

ABSTRACT

The purpose of this study was to assess the feasibility of replacing BPJS on rates Fee For Service one day care (ODC) Semarang Eye Center (SEC) with the calculation of unit cost is based on real cost, so it can be used as one of the inputs which provide information on the unit cost is mainly in tariff determination one day care Semarang Eye Centre. The research was conducted at the Islamic Hospital Sultan Agung Semarang.

The analytical method used is to use comparative descriptive method namely analysis rates the current hospital, set the cost method based on the real cost, then compare the rates one day care hospital with calculating unit cost is based on real cost reimbursement BPJS based group action (INA CBG).

The results showed that from one day care tariff calculation using unit cost is based on real cost, as compared with reimbursement rates based on group action BPJS (INA CBG) provides a relatively favorable outcome. This is because the total rates service fee for one day care hospital SEC is lower than replacement rates CBG BPJS INA. Thus, in calculating the unit cost is based on real cost has been able to allocate the cost of real kesetiap products Semarang EyeCentre services appropriately based on the consumption of each activity.

Keywords : INA CBG, Unit Cost, Real Cost, Rates Hospitals

ABSTRAKSI

Tujuan dari penelitian ini adalah untuk menilai kelayakan penggantian BPJS Kesehatan atas tarif *Fee For Service one day care* (ODC) Semarang Eye Centre (SEC) dengan penghitungan unit cost berdasarkan real cost, sehingga dapat dijadikan salah satu masukan yang memberikan informasi mengenai unit cost terutama dalam penentuan tarif *one day care* Semarang Eye Centre. Penelitian ini dilaksanakan pada Rumah Sakit Islam Sultan Agung Semarang.

Metode analisis yang digunakan adalah dengan menggunakan metode deskriptif komparatif yaitu analisis tarif rumah sakit saat ini, menetapkan metode biaya berdasarkan *real cost*, kemudian membandingkan tarif *one day care* rumah sakit dengan penghitungan *unit cost* berdasarkan *real cost* atas penggantian BPJS Kesehatan berdasarkan group tindakan (INA CBG).

Hasil penelitian menunjukkan bahwa dari perhitungan tarif *one day care* dengan menggunakan *unit cost* berdasarkan *real cost*, apabila dibandingkan dengan tarif penggantian BPJS Kesehatan berdasarkan group tindakan (INA CBG) memberikan hasil relatif menguntungkan. Hal ini disebabkan karena total tarif *fee for service one day care* SEC rumah sakit lebih rendah dibandingkan penggantian tarif INA CBG BPJS Kesehatan. Sehingga dalam penghitungan *unit cost* berdasarkan *real cost* telah mampu mengalokasikan biaya real kesetiap produk layanan Semarang EyeCentre secara tepat berdasarkan konsumsi masing-masing aktivitas.

Kata Kunci: INA CBG, *Unit Cost*, *Real Cost*, Tarif Rumah Sakit