

## INTISARI

Penyakit jantung koroner prevalensinya terus meningkat dan berdampak sosio-ekonomi karena biaya obat yang mahal, merupakan penyakit terbanyak yang dibiayai oleh BPJS Kesehatan. Analisis biaya penyakit mampu mengidentifikasi dan mengukur biaya keseluruhan dari penanganan penyakit. Tujuan penelitian untuk mengetahui besar biaya terapi dan komponennya, faktor yang mempengaruhi tingginya biaya terapi, dan kesesuaian antara biaya riil dengan tarif INA-CBG's pada pasien jantung koroner di RSUD Kota Yogyakarta.

Metode penelitian observasional analitik berdasarkan perspektif rumah sakit. Subyek penelitian adalah pasien jantung koroner yang mengalami rawat inap dan rawat jalan di RSUD Kota Yogyakarta dengan minimal kunjungan rawat jalan 8 kali dalam satu tahun. Pengambilan data diambil secara retrospektif dari rekam medik dan data keuangan. Data yang diambil berupa data karakteristik pasien, komponen biaya medis langsung, dan berkas klaim pasien. Analisis data dilakukan dengan software Microsoft Excel dan SPSS.

Hasil penelitian diperoleh sebanyak 101 pasien, terdiri dari 27 pasien pasien jantung koroner tipe AHD, 33 pasien tipe NSTEMI, dan 41 pasien tipe UAP. Biaya terapi/pasien/tahun tipe AHD adalah Rp35.134.597, tipe NSTEMI Rp19.008.134, dan tipe UAP Rp15.538.509. Biaya satu kali kunjungan rawat jalan tipe AHD yaitu Rp504.086, tipe NSTEMI Rp304.960, dan tipe UAP Rp355.962. Biaya untuk satu kali kunjungan rawat inap tipe AHD yaitu Rp25.365.109, tipe NSTEMI Rp13.794.528, dan tipe UAP Rp8.609.531. Faktor yang memengaruhi biaya medis langsung tipe AHD yaitu variabel jenis terapi; tipe NSTEMI yaitu variabel jenis kelamin dan lama rawat inap; tipe UAP yaitu variabel lama rawat inap, jenis terapi, dan frekuensi kunjungan rawat inap. Terdapat ketidaksesuaian biaya riil dengan tarif INA-CBG pada kunjungan rawat jalan dan rawat inap tipe AHD dengan selisih negatif masing-masing sebesar Rp94.223.118 dan Rp159.200.674, tipe NSTEMI Rp36.582.156 dan Rp55.052.956, dan tipe UAP Rp63.635.960 dan Rp104.699.736.

**Kata Kunci:** analisis biaya, penyakit jantung koroner, INA-CBGs.

## ABSTRACT

*Coronary heart disease, with its increasing prevalence and socio-economic impact due to high drug costs, is the most common disease financed by BPJS Kesehatan. Disease cost analysis is able to identify and measure the overall cost of disease management. The purpose of the study was to determine the amount of therapy costs and their components, factors that influence the high cost of therapy, and the suitability between real costs and INA-CBG's tariffs for coronary heart patients at Yogyakarta City Hospital.*

*Analytic observational research method based on hospital perspective. The study subjects were coronary heart patients who were hospitalized and outpatient at Yogyakarta City Hospital with a minimum of 8 outpatient visits in one year. Data were collected retrospectively from medical records and financial data. Data were collected in the form of patient characteristics data, direct medical cost components, and patient claim files. Data analysis was performed using Microsoft Excel and SPSS software.*

*The results of the study were obtained as many as 101 patients, consisting of 27 patients with coronary heart disease type AHD, 33 patients with type NSTEMI, and 41 patients with UAP. The cost of therapy/patient/year for AHD type is Rp35,134,597, NSTEMI type is Rp19,008,134, and UAP type is Rp15.538.509. The cost of one outpatient visit for AHD type was Rp504,086, NSTEMI type was Rp304,960, and UAP type was Rp355,962. The cost of one inpatient visit for AHD type was Rp25,365,109, NSTEMI type was Rp13,794,528, and UAP type was Rp8,609,531. Factors affecting direct medical costs for AHD type are variables of type of therapy; NSTEMI type are variables of gender and length of hospitalization; UAP type are variables of length of hospitalization, type of therapy, and frequency of inpatient visits. There is a mismatch between real costs and INA-CBG rates for outpatient and inpatient visits of type AHD with negative differences of Rp94,223,118 and Rp159,200,674, respectively, type NSTEMI Rp36,582,156 and Rp55,052,956, and type UAP Rp63,635,960 and Rp104,699,736.*

*Keywords: cost analysis, coronary heart disease, INA-CBGs.*