

**ABSTRAK**

**Amirati Dwishinta Widhiasri Widjajanto**  
**Kebijakan Penetapan Tarif Seksio Sesarea Tanpa Penyulit dengan Metode *Activity Based Costing* Berdasarkan ICD-9CM dalam Pelaksanaan Program Jaminan Kesehatan Nasional di Rumah Sakit X Kudus**

**xvii + 96 halaman + 14 tabel + 2 gambar + 18 lampiran**

Tarif Seksio Caesarea (SC) dalam program JKN jauh berbeda dengan tarif SC yang berlaku di Rumah Sakit. Oleh karena itu perlu dilakukan penelitian tentang Kebijakan Penetapan Tarif Seksio Sesarea Tanpa Penyulit dengan Metode *Activity Based Costing* (ABC) Berdasarkan ICD-9CM dan Kesesuaiannya dengan Tarif INA CBGs dalam Pelaksanaan Program JKN di Rumah Sakit X Kudus

Penelitian ini merupakan studi kasus analitik dengan tiga tahap. Pertama, penyusunan Clinical Pathway (CP) SC Tanpa Penyulit dengan pendekatan deskriptif kualitatif. Pengumpulan data menggunakan metode FGD dan Metode Delphi. Tahap kedua adalah Implementasi CP dan penghitungan *unit cost* SC Tanpa Penyulit dengan pendekatan kuantitatif. Pengumpulan data menggunakan metode observasi dan metode ABC. Tahap ketiga merupakan analisis hasil dan tindak lanjut kebijakan internal RS dalam menghadapi program JKN. Tahap ini dilakukan dengan pendekatan kualitatif dan menggunakan metode FGD dalam pengumpulan data.

Hasil penelitian menunjukkan CP berperan penting dalam upaya penyeragaman sumber daya yang digunakan sehingga menjadi alat dalam efisiensi biaya dan kendali biaya. Hasil penghitungan unit cost SC Tanpa Penyulit kelas II Rp. 5.320.957,- dan kelas I 5.484.564,-. Bila ditambahkan dengan jasa pelayanan maka biaya yang dikeluarkan RS untuk SC Tanpa Penyulit kelas II menjadi Rp. 7.485.745,- dan kelas I menjadi Rp. 8.380.564,-. Angka ini masih di atas standar tarif JKN yang berlaku. Selama ini kebijakan RS dalam penetapan tarif mengutamakan komponen kompetitor sebagai faktor pertimbangan. Biaya satuan telah dihitung namun belum memasukkan biaya gedung dan tanah sebagai salah satu sumber daya yang harus diperhitungkan. Dalam menghadapi program JKN, RS akan meninjau kembali struktur tarif RS, berupaya untuk meningkatkan fungsi Tim Kendali Mutu dan Kendali Biaya (TKMKB), serta mengupayakan peningkatan CoB (*Coordination of Benefit*) sebagai peluang *income generating* dengan meningkatkan mutu layanan di kelas Utama dan VIP sebagai daya tarik.

Disarankan kepada RS untuk segera menerbitkan CP, meninjau ulang tarif RS dengan melibatkan seluruh sumber daya yang dimiliki, mencari inovasi layanan selain CoB, peningkatan peran tim TKMKB, serta mengupayakan seluruh lini RS sadar biaya dalam rangka efisiensi biaya dan kendali biaya.

Kata kunci : Kebijakan Tarif SC Tanpa Penyulit, JKN.  
Kepustakaan : 59 (1978-2016)

## **ABSTRACT**

**Amirati Dwishinta Widhiasri Widjanto**

**A Policy of Tariff Determination of Uncomplicated Sectio Caesarea using a Method of Activity Based Costing based on ICD-9CM in Implementing Program of National Health Insurance at Hospital X in Kudus  
xvii + 96 pages + 14 tables + 2 figures + 18 appendices**

A tariff of Section Caesarea (SC) in a program of National Health Insurance (NHI) is completely different from a tariff which is used at a hospital. Therefore, there needs to study a policy of tariff determination of Uncomplicated SC using a method of Activity Based Costing (ABC) based on ICD-9CM and its adjustment with a tariff of INA CBGs in the implementation of the NHI program at hospital X in Kudus.

This was an analytic case study using three steps. First, arrangement of Clinical Pathway (CP) of uncomplicated SC using descriptive-qualitative approach. Data were collected by using methods of FGD and Delphi. Second, the implementation of CP and calculation of uncomplicated SC unit cost using quantitative approach. Data were collected using methods of observation and ABC. Third, analysing results and following up internal policy of a hospital in facing the NHI program. This step was undertaken using qualitative approach and the method of FGD to collect data.

The results of this research showed that CP had an important role in uniforming used resource in order to be tools in cost efficiency and cost control. Uncomplicated SC unit cost class II was Rp 5,320,957 and class I was Rp 5,484,564. If these costs were added with service cost, the costs that were spent by a hospital would be Rp 7,485,745 for class II and Rp 8,380,564 for class I. These costs were higher than the current standard of NHI tariff. To date, a policy of a hospital in determining the tariff prioritised a component of competitor as a considering factor. Unit cost had been calculated but it had not included costs of building and land as resources that had to be considered. In facing the NHI program, a hospital would review a structure of the hospital tariff, would improve functions of Quality and Cost Assurance Team (QCAT), and would increase Coordination of Benefit (CoB) as an opportunity of income generating by improving service quality at primary and VIP classes to attract.

A hospital needs to release CP, review the hospital tariff by involving all available resources, find innovation instead of CoB, increase a role of the QCAT team, and make an effort for all departments at a hospital in order to recognise the importance of cost efficiency and cost control.

**Keywords** : Policy of Uncomplicated Sc Tariff; NHI  
**Bibliography:** 59 (1978-2016)