

- COST CONTAINMENT  
- HOSPITALS - COST OF OPERATION  
ADLN-Perpustakaan Universitas Airlangga

TKA 33/165  
Pan  
a.

**TESIS**

**ANALISIS UPAYA COST CONTAINMENT DAN ANALISIS BIAYA  
SEBAGAI UPAYA MENINGKATKAN COST RECOVERY RATE DI UNIT  
RADIOLOGI RUMAH SAKIT ISLAM SURABAYA**



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**PROGRAM PASCASARJANA  
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SEBAGAI UPAYA MENINGKATKAN *COST RECOVERY RATE*  
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**TESIS**

Untuk Memperoleh Gelar Magister  
Dalam Program Studi Administrasi dan Kebijakan Kesehatan  
Minat Studi Manajemen Pemasaran dan Keuangan Pelayanan Kesehatan  
Pada Program Pascasarjana Universitas Airlangga



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2004**

Lembar Pengesahan

TESIS INI TELAH DISETUJUI

TANGGAL, September 2004

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**Cost Containment Analysis as a Cost Recovery Rate Improvement Effort for Surabaya Islamic Hospital Radiology Unit**

Mardiyani Pantjaningtias

The Radiology Unit of Surabaya Islamic Hospital (SIH) is a revenue center for the hospital. Yet, the Cost Recovery Rate (CRR) levels since 1999 had not reached optimal levels averaging in 66.39%. The factor influencing the current below optimal levels lies in the revenue factor where tariff is multiplied by total production volume, at the Production Factor (investment cost, operational cost, and maintenance cost). A restructuring at SIH Radiology Unit is required to achieve an optimal CRR level.

The objective of this research was to determine the cause for the low CRR level by analyzing tariffs, total production volumes, investment costs, operational costs, maintenance costs, and analyzing the Cost Containment procedures and to produce recommendations for SIH Radiology Unit.

This research was a descriptive observational design, conducted by utilizing two data collection techniques which were observations and interviews on the entire personnel of SIH Radiology Unit. Observations were conducted throughout the months of June – July 2004. The collected data was processed through a Full Costing method. An analysis on the revenue and production cost factors was conducted.

The result of the study revealed that at the revenue factor, tariffs were found to be still irrational when compared to the Actual Unit Cost (operational + payroll + investment) and production volumes were also still below that of competitors, due to the existence of malfunctioning equipment patients were referred, and there were still non-payroll personnel. At the production cost it was found that depreciation counts with an Annualized Investment Cost method on medical as well as non-medical equipment was not yet implemented, there were non-functioning equipment, and the operation realization cost (personnel, water, air, electricity expenses) was still high. It was found that Cost Containment efforts implemented at SIH was still poor.

It can be deduced that all the above mentioned was due to the fact that the Surabaya Islamic Hospital Radiology Unit did not yet properly implement Cost Containment (Cost Awareness, Cost Monitoring, Cost Management, Cost Incentives).

**Keywords:** Cost Recovery Rate, Cost Containment, Cost Awareness, Cost Monitoring, Cost Management, Cost Incentives