	X	X	X	X	X	X

Resources	L1	L2	L3	L4	L5	L6	L7	L8	L9	Key
Materials for repairs and other	-	-	30	20	-	40	10	-	-	estimate on the basis of judging (%)
Prints	15	10	15	15	5	15	5	2	18	estimate on the basis of judging (%)
Cleaning supplies	5	10	20	20	5	20	20	-	-	estimate on the basis of judging (%)
Telephone and computer	20	10	10	10	20	10	10	-	10	estimate on the basis of judging (%)
Hire, rent, lease	5	5	55	5	5	15	5	-	5	estimate on the basis of judging (%)
Other services	-	-	-	40	60	-	-	-	-	estimate on the basis of judging (%)
Salary (personal)	5	30	10	10	5	5	5	15	15	estimate on percent of the time working (%)
Salaries (impersonal)	5	30	10	10	5	5	5	15	15	estimate on percent of the time working (%)
Salary related	5	30	10	10	5	5	5	15	15	estimate on percent of the time working (%)
Clothing (protective and working)	5	30	10	10	5	5	5	15	15	estimate on percent of the time working (%)
Others	10	10	10	10	10	10	10	10	20	estimate on the basis of judging (%)

Activity	Direct cost	Indirect cost	Total cost
L1: Patient registration	294,53	3 763,56	4 058,09
L2: Interview and physical examination	25 038,80	16 680,80	41 719,60
L3: Imaging study (eg USG)	0,00	13 123,29	13 123,29
L4: Laboratory study	8 708,07	6 437,22	15 145,29
L5: Diagnostic test	8 358,50	3 762,27	12 120,77
L6: Perform medical procedures	1 866,77	5 162,06	7 028,83
L7: Administration of vaccines	7 627,94	3 724,23	11 352,17
L8: Home visits	705,03	8 074,71	8 779,74
L9: Administrative activities	6 494,31	9 140,43	15 634,73

The model distinguishes 15 types of patient, namely:

Type 1: Patient registration + Administrative activities

Type 2: Patient registration + Interview and physical examination + Administrative activities

Type 3: Patient registration + Interview and physical + Imaging study (eg USG) + Administrative activities

Type 4: Patient registration + Interview and physical examination + Laboratory study + Administrative activities

Type 5: Patient registration + Interview and physical examination + Diagnostic test + Administrative activities

Type 6: Patient registration + Interview and physical examination + Perform medical procedures + Administrative activities

Type 7: Patient registration + Interview and physical examination + Administration of vaccines + Administrative activities

Type 8: Patient registration + Interview and physical examination + Diagnostic test + Perform medical procedures + Administrative activities

Type 9: Patient registration + Home visits + Administrative activities

Type 10: Patient registration + Imaging study (eg. USG) + Administrative activities

Type 11: Patient registration + Laboratory study + Administrative activities

Type 12: Patient registration + Diagnostic test + Administrative activities

Type 13: Patient registration + Perform medical procedures + Administrative activities

Type 14: Patient registration + Administration of vaccines + Administrative activities

Type 15: Patient registration + Diagnostic test + Perform medical procedures + Administrative activities

Activity	Total cost	Number of patients	Unit costs
L1: Patient registration	4 058,09	2298	1,77
L2: Interview and physical examination	41 719,60	875	47,68
L3: Imaging study (eg USG)	13 123,29	246	53,35
L4: Laboratory study	15 145,29	397	38,15
L5: Diagnostic test	12 120,77	295	41,09
L6: Perform medical Procedures	7 028,83	177	39,71
L7: Administration of vaccines	11 352,17	221	51,37
L8: Home visits	8 779,74	87	100,92
L9: Administrative activities	15 634,73	2298	6,80

Activity / Cost object	Patient registration	Interview and physical examination	Imaging study (eg USG)	Laboratory study	Diagnostic test	Perform medical procedures	Administration of vaccines	Home visits	Administrative activities	Total
	L1	L2	L3	L4	L5	L6	L7	L8	L9	
Unit cost	1,77	47,68	53,35	38,15	41,09	39,71	51,37	100,92	6,80	
Patient type 1	1								1	8,57
Patient type 2	1	1							1	56,25
Patient type 3	1	1	1						1	109,60
Patient type 4	1	1		1					1	94,40
Patient	1	1			1				1	97,34

type 5										
Patient type 6	1	1				1			1	95,96
Patient type 7	1	1					1		1	107,62
Patient type 8	1	1			1	1			1	137,05
Patient type 9	1							1	1	109,49
Patient type 10	1		1						1	61,92
Patient type 11	1			1					1	46,72
Patient type 12	1				1				1	49,66
Patient type 13	1					1			1	48,28
Patient type 14	1						1		1	59,94
Patient type 15	1				1	1			1	89,37

Sumber Data

Sumber Data :

- **Data Sekunder**, data dari dokumen yang telah ada/ dimiliki rumah sakit
- **Data Primer**, data yang harus ditelusuri dan dikumpulkan secara langsung ke sumber data dengan menggunakan instrumen template data primer

Data Sekunder

- Meliputi:
  - **Laporan Keuangan / Realisasi Pendapatan dan Biaya / Anggaran**
  - **Laporan Kegiatan**
  - **Buku Tarif/ Perda**
  - **Daftar Gaji Pegawai Honorer dan PNS (per bagian/instalasi)**
  - **Data Aset (Nama/Jenis Barang, Lokasi Ruang/Gedung, Tahun Perolehan, Harga Perolehan, Umur Ekonomis, Penyusutan)**
  - **Distribusi Aset (Kartu Inventaris Ruangan)**
  - **Data Gedung dan Bangunan/Master Plan RS**
  - **Data Harga dan Distribusi Farmasi**
  - **Data Standar Gizi/Makanan (Perhitungan Biaya Bahan Per Porsi) dan DistribusiMakanan**
  - **Data Jenis-jenis dan Distribusi Item Loundry**
  - **Data Struktur Organisasi dan Tatakelola Rumah Sakit**

Penetapan Tarif Rumah Sakit

- **Permintaan Pasar (pelanggan)**

Ability and Willingness to Pay :

  - Kemampuan Masyarakat
  - Kemauan Masyarakat

- **Biaya pelayanan**

Analisa biaya pelayanan :

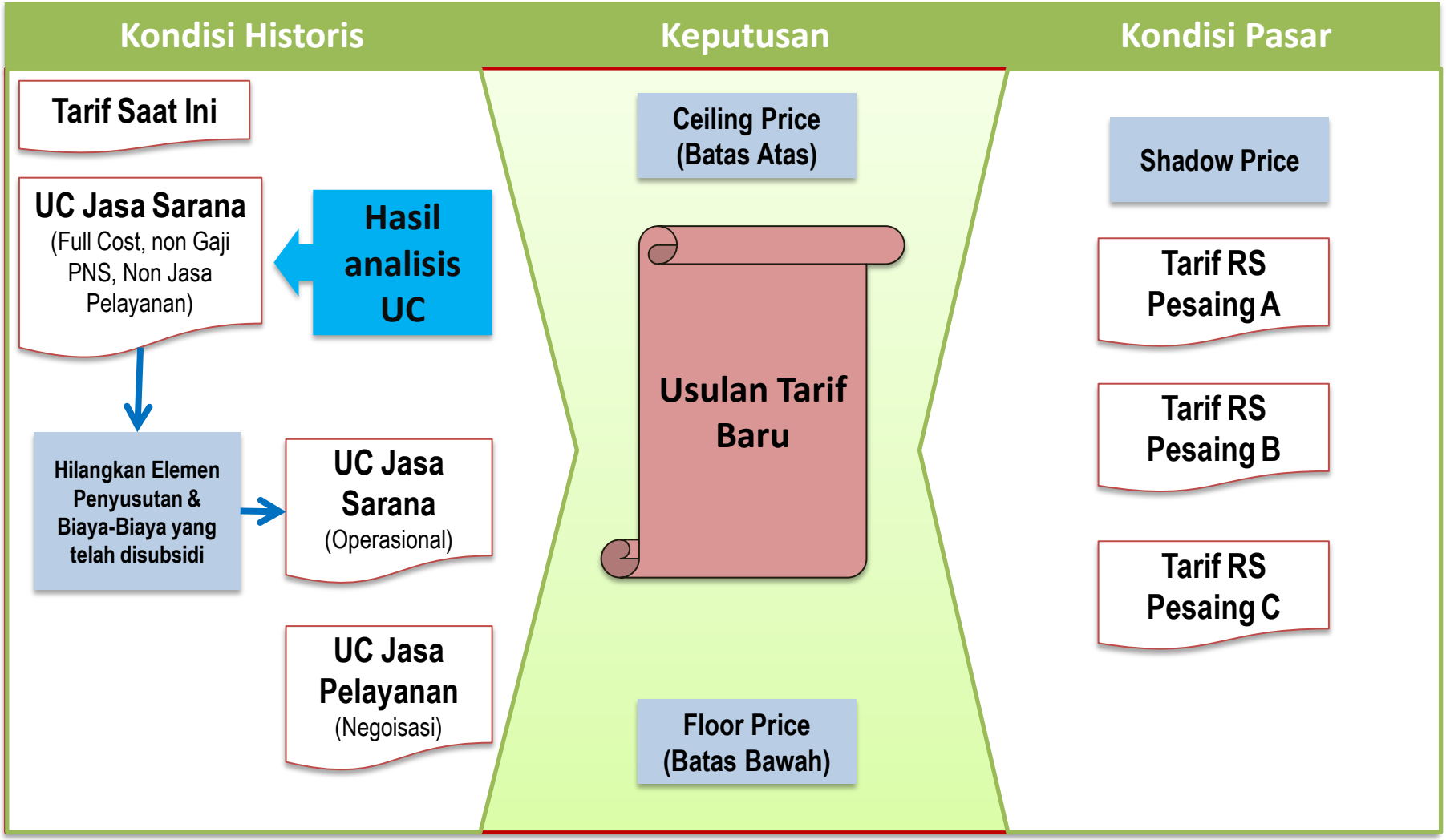
  - *Revenue center, cost center & produk pelayanan*
  - Identifikasi biaya atas sumber daya
  - Hitung *unit cost per pelayanan*

- **Competitors (Pesaing)**

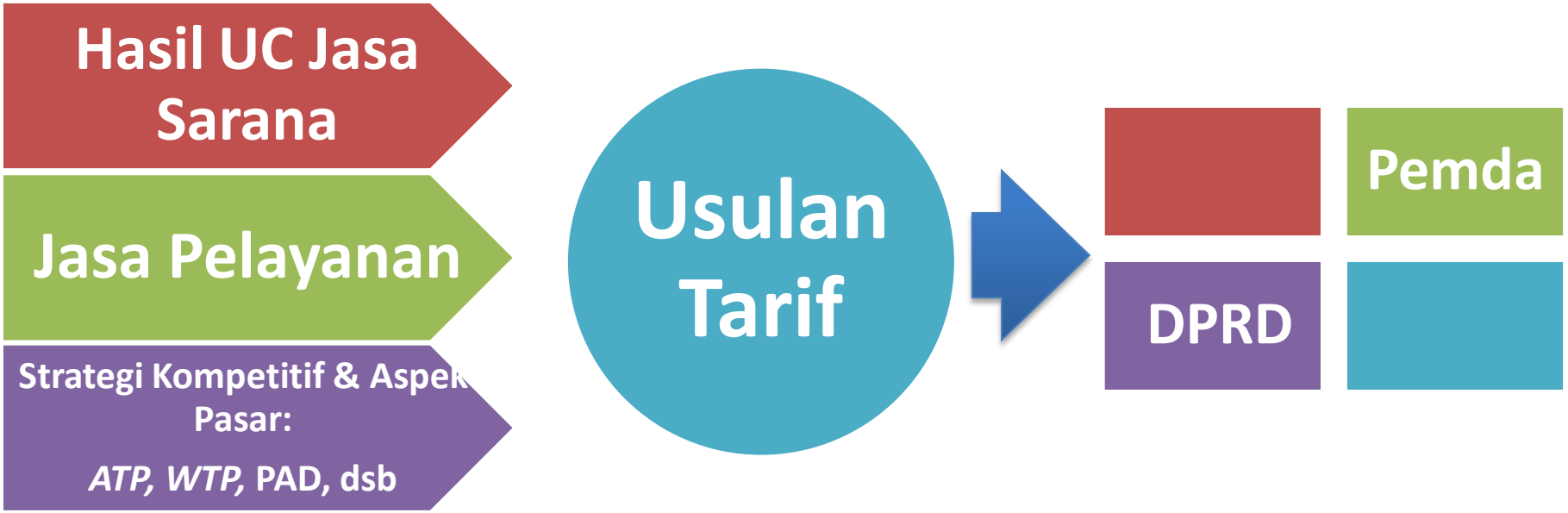
Persaingan dengan lembaga pelayanan kesehatan sekitar :

  - *shadow prices*
  - strategi bersaing yang dipilih

Penetapan Tarif Rumah Sakit



Pentahapan Penyusunan Tarif



Pengolahan Unit Cost ABC dengan Excel

Rekapitulasi Biaya

B	C	D	E	F	G	H	I	J	K	L	M	
Unit kerja/Instalasi (1)			Jenis Unit (2)	Biaya-Biaya								
				Biaya Bahan Habis Pakai	Biaya Gaji	Biaya Sarana Kebersihan	Biaya Alat Tulis Kantor	Biaya Pemeliharaan	Biaya Penyusutan Alat	Biaya Penyusutan Gedung	Biaya Lain	Total
Direksi												
1	Manajemen		Pendukung	-	907,000,000	8,400,000	129,000,000	33,200,000	12,500,000	13,000,000	25,000,000	1,12
Unit-unit Manajemen												
Unit Gawat Darurat												
1	Instalasi Gawat Darurat		Utama	135,000,000	500,000,000	15,300,000	55,000,000	12,908,300	181,143,827	13,000,000	1,100,000	91
Rawat Jalan												
1	Klinik Anak		Utama	500,000	68,000,000	1,800,000	4,800,000	1,080,000	450,000	6,400,000	240,000	8
2	Klinik Penyakit Dalam		Utama	2,100,000	60,000,000	1,270,000	9,500,000	1,800,000	997,200	6,400,000	200,000	8
3	Klinik Mata		Utama	450,000	57,720,000	953,700	1,754,328	1,260,000	4,803,300	6,400,000	780,000	7
4	Klinik Kebidanan dan Kandungan		Utama	24,000,000	67,000,000	2,019,000	4,000,000	2,355,000	13,142,609	6,400,000	200,000	11
5	Klinik Bedah		Utama	40,000,000	56,000,000	2,130,000	4,000,000	2,010,000	2,812,375	6,400,000	388,000	11
6	Klinik Gigi dan Mulut		Utama	6,500,000	71,000,000	2,738,500	4,000,000	2,745,000	28,700,000	6,400,000	480,000	12
7	Klinik Umum		Utama	2,250,000	70,000,000	2,822,000	5,500,000	1,585,000	3,151,504	6,400,000	2,700,000	9
Rawat Inap		Tipe-tipe kelas										
1	Rawat Inap VIP A	VIP A	Utama	25,000,000	450,000,000	40,412,000	14,000,000	9,220,000	19,810,563	13,000,000	1,800,000	57
2	Rawat Inap VIP B	VIP B	Utama	81,000,000	510,000,000	23,854,000	16,000,000	7,600,000	3,000,563	13,000,000	2,400,000	65
3	Rawat Inap Bedah	1,2,3	Utama	110,000,000	470,000,000	96,716,000	40,000,000	2,203,400	23,340,550	13,000,000	600,000	75
4	Rawat Inap Penyakit Dalam	1,2,3	Utama	37,000,000	450,000,000	6,311,000	30,000,000	3,300,000	10,475,625	13,000,000	3,800,000	55
5	Rawat Inap Anak	1,2,3	Utama	15,000,000	430,000,000	9,635,400	20,000,000	4,580,000	9,292,125	13,000,000	75,000	50
6	Rawat Inap Bersalin	1,2,3	Utama	130,000,000	800,000,000	10,657,000	25,000,000	5,450,000	27,370,543	13,000,000	800,000	1,01
Rawat Intensif		Tipe-tipe kelas perawatan										
1	Rawat Inap NICU	-	Utama	28,000,000	650,000,000	11,608,500	2,100,000	9,720,000	87,520,500	13,000,000	600,000	80
2	Rawat Inap ICU	-	Utama	30,000,000	640,000,000	12,658,300	19,000,000	8,135,400	201,064,750	13,000,000	900,000	92
Penunjang												
1	Instalasi Kamar Operasi		Utama	1,500,000,000	810,000,000	29,075,000	6,000,000	14,850,000	310,000,000	10,000,000	1,700,000	2,68

Identifikasi Unit | Pemetaan Unit Kerja | Rekapitulasi Biaya

Normal View | 38 of 112 records found | Sum=0

Distribusi Biaya Unit Pendukung Ke Unit Utama

	Unit kerja/Instalasi (1)		Jenis Unit (2)	Distribusi BMHP	Dasar Alokasi	568,202,417 Alokasi Biaya Farmasi
9	**Direksi**					
10	1	Manajemen	Pendukung	-	-	-
16	**Unit-unit Manajemen**					
28	**Unit Gawat Darurat**					
29	1	Instalasi Gawat Darurat	Utama	135,000,000	0.0421	23,897,852
35	**Rawat Jalan**					
36	1	Klinik Anak	Utama	500,000	0.0002	88,511
37	2	Klinik Penyakit Dalam	Utama	2,100,000	0.0007	371,744
38	3	Klinik Mata	Utama	450,000	0.0001	79,660
39	4	Klinik Kebidanan dan Kandungan	Utama	24,000,000	0.0075	4,248,507
40	5	Klinik Bedah	Utama	40,000,000	0.0125	7,080,845
41	6	Klinik Gigi dan Mulut	Utama	6,500,000	0.0020	1,150,637
42	7	Klinik Umum	Utama	2,250,000	0.0007	398,298
47	**Rawat Inap**					
48	1	Rawat Inap VIP A	Utama	25,000,000	0.0078	4,425,528
49	2	Rawat Inap VIP B	Utama	81,000,000	0.0252	14,338,711
70	3	Rawat Inap Bedah	Utama	110,000,000	0.0343	19,472,324
71	4	Rawat Inap Penyakit Dalam	Utama	37,000,000	0.0115	6,549,782
72	5	Rawat Inap Anak	Utama	15,000,000	0.0047	2,655,317

Pembebanan Biaya dari Aktivitas ke Cost Objek

	Aktivitas Primer (menit)				
Tindakan	Anemnesa	Informed consent	Pemberian tindakan anel test	Pemberian tindakan angkat jahitan	Pemb tindaka khala
Ekstraksi corpus alienum mata	-	8,009	-	-	
Epilasi bulu mata	-	8,009	-	-	
Incisi hordeolum/chalazion	-	8,009	-	-	
Tonometri	-	8,009	-	-	
Funduscopy	8,009	8,009	-	-	
Fluorosence	-	8,009	-	-	
Slyt lamp	-	8,009	-	-	
Visus	-	8,009	-	-	
Irigasi mata	-	8,009	-	-	
Ekstraksi granuloma	-	8,009	-	-	
Ekstraksi ptyrigium	-	8,009	-	-	
Angkat jahitan	-	8,009	-	40,046	
Anel test	-	8,009	40,046	-	

Hasil Perhitungan
UC Sarana Klinik Mata

Nama Tindakan	Jumlah Tindakan	Biaya Medis Langsung Per Tindakan	Biaya Penyusutan Alat	BTL	UC Sarana
Ekstraksi corpus alienum mata	66	9,952	4,843	68,078	82,873
Epilasi bulu mata	35	3,826	57,254	68,078	129,158
Incisi hordeolum/chalazion	1	10,828	114,167	68,078	193,073
Tonometri	354	1,759	1,853	36,041	39,653
Funduscopy	85	6,034	24,817	64,074	94,924
Fluorosence	22	23,860	930	36,041	60,831
Slyt lamp	2,592	-	360	28,032	28,392
Visus	19	-	5,435	28,032	33,467
Irigasi mata	13	26,351	3,970	68,078	98,399
Ekstraksi granuloma	1	32,528	70,316	68,078	170,923
Ekstraksi ptyrigium	1	32,528	70,316	68,078	170,923
Angkat jahitan	1	5,376	70,883	68,078	144,338
Anel test	1	27,560	883	68,078	96,521
Resep kacamata	28	-	12,422	64,074	76,496
Tes buta warna	35	-	15,676	36,041	51,717
KIR Kesehatan	2	-	15,676	36,041	51,717

Foto Kegiatan

Pelatihan
PENGHITUNGAN UNIT COST DENGAN METODE ABC
DAN STRATEGI PENYUSUNAN TARIF
FAKULTAS KESEHATAN MASYARAKAT UNIVERSITAS JEMBER
10 - 12 OKTOBER 201
PENENTUAN UNIT COST
DENGAN METODE ABC

PENGHITUNGAN UNIT COST DENGAN METODE ABC
DAN STRATEGI PENYUSUNAN TARIF
FAKULTAS KESEHATAN MASYARAKAT UNIVERSITAS JEMBER
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