ABSTRAK

Penelitian ini dilakukan untuk mengevaluasi struktur biaya layanan hemodialisa pada pasien gagal ginjal kronik di RS Dr Abdul Radjak Purwakarta dengan menerapkan pendekatan *Activity-Based Costing* (ABC) metode *bottom-up*, serta mengidentifikasi faktor-faktor penyebab inefisiensi melalui pendekatan *Value Stream Mapping* (VSM). Metode ABC digunakan untuk menghitung unit cost secara lebih akurat dengan mengalokasikan biaya berdasarkan konsumsi aktivitas, sedangkan VSM digunakan untuk memetakan proses layanan guna mendeteksi potensi inefisiensi.Hasil penelitian menunjukkan bahwa terdapat perbedaan signifikan antara unit cost aktual dengan tarif INA-CBG's, di mana biaya aktual lebih tinggi, yang berpotensi menimbulkan defisit keuangan bagi rumah sakit. Integrasi metode ABC dan VSM memberikan gambaran menyeluruh mengenai struktur biaya dan alur proses layanan, serta menghasilkan rekomendasi strategis bagi manajemen rumah sakit dalam pengendalian biaya dan peningkatan efisiensioperasional layanan hemodialisa

Kata Kunci:*Activity-Base Costing,Value Stream Mapping,*Hemodialisa,*Unit Cost,*Inefisiensi

ABSTRACT

This study was conducted to evaluate the cost structure of hemodialysis services for chronic kidney disease patients at Dr Abdul Radjak Hospital Purwakarta by applying the bottom-up Activity-Based Costing (ABC) approach and identifying the causes of inefficiency using the Value Stream Mapping (VSM) method. ABC was applied to calculate unit costs more accurately by allocating costs based on activity consumption, while VSM was utilized to map service processes and identify non-value-added activities.The findings revealed asignificant discrepancy between the actual unit cost and the INA-CBG's reimbursement rate, with actual costs being higher, potentially leading to financial deficits for the hospital. Moreover, the majority of service activities were found to contain waste elements such as waiting times, inefficient movements, and process duplication. The integration of ABC and VSM effectively uncovered the root causes of inefficiency and provided strategic recommendations for hospital management in cost control and enhancing operational efficiency of hemodialysis services

Keywords:Activity-BaseCosting,Valuestream Mapping,Hemodialysis,Unit Cost,Inefficiency