

ABSTRACT**Cost Analysis and Factors Affecting Total Cost of Treatment for Mastectomy****(A Study at Surgery Departement, Dr. Soetomo Teaching Hospital Surabaya)**

Mastectomy is a surgical procedure to remove breast partially or completely to treat breast cancer. Mastectomy improves survival rate and reduce mortality in patients with early stage of breast cancer, unfortunately it has an expensive cost. It is affected by several factors such as patients (stage of cancer, comorbid, and length of stay), surgical factors (types and duration of surgery), and patient's drug use (antibiotics, analgesics, and anesthetics). Indonesian government provide health insurance services to cover the total cost of mastectomy patient based on INA-CBGs. However, hospitals are still suffering losses because it doesn't suitable with the standard tariff of hospital services.

The aim of this study is to analyze total cost and factors affecting total cost of treatment for breast cancer patient who perform mastectomy at Surgery Departement Ward, Dr. Soetomo Teaching Hospital Surabaya.

An observasional study has been performed at Surgery Departement Ward, Dr. Soetomo Teaching Hospital Surabaya. The samples were taken at July, 1st 2015 until September, 30th 2015 (N= 42). Patient's data collection were reviewed prospectively using descriptive analysis for total cost and statistical analysis for the factors affecting total cost.

The average total cost for breast cancer patient who perform mastectomy was Rp 15.641.830,- and 5,94% lower than INA-CBGs tariff. Components of cost most affecting was cost of surgery (56,9%) and the factors affecting total cost were types of mastectomy ($p = 0,010$), length of stay ($p = 0,020$) and breast cancer stage ($p = 0,035$).

Keyword: Cost analysis, total cost, cost of therapy, factors affecting total cost, breast cancer, mastectomy