

**DEVELOPMENT OF COST ANALYSIS GUIDANCE
FOR INDONESIAN HOSPITALS**



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**A THESIS SUBMITTED IN PARTIAL FULFILLMENT
OF THE REQUIREMENTS FOR
THE DEGREE OF MASTER OF SCIENCE
(SOCIAL, ECONOMIC AND ADMINISTRATIVE PHARMACY)
FACULTY OF GRADUATE STUDIES
MAHIDOL UNIVERSITY
2018**

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ABSTRACT

This study describes the development of a costing manual book and template as a guide for costing analysis in Indonesian hospitals. This management tool developed in stages, from systematic review to tool drafting, testing in the real life environment and approval from stakeholders. Costing templates were developed using Microsoft Excel formulas, such as IF, SUMIF and TRANSPOSE. Eighteen articles on unit costs of hospital medical services in Asia during 1997-2016 were analysed and published as a systematic review. Then, the costing manual book and template were designed for the Indonesian hospital context. A costing analysis in a district hospital was conducted using the guidance. The costing template successfully assessed the unit costs of medical services in the study hospital. It can calculate the unit costs of medical services for 3 main objectives: hospital internal management, reimbursement rate setting and economic evaluation. The costing results, as well as the tools, were reviewed and approved by the study hospital staff and stakeholders. Finally, the costing guidance was distributed to the public. The model test was only tested in one hospital. However, it was designed to be flexible enough to adapt to different hospital organization structures. The cost analysis guidance is relevant and applicable to district hospitals in Indonesia. It is well accepted by stakeholders and helpful in calculating the hospital unit costs in a practical way. Hopefully, there will be further hospital cost analyses in the future. These cost analyses can then be used as inputs for universal health coverage development.

KEY WORDS: COST ANALYSIS/ COSTING GUIDANCE/ INDONESIAN HOSPITALS

162 pages