

**ANALISIS BIAAYA SATUAN MAKAN PASIEN RAWAT  
INAP BERDASARKAN *ACTIVITY BASED COSTING* (ABC)  
(Studi Pada RSUD Dr Achmad Mochtar Bukittinggi)**

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**ABSTRAK**

Pelayanan Gizi Rumah Sakit (PGRS) merupakan bagian pelayanan Penunjang Medik yang salah satu kegiatan pokoknya yaitu penyelenggaraan makanan. Dalam penyelenggaraan makanan perlu dihitung biaya secara akurat, karena, biaya makan merupakan komponen mayoritas dari manajemen keuangan rumah sakit. Data Depkes (1991) biaya untuk penyelenggaraan makan pasien 30 – 40 % dari biaya pengelolaan rumah sakit. Penelitian ini bertujuan menghitung biaya satuan, menganalisis perbedaan, kelebihan dan kelemahan perhitungan biaya berdasarkan *Activity Based Costing* dengan konsep perhitungan berbasis indeks makan.

Desain penelitian adalah *applied research* kemudian dilanjutkan dengan penelitian kualitatif. Penelitian di lakukan di RSUD Dr Achmad Mochtar Bukittinggi pada bulan Februari s/d Maret tahun 2012. Data diperoleh dari observasi dan wawancara mendalam. Analisa data *applied research* berdasarkan metode *Activity Based Costing (ABC)*, dan analisa data kualitatif secara interaktif secara terus – menerus sampai tuntas / jenuh.

Hasil penelitian menunjukkan bahwa biaya yang terbesar pada biaya penyediaan bahan makanan yaitu sebesar 85,42%. Analisis biaya dengan berdasarkan *Activity Based Costing (ABC)* untuk masing masing kelas perawatan didapat biaya makan pasien VIP I Rp 57.027,58,- biaya makan pasien VIP II Rp 31.681,98 biaya makan pasien Kelas I Rp 19.008,86, Kelas II Rp 12.672,79 dan biaya makan pasien Kelas III Rp 6.336,40. Perhitungan biaya makan pasien rawat inap sebesar Rp 970.372.620,12 sedangkan biaya makan yang dihitung saat ini yaitu sebesar Rp 1.813.918,500 sehingga terdapat perbedaan biaya makan sebesar Rp 843.545.879,88,-. Sehingga instalasi gizi mengalami kehilangan biaya dalam kegiatan penyelenggaraan makan pasien. Hal ini sebabkan oleh biaya langsung dan biaya tidak langsung. Seperti biaya bahan makanan, dan pemakaian bahan bakar gas LPG.

Setelah dilakukan penghitungan biaya satuan makan pasien berdasarkan *Activity Based Costing (ABC)*, di dapatkan biaya makan lebih rendah dari biaya berbasis indeks yang berlaku saat ini, untuk itu perlu pihak manajemen melakukan perhitungan biaya secara menyeluruh, berdasarkan aktivitas – aktivitas dalam penyelenggaraan makanan.

Daftar Pustaka : 42 (1991 – 2012)

Kata kunci : *Unit Cost* Makan Pasien, *Activity Based Costing*

**FEEDING UNIT COST ANALYSIS BASED ON PATIENT WARD  
ACTIVITY BASED COSTING ( ABC )  
(Studies in Hospital Dr. Achmad Mochtar Bukittinggi )**

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**ABSTRACT**

Hospital Nutrition Services (PGRS) is part of Medical Support services are one of the main activities is the organization of the food. In organizing food costs need to be calculated accurately, since, meal cost is a component of the majority of hospital financial management. Department of Health data (1991) the cost to the organization of the patient eat 30-40 % of the cost of hospital management. The aim of this study was to calculate the cost of the unit , analyzing the differences, strengths and weaknesses of cost calculation is based on the concept of Activity Based Costing with the calculation of the index -based meal .

Design research is an applied research followed by a qualitative research. The experiment was conducted at Hospital Dr. Achmad Mochtar Bukittinggi in February s / d March 2012 . Observations and data obtained from in-depth interviews. Analysis of data applied research based method of Activity Based Costing (ABC), and analysis of qualitative data in an interactive manner on - constantly until complete / saturated. The results showed that the greatest costs on the cost of providing food ingredient that is equal to 85.42 % . Analysis of the costs based on Activity Based Costing ( ABC ) for each derived class meal cost patient care VIP I Rp 57.027,58 VIP II patient meal cost Rp 31.681.98 meal cost Rp 19.008.86 patients Class I, Class II Rp 12,672,79 and the meal cost Rp 6.336,40 Class III patients .

The calculation of the cost of inpatient eating Rp 970.372.620,12 while the cost of eating at this time is calculated at Rp 1.813.918,500 that there are differences in feed cost of Rp 843.545.879,88,-.So the cost of installation experience loss of nutrients in the meal organizing activities of the patient . This is caused by the direct costs and indirect costs. Such as the cost of food, fuel gas and LPG .

After calculating the unit cost of feeding the patient based on Activity Based Costing

(ABC), in getting the meal cost is lower than the cost -based index of the current, it is necessary to perform the calculation of cost management as a whole, based on activity - activity in the administration of food .

Bibliography : 42 (1991 - 2012)

Keywords : Unit Cost Patient Eating, Activity Based Costing.