

INTISARI

Latar Belakang: Akreditasi rumah sakit KARS menurut standar versi 2012 merupakan kewajiban bagi seluruh rumah sakit di Indonesia, namun belum dilakukan penghitungan berapa biaya yang dibutuhkan untuk penerapannya.

Tujuan: Menghitung biaya dalam penerapan akreditasi KARS menurut standar versi 2012 di RSUD Panembahan senopati Bantul, meliputi *preventive cost* dan *appraisal cost*.

Metode Penelitian: Studi kasus deskriptif, desain tunggal *holistic* dengan unit analisis di RSUD Panembahan Senopati Bantul DIY periode tahun 2014-2016 (siklus pertama akreditasi pada tahap persiapan, survei akreditasi dan survei verifikasi tahun pertama). Data kualitatif berupa komponen kegiatan dalam penerapan akreditasi diperoleh melalui wawancara mendalam dan diskusi terarah dengan manajemen, kepala instalasi, dan staf yang terlibat dalam proses penerapan akreditasi. Data kuantitatif berupa biaya dalam penerapan akreditasi bersumber dari bukti kas pengeluaran, laporan realisasi keuangan, dan rencana bisnis anggaran rumah sakit tahun 2014-2016. Penghitungan biaya dilakukan secara *direct costing*. Analisis data menggunakan statistik deskriptif.

Hasil dan Pembahasan: Total biaya dalam penerapan akreditasi di RSUD Panembahan Senopati Bantul dalam satu siklus (3 tahun) sebesar Rp. 7.410.466.631,00, dengan *preventive cost* sebesar Rp 7.096.359.995,00 (95,76%) dan *appraisal cost* sebesar Rp. 314.106.636,00 (4,24%). Total biaya ini dapat menjadi lebih besar, karena beberapa kegiatan dalam penerapan akreditasi telah dilaksanakan di tahun 2012 dan 2013. Persentase biaya akreditasi sebesar 1,62% - 2,15% dari total biaya operasional RS pertahun. Persentase tertinggi dicapai di tahap persiapan (2,15%). *Preventive cost* dalam penerapan akreditasi terutama digunakan untuk pembelian alat medis dan non medis sesuai standar akreditasi yaitu sebesar 50,81%. *Appraisal cost* untuk penerapan akreditasi persentasenya relative kecil, rata rata sebesar 0,07% dari biaya operasional RS pertahun.

Kesimpulan: Besarnya biaya dalam penerapan akreditasi di RSUD Panembahan Senopati Bantul terutama digunakan untuk melaksanakan kegiatan *preventive* dikarenakan rumah sakit harus memenuhi berbagai standar sesuai pedoman akreditasi. Apabila standar-standar tersebut telah dipenuhi, maka biaya dalam penerapan akreditasi akan menjadi lebih kecil.

Kata kunci : biaya penerapan akreditasi rumah sakit KARS menurut standar versi 2012, *direct costing*, rumah sakit umum daerah

ABSTRAK

Background: *Hospital accreditation based on Hospital Accreditation Committee (KARS) 2012 version is an obligation for all hospitals in Indonesia. However, the cost needed for the accreditation implementation is not calculated yet.*

Aim: *Calculating the accreditation implementation cost based on KARS 2012 version in Panembahan Senopati District Hospital in Bantul which include the preventive cost and the appraisal cost.*

Research Method: *This study is a descriptive case study with single holistic design. The unit of analysis is Panembahan Senopati District Hospital Bantul DIY year 2014-2016 (the first cycle of the accreditation was the preparation, accreditation survey, and first year verification survey). The qualitative data which is in the form of preventive and appraisal activities were determined by in-depth interview and focus group discussion with the management, installation head, and the staff related to the accreditation implementation. The quantitative data is the cost of the accreditation implementation which is gained by the financial realization report of the expense and the budgeting plan of the hospital from 2014-2016. The calculation of the cost was done through direct costing. Data analyze by the descriptive statistics.*

Findings and Discussion: *The total cost of the accreditation implementation in Panembahan Senopati District Hospital in Bantul for one cycle (3 years) is IDR 7.410.466.631,00, with preventive cost is IDR 7.096.359.995,00 (95,76%) and appraisal cost is IDR 314.106.636,00 (4,24%). The total cost can actually be higher, because some activities in the accreditation implementation had been done in 2012 and 2013. The percentage of the accreditation cost is 1,62% - 2,15% from the total yearly hospital operational cost. Preventive cost of accreditation especially for buying medical and non medical equipment based on the accreditation standard, which is 50,81%. The appraisal cost for applying the accreditation is relatively small with the average of 0,07% out of the yearly hospital operational cost*

Conclusion: *The accreditation implementation cost in Panembahan Senopati District Hospital Bantul which is dominated by the preventive cost, shows that the condition of the hospital before the accreditation did not fulfill the standard so that preventive activities are needed to fulfill the accreditation standard. If the standard were fulfilled, the accreditation implementation cost would be lower.*

Key words : *the cost calculation of the Hospital Accreditation Committee (KARS) accreditation implementation based on 2012 version standard, direct costing, district public hospital*