

DAFTAR PUSTAKA

- Akhavan, S. *et al.* (2016) 'Time-driven Activity-based Costing More Accurately Reflects Costs in Arthroplasty Surgery', *Clinical Orthopaedics and Related Research*, 474(1), pp. 8–15. Available at: <https://doi.org/10.1007/s11999-015-4214-0>.
- Alhasan, A.T. *et al.* (2020) 'Relationship of urinary tract stones with the incidence of chronic kidney disease at sultan agung islamic hospital semarang', *Annals of the Romanian Society for Cell Biology*, 24(2), pp. 10–18.
- Areena, S.N. *et al.* (2019) 'A Review on Time-Driven Activity-Based Costing System in Various Sectors', *Journal of Modern Manufacturing Systems and Technology*, 02, pp. 15–22.
- Ariani, D.N. (2017) 'Evaluasi Kelayakan Investasi Alat MRI di RSUD Abdul Wahab Sjahranie Samarinda', *Thesis Program Pasca Sarjana Fakultas Kedokteran Universitas Gadjah Mada Yogyakarta* [Preprint].
- Barhum, L. *et al.* (2021) *Lithotripsy: Procedure, recovery, and side effects, Medical News Today*. Available at: <https://www.medicalnewstoday.com/articles/322355#what-is-it> (Accessed: 6 February 2022).
- Batra, R. *et al.* (2018) 'Role of Extracorporeal Shock Wave Lithotripsy in Management of Upper Ureteric Stones', *African Journal of Urology*, 24(3), pp. 186–190. Available at: <https://doi.org/10.1016/j.afju.2018.05.006>.
- Bove, A.M. *et al.* (2012) 'Indication to Open Anatomic Nephrolithotomy in the Twenty-First Century: A Case Report', *Case Reports in Urology*, 2012, pp. 1–5. Available at: <https://doi.org/10.1155/2012/851020>.
- Bowden, C. (2023) *COST ANALYSIS AND PRICE ANALYSIS EXPLAINED*,

Preferred CFO. Available at: <https://preferredcfo.com/cost-analysis-and-price-analysis/> (Accessed: 19 June 2024).

BPJS Kesehatan (2021) ‘Penyamaan Persepsi Pelayanan Extracorporeal Shockwave Lithotripsy (ESWL) pada pasien BPJS Kesehatan’, in *Bidang Penjaminan Manfaat Rujukan*.

BPS Kota Pekalongan (2021) *Kota Pekalongan dalam Angka 2021*. Pekalongan: BPS Kota Pekalongan. Available at: <https://doi.org/33750.2101>.

BPS RI (2024) ‘Berita Resmi Statistik 1 Maret 2024’.

Budiarto, M.A. *et al.* (2024) *Perhitungan Unit Cost Pelayanan Kesehatan dengan Time Driven Activity Based Costing (TDABC)*. Yogyakarta: Pusat Kebijakan Pembiayaan dan Manajemen Asuransi Kesehatan Universitas Gajah Mada.

Cecen, K. *et al.* (2014) ‘Flexible Ureterorenoscopy versus Extracorporeal Shock Wave Lithotripsy for the treatment of upper/middle calyx kidney stones of 10–20 mm: a retrospective analysis of 174 patients’, *Journal of the Korean Physical Society*, 3(1), pp. 1–5. Available at: <https://doi.org/10.1186/2193-1801-3-557>.

Chaussy, C. *et al.* (1980) ‘Extracorporeally induced destruction of kidney stones by shock waves’, *Lancet (London, England)*, 2(8207), pp. 1265–1268. Available at: [https://doi.org/10.1016/S0140-6736\(80\)92335-1](https://doi.org/10.1016/S0140-6736(80)92335-1).

Chaussy, C. *et al.* (1982) ‘First clinical experience with extracorporeally induced destruction of kidney stones by shock waves’, *Journal of Urology*, 127(3), pp. 417–420. Available at: [https://doi.org/10.1016/S0022-5347\(17\)53841-0](https://doi.org/10.1016/S0022-5347(17)53841-0).

Chola, L. *et al.* (2022) ‘Costing Healthcare Services Using Time-Driven Activity-Based Costing: A Simple Step-By-Step Guide for Data Collection and Analysis’, *CGD Policy Paper 271* [Preprint].

Dasta, J.F. *et al.* (2010) 'A cost-minimization analysis of dexmedetomidine compared with midazolam for long-term sedation in the intensive care unit', *Critical Care Medicine*, 38(2), pp. 497–503. Available at: <https://doi.org/10.1097/CCM.0b013e3181bc81c9>.

Dharma, S. *et al.* (2016) 'Pengaruh Ekstrak Etanol Daun Kejibeling (*Strobilanthes crispus* (L) Blume) Terhadap Kelarutan Kalsium dan Oksalat Sebagai Komponen Batu Ginjal Pada Urin Tikus Putih Jantan', *Scientia : Jurnal Farmasi dan Kesehatan*, 4(1), p. 34. Available at: <https://doi.org/10.36434/scientia.v4i1.77>.

Diwyarthi, N.D.M.S. *et al.* (2022) *Ekonomi Kesehatan*. Cetakan Pe. Edited by M.B. Oktavianis, S.ST. et al. Padang: PT GLOBAL EKSEKUTIF TEKNOLOG. Available at: www.globaleksekutifteknologi.co.id.

Drummond, M.F. *et al.* (2004) *Methods for The Economic evaluation of health care programs*, Oxford University Press. Available at: <https://doi.org/10.1111/j.1467-8462.2004.00337.x>.

Eldawlatly, A. *et al.* (2018) 'Appearance of Population , Intervention , Comparison , and Outcome as research question in the title of articles of three different anesthesia journals : A pilot study', *Saudi Journal of Anesthesi*, 12(2). Available at: <https://doi.org/10.4103/sja.SJA>.

Emil, L. (2009) *Cost Of Treatment Tindakan Extracorporeal Shock Wave Lithotripsy (ESWL) Diagnosa Batu Ginjal Berdasarkan Clinical Pathway Di Rumah Sakit Pertamina Tahun 2008*. Universitas Indonesia.

Fawzi, R. *et al.* (2018) 'Association of JJ stent insertion and sexual function: A cohort study', *F1000Research*, 7, p. 1978. Available at: <https://doi.org/10.12688/f1000research.16608.1>.

Hani, T.M. (2019) *PENGHITUNGAN UNIT COST (UC) DAN PENYUSUNAN TARIF RUMAH SAKIT DENGAN METODE DOUBLE DISTRIBUTION (DD)*. 1st edn. Edited by A.D. Nabila. Yogyakarta: Deepublish. Available

at: www.freepik.com.

Harnianthy *et al.* (2023) 'Hubungan Antara Intake Cairan dengan Batu Ginjal Masyarakat', *ARISHA: Jurnal Kesehatan Indonesia*, 01(01), pp. 20–24.

Horngren, C.T. *et al.* (2021) *Cost Accounting A Managerial Emphasis*. 14th Editi, Pearson Education, Inc. 14th Editi. New Jersey: Pearson Prentice Hall.

Ikatan Ahli Urologi Indonesia (2007) 'Guidelines Penatalaksanaan Batu Saluran Kemih 2007', in, pp. 1–40.

Ikatan Ahli Urologi Indonesia (2018) *Panduan Penatalaksanaan Klinis Batu Saluran Kemih*. 1st–2018th edn. Edited by S. DR. Dr. Nur Rasyid *et al.* Jakarta: Ikatan Ahli Urologi Indonesia (IAUI).

Jiang, Q. *et al.* (2022) 'Research on Time-Driven Activity-Based Management System of Public Hospitals', *Frontiers in Public Health*, 9(January), pp. 1–11. Available at: <https://doi.org/10.3389/fpubh.2021.763829>.

Junuzovic, D. *et al.* (2014) 'Evaluation of extracorporeal shock wave lithotripsy (ESWL): Efficacy in treatment of urinary system stones', *Acta Informatica Medica*, 22(5), pp. 309–314. Available at: <https://doi.org/10.5455/aim.2014.22.309-314>.

Kaplan, R.S. *et al.* (2004) 'Time Driven Activity Based Costing', *Harvard Business Review*, pp. 131–138.

Kaplan, R.S. *et al.* (2011) 'How to solve the cost crisis in health care.', *Harvard business review*, 89(9), pp. 46–52, 54, 56-61 *passim*.

Kemenkes R.I. (2014) 'Peraturan Menteri Kesehatan Nomor 27 Tahun 2014 Tentang Petunjuk Teknis Sistem INA CBGs'.

Kementrian Kesehatan RI (2021) *Peraturan Menteri Kesehatan Nomor 26 Tahun 2021 tentang Pedoman Indonesian Case Base Group (INA CBG) dalam Pelaksanaan Jaminan Kesehatan*. Jakarta.

Kementrian PPN/Bappenas (2020) *Bedah Anggaran Kesehatan*. Cetakan Pe. Edited by P.D. Pungkas Bahjuri Ali, STP, M.S. Jakarta: Direktorat Kesehatan dan Gizi Masyarakat Kedepuitian Pembangunan Manusia, Masyarakat dan Kebudayaan Kementerian PPN/Bappenas.

Lee, S.M. *et al.* (2019) ‘Optimisation of shock wave lithotripsy: A systematic review of technical aspects to improve outcomes’, *Translational Andrology and Urology*, 8, pp. S389–S397. Available at: <https://doi.org/10.21037/TAU.2019.06.07>.

Lina, N. (2018) ‘Faktor-Faktor Risiko Kejadian Batu Saluran Kemih pada Laki-Laki’, *Publikasi*, pp. 1–9.

Luengo, P. (2006) ‘Cost minimization of a telehomecare program for patients with COPD’, *Teknecine and e-Health*, 12.

Luxton, D.D. *et al.* (2014) ‘Mobile app self-care versus in-office care for stress reduction: A cost minimization analysis’, *Journal of Telemedicine and Telecare*, 20(8), pp. 431–435. Available at: <https://doi.org/10.1177/1357633X14555616>.

Malmlose, M. *et al.* (2021) ‘From centralized DRG costing to decentralized TDABC-assessing the feasibility of hospital cost accounting for decision-making in Denmark’, *BMC Health Services Research*, 21(1), pp. 1–15. Available at: <https://doi.org/10.1186/s12913-021-06807-4>.

Maryati, W. *et al.* (2021) ‘Disparities in hospital cost and INA-CBGs tariff with unit cost analysis of inpatient services’, *Proceeding of International Conference on Science, Health, And Technology*, pp. 100–104.

McClintock, T.R. *et al.* (2021) ‘Determining Variable Costs in the Acute Urolithiasis Cycle of Care Through Time-Driven Activity-Based Costing’, *Urology*, 157, pp. 107–113. Available at: <https://doi.org/10.1016/J.UROLOGY.2021.05.102>.

Medline Plus (2011) *A.D.A.M. Medical Encyclopedia*. Bethesda, MD, U.S.A.: United States National Library of Medicine (Medline Plus). Available at: <https://www.nlm.nih.gov/medlineplus/ency/article/007113.htm> (Accessed: 17 January 2022).

Mezentsev, V.A. (2005) 'Extra corporeal shock wave lithotripsy in the treatment of renal pelvicalyceal stones in morbidly obese patients', *International Braz J Urol*, 31(2), pp. 105–110. Available at: <https://doi.org/10.1590/S1677-55382005000200003>.

Mulyadi (2014) *Akuntansi Biaya*. Edisi ke-5. Edited by UPP-STIM YKPN. Yogyakarta: STIM YKPN.

National Kidney Foundation (2022) *Lithotripsy - Preparation, procedure, recovery, and side effects* | National Kidney Foundation. Available at: <https://www.kidney.org/atoz/content/lithotripsy> (Accessed: 3 February 2022).

Niroomand, H. *et al.* (2020) 'Nutritional Habits in Patients with Urinary Tract Stones Referred to Imam Reza Hospital in 2019', *Annals of Military and Health Sciences Research*, 18(1), pp. 24–27. Available at: <https://doi.org/10.5812/amh.100272>.

Pratama, H.S.P. (2021) 'Kajian Literatur Perbandingan Pemeriksaan Klinis Urolithiasis dengan BNO-IVP dan CT-Urography', *Fakultas Ilmu Kesehatan Universitas 'Aisyiyah Yogyakarta*, 21(1), pp. 1–9. Available at: <https://doi.org/10.1016/j.solener.2019.02.027><https://www.golder.co>.

Presiden Republik Indonesia (2013) 'Perpres No 12 Tahun 2013 Tentang Jaminan Kesehatan'. Jakarta, Indonesia, pp. 1–37.

Putra, S.M.B. (2017) *Ekonomi Teknik Perbandingan Biaya Dan Manfaat Bc Ratio, Irr dan Net Benefit*.

Raftery, J. (2000) 'Economics notes: Costing in economic evaluation', *Bmj*,

320(7249), pp. 1597–1597. Available at:
<https://doi.org/10.1136/bmj.320.7249.1597>.

Robinson, R. (1993) ‘Economic evaluation and health care. What does it mean?’,
Bmj, 307(6905), pp. 670–673. Available at:
<https://doi.org/10.1136/bmj.307.6905.670>.

Santosa, S. (2008) ‘Metodologi Penelitian Biomedis’, in D.K.J. Putra et al. (eds)
Fakultas Kedokteran Universitas Kristen Maranatha. Edisi 2. Bandung:
Danamartha Sejahtera Utama, pp. 43–60. Available at:
<http://repository.maranatha.edu/>.

Satibi, S. *et al.* (2019) ‘Comparison of real cost versus the Indonesian Case Base
Groups (INA-CBGs) tariff rates among patients of high- incidence cancers
under the national health insurance scheme’, *Asian Pacific Journal of
Cancer Prevention*, 20(1), pp. 117–122. Available at:
<https://doi.org/10.31557/APJCP.2019.20.1.117>.

Shafi, H. *et al.* (2016) ‘An overview of treatment options for urinary stones’,
Caspian Journal of Internal Medicine, 7(1), pp. 1–6.

Špacírová, Z. *et al.* (2020) ‘A general framework for classifying costing methods
for economic evaluation of health care’, *European Journal of Health
Economics*, 21(4), pp. 529–542. Available at:
<https://doi.org/10.1007/s10198-019-01157-9>.

Stout, D.E. *et al.* (2011) ‘Implementing Time-Driven Activity-Based Costing at a
Medium-Sized Electronics Company’, *Management Accounting
Quarterly*, 12(3), pp. 1–11.

Sugiyono (2016) *METODE PENELITIAN KUANTITATIF, KUALITATIF DAN
R&D*. 1752214224th edn. Sukabumi, Jawa Barat: Penerbit Alfabeta.
Available at:
https://library.nusaputra.ac.id:443/index.php?p=show_detail&id=981
(Accessed: 26 May 2023).

Supriyono (1999) *Akuntansi Biaya : Pengumpulan Biaya dan Penentuan Harga Pokok*. Edisi Dua. Yogyakarta: BPFE.

Szychta, A. (2010) 'Time-Driven Activity-Based Costing in Service Industries', *Social Sciences*, 1(67), pp. 49–60.

Tondok, M.E.B. *et al.* (2014) 'Angka Kejadian Batu Ginjal Di Rsup Prof. Dr. R. D. Kandou Manado Periode Januari 2010 – Desember 2012', *e-CliniC*, 2(1), pp. 1–7. Available at: <https://doi.org/10.35790/ec1.2.1.2014.3722>.

Tri Herawati, Y. *et al.* (2014) 'COST BENEFIT ANALYSIS ANTARA PEMBELIAN ALAT CT-SCAN DENGAN ALAT LASER DIODA PHOTOCOAGULATOR DI RSD BALUNG JEMBER (Cost Benefit Analysis Between CT-Scan Device Purchasing With Laser Dioda Photocoagulator In Balung General Hospital of Jember)', *IKESMA*, 10, pp. 49–58.

Ulfa, L.M. (2019) 'PERANAN PEMERIKSAAN RADIOGRAFI FOTO POLOS ABDOMEN (FPA) PADA ESWL DI INSTALASI RADIOLOGI RSI SULTAN AGUNG'. Available at: http://repository.poltekkes-smg.ac.id/?p=show_detail&id=19959 (Accessed: 2 May 2024).

WHO (2016) *International Statistical Classification of Diseases and Related Health Problems 10th Revision (ICD-10) - Diseases of the genitourinary system - Urolithiasis (N20-N23)*. Available at: <https://icd.who.int/browse10/2016/en#/N20-N23> (Accessed: 24 February 2024).

Wilmé, V. *et al.* (2023) 'Micro-costing analysis of suspected lower respiratory tract infection care in a French emergency department', *Frontiers in Public Health*, 11. Available at: <https://doi.org/10.3389/fpubh.2023.1276373>.

Xu, X. *et al.* (2021) 'Micro-costing in health and medicine: a critical appraisal', *Health Economics Review*, 11(1), pp. 1–8. Available at: <https://doi.org/10.1186/s13561-020-00298-5>.

- Yilmaz, R. (2008) ‘Creating The Profit Focused Organization Using Time-Driven Activity Based Costing’, *EABR & TLC Conferences Proceedings*, pp. 1–10.
- Yoon, J.H. *et al.* (2021) ‘Outcomes of extracorporeal shock wave lithotripsy for ureteral stones according to ESWL intensity’, *Translational Andrology and Urology*, 10(4), p. 1588. Available at: <https://doi.org/10.21037/TAU-20-1397>.