

ABSTRACT

Recommendation of Cost Containment based on the Results of Activity Based Management Analysis (Case Study to Reduce Opportunity Cost Due To Waiting Time For Prescription Services at The Outpatient Pharmacy Depot 1 in RSI Jemursari Surabaya)

The waiting time for outpatient prescription service at Depot 1 Pharmacy Instalation Jemursari Surabaya Hospital in 2019 was longer than the minimum service standard (SPM). This study aims to compile cost containment recommendations based on the results of the Activity Based Management analysis to reduce the opportunity cost.

The results of this study including: 1) There were 69 activities related to prescription services in outpatient depot 1 pharmacy with an average service time for concocted drugs was 75,01 minutes, chonics drugs was 71,14 minutes, and non chronic drugs was 46,3 minutes, 2) All prescription service activities were value added activities, but there were 9 prescription service activities that can be accelerated or optimized, 3) The average opportunity loss of respondents who waited for prescription for concocted drugs was 75,01 minutes, for chronic drugs 71,14 minutes, and 46,3 minutes for non chonic drugs. The average hospital opportunity loss per prescription for concocted drugs was 15 minutes, chronic drugs was 41, 14 minutes, and chronic drugs was 16,3 minutes per prescription, 4) The average total opportunity cost of civil servant was IDR 51.887,97, pensioners was IDR 14.600, employees was IDR 63.678,24, enterpreneurs was IDR 99.424,45, and housewives IDR 73.300. The average hospital opportunity cost was IDR 8,206,697 per month 5) The cost controlt have not been implemented which is indicated by 73.19% of the cost control elements are not implemented.

Effort to reduce the opportunity cost in outpatient pharmacy by implementing cost control recommendations including the development of 4 elements, namely increasing staff awareness and understanding of activity costs, managing activity costs, monitoring activity costs and giving rewards for behavior. which can reduce activity costs.

Keyword : Activity Based Management, Cost containment, Opportunity Cost

ABSTRAK

Rekomendasi Pengendalian Biaya Berdasarkan Hasil Analisis *Activity Based Management* (Studi Kasus Untuk Menurunkan *Opportunity Cost* Akibat Waktu Tunggu Pelayanan Resep di Depo Farmasi Rawat Jalan RSI Jemursari Surabaya)

Waktu tunggu pelayanan resep pasien rawat jalan di Depo 1 Instalasi Farmasi RSI Jemursari Surabaya tahun 2019 lebih lama dari standar pelayanan minimal (SPM). Penelitian ini bertujuan untuk menyusun rekomendasi pengendalian biaya berdasarkan hasil analisis *Activity Based Management* untuk menurunkan *opportunity cost*.

Hasil penelitian meliputi : 1) Ada 69 aktivitas yang terkait dengan pelayanan resep di depo 1 farmasi rawat jalan dengan rata-rata waktu pelayanan obat racikan 75,01 menit, obat kronis 71,14menit, dan obat non kronis 46,3 menit 2) Semua aktivitas pelayanan resep adalah aktivitas yang bernilai tambah, tetapi ada 9 aktivitas pelayanan resep yang bisa dipercepat atau dioptimalkan, 3) Rata-rata *opportunity loss* responden yang menunggu resep obat racikan adalah 75,01 menit, obat kronis 71, 14 menit, dan obat non kronis 46,3 menit. Rata-rata *opportunity loss* rumah sakit per resep obat racikan adalah 15 menit, obat kronis 41, 14 menit, dan obat non kronis 16,3 menit per resep 4) Rata-rata total *opportunity cost* responden PNS adalah Rp 51.887,97, pensiunan Rp 14.600, swasta Rp 63.678, 24, wiraswasta Rp 99.424,45, ibu rumah tangga Rp 73.300, dan rata -rata *opportunity cost* rumah sakit Rp 8.206.697 per bulannya 5) Pengendalian biaya belum terlaksana yang ditandai dengan 73,19% unsur penengendalian biaya tidak dilakukan.

Upaya untuk menurunkan *opportunity cost* dilakukan dengan menerapkan rekomendasi pengendalian biaya mencakup pengembangan 4 unsur, yaitu meningkatkan kesadaran dan pemahaman staff terhadap biaya aktivitas, pengelolaan biaya aktivitas, pemantauan biaya aktivitas dan pemberian hadiah untuk perilaku yang bisa menurunkan biaya aktivitas.

Katakunci : *Activity Based Management, Cost containment, Opportunity Cost*