ABSTRAK

Rumah sakit pada era Jaminan Kesehatan Nasional (JKN) dituntut mampu memberikan pelayanan kesehatan yang bermutu dengan tetap menjaga keberlanjutan kinerja keuangan. Penelitian ini bertujuan untuk menganalisis kinerja RS Windu Husada Badung berdasarkan unit cost, profitabilitas, efisiensi, dan mutu pelayanan pada tahun 2024.

Penelitian ini menggunakan pendekatan deskriptif kuantitatif dengan metode studi kasus. Data diperoleh dari laporan keuangan, laporan operasional rumah sakit, data pelayanan, serta kuesioner kepuasan pasien. Analisis unit cost menggunakan metode Activity Based Costing (ABC). Profitabilitas diukur dengan rasio Gross Profit Margin (GPM), Net Profit Margin (NPM), dan Return on Assets (ROA). Efisiensi dianalisis menggunakan indikator Bed Occupancy Rate (BOR), Average Length of Stay (ALOS), Turn Over Interval (TOI), dan Bed Turn Over (BTO), sedangkan mutu pelayanan diukur berdasarkan tingkat kepuasan pasien.

Hasil penelitian menunjukkan bahwa beberapa pelayanan memiliki unit cost yang lebih tinggi dibandingkan tarif pelayanan sehingga menimbulkan defisit biaya, terutama pada unit kamar operasi. Rumah sakit memperoleh GPM sebesar 75,61%, NPM sebesar 2,15%, dan ROA sebesar 1,36%. Indikator efisiensi menunjukkan BOR sebesar 80,03%, ALOS sebesar 2,76 hari, TOI sebesar 1,14 hari, dan BTO sebesar 82,08 kali per tahun, yang mengindikasikan pemanfaatan tempat tidur telah efisien. Hasil penilaian mutu pelayanan juga menunjukkan tingkat kepuasan pasien berada pada kategori baik.

Berdasarkan hasil penelitian dapat disimpulkan bahwa kinerja RS Windu Husada Badung telah menunjukkan kondisi yang baik dari aspek efisiensi dan mutu pelayanan. Namun, diperlukan evaluasi terhadap pengelolaan biaya dan penetapan tarif pelayanan agar keberlanjutan kinerja keuangan rumah sakit tetap terjaga.

Kata kunci: Kinerja Rumah Sakit, Unit Cost, Activity Based Costing, Profitabilitas, Efisiensi, Mutu Pelayanan.

ABSTRACT

Hospitals operating under the National Health Insurance (Jaminan Kesehatan Nasional/JKN) system are required to provide quality healthcare services while maintaining financial sustainability. This study aims to analyze the performance of RS Windu Husada Badung based on unit cost, profitability, efficiency, and service quality during 2024.

This study employed a quantitative descriptive approach with a case study method. Data were obtained from the hospital's financial and operational reports, service data, and patient satisfaction questionnaires. Unit cost was analyzed using the Activity-Based Costing (ABC) method. Profitability was measured using the Gross Profit Margin (GPM), Net Profit Margin (NPM), and Return on Assets (ROA) ratios. Efficiency was assessed using Bed Occupancy Rate (BOR), Average Length of Stay (ALOS), Turnover Interval (TOI), and Bed Turnover (BTO), while service quality was evaluated based on patient satisfaction.

The results showed that several healthcare services had unit costs exceeding service tariffs, resulting in cost deficits, particularly in the operating room unit. The hospital achieved a GPM of 75.61%, NPM of 2.15%, and ROA of 1.36%. Efficiency indicators showed BOR of 80.03%, ALOS of 2.76 days, TOI of 1.14 days, and BTO of 82.08 times per year, indicating efficient bed utilization. Patient satisfaction results also indicated good service quality.

In conclusion, the hospital demonstrated good performance in terms of efficiency and service quality. However, improvements in cost management and service tariff evaluation are necessary to enhance financial sustainability under the National Health Insurance system.

Keywords: Hospital Performance, Unit Cost, Activity-Based Costing, Profitability, Efficiency, Service Quality.