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Cost Management

A STRATEGIC EMPHASIS

SIXTH EDITION



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Tubagus Raymond: Penerapan Activity Based Cost dalam Menghitung Unit Cost Pelayanan Di Rumah Sakit Tubagus Raymond, Mengapa buku ini penting? Buku ini merupakan satu satunya referensi bacaan berbahasa Indonesia terkait implementasi metode Activity Based Cost ABC dalam menghitung unit cost pelayanan di RS. Melalui buku ini pembaca dapat mengetahui bagaimana cara menggunakan metode ABC dalam proses menghasilkan informasi biaya per produk di RS dan organisasi pelayanan kesehatan secara umum. Pada bagian awal buku ini disajikan tentang pentingnya mengelola biaya di RS yang dilanjutkan dengan pemaparan mengenai biaya dan perilakunya dalam bab 2. Bagian selanjutnya membahas perkembangan penggunaan metode perhitungan unit cost di RS Indonesia dan kelemahan metode konvensional. Pada bab 4 juga dipaparkan terkait ABC dan sistem biaya berbasis aktivitas di RS. Bagian selanjutnya dipaparkan tentang step by step implementasi ABC dalam menghitung unit cost pelayanan di RS. Buku ini menjadi sangat penting bagi manajemen dan SDM RS terutama dalam memandu penerapan konsep ABC dalam mengelola biaya dan menghitung unit cost pelayanan. Kepada siapa buku ini ditujukan? Prinsipnya buku ini ditujukan bagi manajemen. Manajemen RS: direksi, Manajer kepala instalasi RS, Manajer staf keuangan, S2 manajemen RS, S2 manajemen Gizi kesehatan, S2 asuransi kesehatan, S2 kebijakan kesehatan dll. Mahasiswa S1 Fakultas kesehatan masyarakat, mahasiswa FE yang ingin mempelajari industri pelayanan kesehatan. Pemerhati manajemen RS, organisasi pelayanan kesehatan lainnya. Buku ini berisi panduan bagi RS dan organisasi pelayanan kesehatan dalam menghitung unit cost pelayanan dengan metode Activity Based Cost ABC. Untuk mendapatkan pemahaman

menyeluruh tentang proses perhitungan unit cost pelayanan di RS organisasi pelayanan kesehatan penulis membagi buku ini kedalam 7 bab Pada bagian awal buku ini bab 1 menyajikan terkait tren peningkatan biaya di industri pelayanan kesehatan yang mengharuskan manajemen RS perlu mengelola biayanya Agar mendapatkan pemahaman tentang biaya pada bab 2 dijelaskan tentang konsep biaya serta perilakunya Hal ini penting bagi manajemen dalam mengambil berbagai keputusan berdasarkan informasi biaya Sebelum membahas lebih penulis juga mencoba menjelaskan tentang perkembangan penggunaan metode perhitungan unit cost pelayanan di RS Indonesia Bab 3 Pada bab ini diawali dengan adanya kebijakan untuk menggunakan metode tertentu hingga perkembangan metode ABC Pada bab ini juga dijelaskan berbagai kelemahan metode konvensional dan pentingnya metode ABC dalam menghitung unit cost pelayanan Sebagai persiapan dalam memahami proses perhitungan unit cost pada bab 4 disajikan beberapa hal terkait dengan perhitungan unit cost pelayanan dan pentingnya sistem biaya berbasis ABC di RS Penerapan dan proses rinci perhitungan unit cost selanjutnya akan disajikan pada bab 5 Bab ini akan menjelaskan tahapan dan langkah langkah disertai contoh dalam melakukan perhitungan unit cost pelayanan dengan metode ABC Sedangkan bab 6 merupakan kelanjutan bab 5 dimana berisi tentang bagaimana RS dapat melakukan analisis biaya secara reguler Akhir dari buku ini bab 7 akan menjelaskan rinci tentang penggunaan informasi biaya dalam mendukung berbagai keputusan manajerial di RS

Loose Leaf for Cost Management: A Strategic Emphasis Paul Juras, Edward Blocher, David F. Stout, Gary Cokins, 2018-03-29 Moody's International Manual, 2000

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