ABSTRAK

Gede Made Wisnu Suarthana, (2026), Mengungkap Penerapan *Cost containment* dalam Upaya Mencapai *Cost Recovery Rate* yang Ideal di RS X di Bali. Singaraja: Program Studi Magister Akuntansi, Program Pascasarjana, Universitas Pendidikan Ganesha..

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Kata-kata kunci: cost containment, *Cost Recovery Rate*, efisiensi biaya, rumah sakit

Penelitian ini bertujuan untuk menganalisis penerapan *cost containment* dan strategi yang diterapkan RS X di Bali dalam upaya mencapai *Cost Recovery Rate* (CRR) yang ideal. Penelitian difokuskan pada empat aspek pengendalian biaya, yaitu *cost awareness*, *cost management*, *cost monitoring*, dan *cost incentive*, serta strategi peningkatan pendapatan dan efisiensi beban operasional rumah sakit. Penelitian ini menggunakan pendekatan kualitatif dengan desain studi kasus di RS X di Bali. Subjek penelitian meliputi manajemen dan pegawai yang terlibat langsung dalam pelayanan serta pengelolaan keuangan rumah sakit. Data primer diperoleh melalui wawancara mendalam dan observasi terhadap 14 informan. Data sekunder berasal dari laporan keuangan dan laporan anggaran. Instrumen penelitian berupa pedoman pencatatan dokumen dan catatan wawancara yang mendalam. Keabsahan data diuji melalui triangulasi sumber, waktu dan metode. Data dianalisis melalui tahapan reduksi data, penyajian data, serta penarikan simpulan dan verifikasi. Hasil penelitian menunjukkan bahwa nilai CRR RS X mengalami fluktuasi, yaitu sebesar 103% pada tahun 2021, 83% pada tahun 2022, 86% pada tahun 2023, dan 82% pada tahun 2024. Penerapan *cost containment* telah berjalan, tetapi belum sepenuhnya efektif. *Cost awareness* belum merata hingga level operasional, *cost monitoring* masih bersifat parsial dan belum didukung sistem informasi terintegrasi, serta *cost incentive* khusus untuk mendorong efisiensi belum diformalkan. Strategi peningkatan CRR dilakukan melalui pengembangan layanan unggulan, perluasan kerja sama dengan pihak asuransi, efisiensi farmasi dan bahan medis habis pakai, pembelian konsolidasi, serta digitalisasi layanan. Penelitian ini menyarankan penguatan budaya sadar biaya, penyusunan kebijakan dan sistem penghargaan efisiensi, serta pengembangan Sistem Informasi Manajemen Rumah Sakit (SIMRS) terintegrasi berbasis unit kerja agar pengendalian biaya dapat dilaksanakan secara terukur, berkelanjutan, dan tetap menjaga mutu pelayanan.

ABSTRACT

Gede Made Wisnu Suarthana, (2026), *Uncovering the Application of Cost Containment in Efforts to Achieve an Ideal Cost Recovery Rate at Hospital X in Bali. Singaraja: Master's Program in Accounting, Graduate School, Ganesha University of Education.*

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Keywords: cost containment, Cost Recovery Rate, cost efficiency, hospital

This study aims to analyze the implementation of cost containment and the strategies employed by Hospital X in Bali in an effort to achieve an ideal Cost Recovery Rate (CRR). The study focuses on four aspects of cost control4namely, cost awareness, cost management, cost monitoring, and cost incentives4as well as strategies to increase revenue and improve the efficiency of the hospital's operating expenses. This study employs a qualitative approach using a case study design at Hospital X in Bali. The study subjects included management and staff directly involved in patient care and hospital financial management. Primary data were collected through in-depth interviews and observations of 14 informants. Secondary data were derived from financial statements and budget reports. Research instruments consisted of document recording guidelines and in-depth interview transcripts. Data validity was tested through triangulation of sources, time, and methods. Data were analyzed through the stages of data reduction, data presentation, and conclusion drawing and verification. The results showed that Hospital X's CRR fluctuated, standing at 103% in 2021, 83% in 2022, 86% in 2023, and 82% in 2024. Cost containment measures have been implemented but are not yet fully effective. Cost awareness has not been uniformly adopted at the operational level; cost monitoring remains partial and is not supported by an integrated information system; and specific cost incentives to promote efficiency have not yet been formalized. Strategies to improve the CRR include developing flagship services, expanding partnerships with insurance providers, optimizing the use of pharmaceuticals and medical supplies, consolidating procurement, and digitizing services. This study recommends strengthening a cost-conscious culture, establishing policies and incentive systems for efficiency, and developing an integrated Hospital Management Information System (HMIS) based on work units so that cost control can be implemented in a measurable and sustainable manner while maintaining service quality.