

Abstract Type : Poster

Abstract Submission No. : PO-1435

**Cost Analysis of Diabetes Mellitus (DM) with Complications Services and
Inflication Factors of Handling of Diabetes Mellitus in Interpretation of
Bulukumba District, Year 2018**

Sahnaz Vivinda Putri

Department of Management, International University Semen Indonesia, Indonesia

Objectives: There is a gap in rates between hospitals and *BPJS*-Indonesia (Universal Health Coverage) it is necessary to conduct a study of unit costs of services in patients with Diabetes Mellitus with complications where the unit cost is calculated using activity based costing. As one of the government-owned health service facilities, the *Bulukumba* Regional General Hospital has a role to provide quality services while maintaining efficiency due to the reduced government subsidies. This study aims to analyze the costs and identify the determinants of service inefficiencies in Diabetes Mellitus with complications so that they can be used as guidelines for cost control in serving patients.

Methods: This type of research is descriptive analysis using primary data (observations and interviews) and secondary data in the form of data from the Regional General Hospital of *Bulukumba* in 2018. Cost analysis uses the Activity Based Costing (ABC) approach. ABC method to allocate costs by identifying the cost driver causes of the cost of Diabetes Mellitus with Complications.

Results: The results showed the component of the drug in the service of Diabetes Mellitus with Complications is a determinant of inefficiency. Efforts can be made by hospitals to overcome inefficiencies by making clinical practice guidelines, revising hospital formularies, and clinicians consistently using e-catalog drugs.

Conclusions: Conclusion of the results of the analysis of unit costs in DM Complications and determinants of inefficiency in managing DM in hospitalization in the General Hospital of *Bulukumba* in 2018 is a component of DM investment costs. DM Complications with hospitalization after AIC calculation is 14.86.890 IDR (1.055,55 USD) where the determinants of inefficiency in service for DM Complications are in drug administration activities, the hospital can do efficiency on drug administration.