

Analysis of the Accuracy of the Fourth Character ICD-10 Diagnostic Code on Patients' Medical Records in Support of INA-CBG's Payment System

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A B S T R A C T

The accuracy of ICD-10 fourth-character diagnosis coding plays an important role in producing valid health data and supporting the healthcare payment system under the INA-CBG's payment system. The fourth character provides more detailed specifications of a diagnosis, thereby improving the accuracy of disease classification, producing more accurate clinical information, and supporting accurate case grouping and healthcare financing. This study aimed to analyze the accuracy of ICD-10 fourth-character diagnosis coding in patient medical records at Faga Husada General Hospital. This study employed a descriptive quantitative method with a sample of 89 inpatient medical record files. Data were collected through observation and interviews. The results showed that 68 medical record files (76.4%) had accurate diagnosis codes, while 21 files (23.6%) had inaccurate diagnosis codes. The most common coding error was the Non-Specific Code (NSC), found in 19 files (90.5%), followed by the Inappropriate Code (IC), found in 2 files (9.5%). Factors affecting coding inaccuracy included human resources, standard operating procedures (SOPs), documentation, and supporting facilities. The study concluded that most ICD-10 fourth-character diagnosis coding at Faga Husada General Hospital was accurate; however, inaccuracies in the diagnosis coding process were still found.

INTRODUCTION

Medical records are documents that contain the patient's identity, the results of examinations, treatments, actions, and other health services that have been provided to patients. Medical records have an important role as a source of information in the implementation of health services, quality evaluation, and the management and financing of health services (Astuti, Purwanti and Devhy, 2025). Good medical record management requires complete, accurate information, and can be used as a basis for the process of health services and administration (Salsiani Sinta and Sulistiawan, 2022). The development of information technology also encourages the transformation of medical record management towards Electronic Medical Records (RME) to increase the effectiveness, efficiency, security, and availability of health information. The implementation of RME in health care facilities in Indonesia is regulated through the Regulation of the Minister of Health of the Republic of Indonesia Number 24 of 2022 concerning Medical Records (Permenkes RI No. 24, 2022). In the management of health information, diagnosis coding is one of the important activities because it transforms clinical information in medical records into structured data that can be used for various health service and administration needs.

Diagnosis coding is carried out using the International Classification of Diseases (ICD-10) developed by the World Health Organization (WHO) as a classification system of diseases and health problems used in health recording and reporting. The use of ICD-10 allows clinical diagnoses to be converted into standardized codes so that they can be used for health statistics, epidemiology, health information management, and health service financing (Budiyanti et al., 2023). The accuracy of coding is greatly influenced by the accuracy of medical terminology and the compatibility between documented diagnoses and established codes (Kuntoadi, Sucipto and Firmansyah, 2025). Inaccuracies in documentation and coding can cause clinical information to be less specific and reduce the quality of health data (Alvionita and Adhani, 2024). Code accuracy is also a concern in the case classification process because diagnosis data is one of the bases in the grouping of patients in a case-based payment system. Therefore, diagnosis coding is not only related to the recording of medical data, but also

related to the quality of information used in decision-making and management of health service financing.

The accuracy of the diagnosis code becomes increasingly important in the use of the fourth character of ICD-10 because it provides more specific details of the diagnosis after the category of three characters. The use of the fourth character can provide additional information about the type, location, etiology, or specific characteristics of a disease so that the diagnosis can be classified more precisely. Research by Rahadiyanto et al. (2024), shows that the accuracy of diagnosis coding with the application of the fourth character is still not optimal and is influenced by the competence of the officer, the availability of standard operating procedures, and the supporting means of coding. Research by Sari, Kurniawan and Amalia (2025), also shows that the accuracy of diagnosis coding in RME still faces problems, especially when the diagnosis code is not equipped with the fourth character so that the diagnosis information becomes less specific. Meanwhile, Apriyanti, Hermawan and Annisa (2024) show that the accuracy of disease coding in medical records is still an aspect that needs to be considered in the management of health information. This problem shows that the accuracy of the fourth character needs to be considered to produce more specific diagnosis data and in accordance with the patient's clinical condition.

The accuracy of diagnosis coding is also related to the case-group-based health service financing system. In the INA-CBG's system, diagnosis and procedure data are used as part of the process of grouping cases to determine health service rates. Therefore, coding errors can cause case group inconsistencies and potentially affect the accuracy of health service claims (Permenkes RI No.26, 2021). Liu et al. (2024), show that the accuracy of the ICD-10 code can be influenced by the quality of clinical documentation, the consistency of the application of coding rules, and the competence of officers, while code inaccuracies can have an impact on the validity of health administrative data. Susanty and Hardisman (2025), emphasized that the use of the fourth character provides more detailed diagnosis specifications and is important in the case classification process in the development of health financing systems. Kuntoadi, Sucipto and Firmansyah (2025), also emphasized the importance of the accuracy of medical terminology in supporting the accuracy of diagnostic codes. In addition, Widodo et al. (2023), explained that research needs to show differences and novelty values compared to previous research, so that the analysis of the accuracy of the diagnosis code in the context of certain health care facilities is still relevant to be carried out. Thus, the accuracy of the fourth-character ICD-10 diagnostic code is an important part in producing valid clinical data while supporting the process of case grouping and financing of health services.

Based on the results of initial observations conducted in February 2025 at Faga Husada General Hospital, out of 30 inpatient medical record files, inaccuracies in ICD-10 diagnosis coding were still found, especially in the use of the fourth character. A total of 8 medical record files showed incomplete or inaccurate diagnosis codes. These inaccuracies cause the diagnosis to be less specific and potentially affect the accuracy of the determination of case groups in the INA-CBG's payment system, which can further have an impact on the inconsistency of hospital health service claim rates. These preliminary findings indicate the need for further analysis of the accuracy of the ICD-10 diagnosis code, especially the fourth character, as well as factors that can cause coding inaccuracies. Based on these conditions, this study was conducted with the title "Analysis of the Accuracy of the Fourth Character ICD-10 Diagnosis Code on Patients' Medical Records in Support of INA-CBG's Payment System."

METHODS

This study uses a quantitative descriptive design with a cross-sectional approach to describe the accuracy of coding the fourth-character ICD-10 diagnosis in the medical records of inpatients at Faga Husada Hospital for the period October–December 2025. The study population amounted to 838 medical record files, with a sample of 89 files determined using the Slovin formula with an error rate of 10% and selected using purposive sampling techniques based on the criteria of files containing the

diagnosis with the fourth-character ICD-10 code (Mushofa, Hermina and Huda, 2024). Data collection was carried out through documentation studies, observations, and interviews with one medical record officer involved in the coding process. The research instrument was in the form of an observation checklist sheet and semi-structured interview guidelines which were used to assess the conformity of the code with the ICD-10 standard and identify the types and factors causing coding inaccuracies. The data were analyzed descriptively through the editing, coding, entry, and cleaning stages, then the percentage of coding accuracy was calculated and the types of errors and factors causing coding inaccuracies were identified to be presented in the form of tables and graphs.

RESULTS & DISCUSSION

Fourth-Character ICD-10 Diagnosis Code Accuracy Percentage

The percentage accuracy of the fourth character ICD-10 diagnosis code was obtained based on the results of observation of 89 inpatient medical record files at Faga Husada Hospital. The assessment was carried out by comparing the diagnosis code listed in the medical record with the standard code based on ICD-10 guidelines.

Table 1. Fourth-Character ICD-10 Diagnostic Code Accuracy Percentage

Yes	Category	Frequency (f)	Percentage (%)
1	Accurate Code	68	76,5
2	Inaccurate Code	21	23,6
Total		89	100

Source: Primary Data, 2026

Based on Table 4.1, out of 89 inpatient medical record files at Faga Husada Hospital, 68 files (76.4%) had an accurate fourth-character ICD-10 diagnosis code, while 21 files (23.6%) had inaccurate diagnosis codes. These results showed that most of the diagnostic codes checked were in accordance with the ICD-10 standard, although there were still a number of files that had inaccuracies in their coding.

The accuracy of the fourth-character ICD-10 diagnosis code is the compatibility between the diagnosis code set and the standard code based on the guidelines of the International Classification of Diseases Tenth Revision (ICD-10). The use of the fourth character aims to provide a more detailed classification of diseases through the diagnosis subcategory so that the information produced becomes more specific and accurate. The accuracy of diagnosis coding also plays a role in improving the quality of health data, hospital reporting, and supporting decision-making in health services.

Based on the results of the study, of the 89 medical record files studied, there were 68 files (76.4%) with an accurate fourth-character ICD-10 diagnosis code and 21 files (23.6%) that were inaccurate. This percentage shows that the implementation of diagnosis coding at Faga Husada Hospital has generally gone quite well because most of the codes checked are in accordance with ICD-10 guidelines. However, the discovery of 23.6% of inaccurate codes indicates that the coding process still needs improvement, especially in ensuring the use of the most specific codes in accordance with the available diagnostic information.

The results of this study show a higher level of accuracy than the research of Sari et al. (2022), regarding the analysis of the accuracy of diagnosis codes based on ICD-10 on outpatient medical records at the Baubau City Health Center. The study obtained an accuracy rate of 41.56%, while the inaccuracy was 58.44%. These inaccuracies are influenced by human resource factors, lack of coding training, unavailability of ICD-10 books, and budget limitations. In addition, the research of Munandziroh et al. (2024), regarding the analysis of the accuracy of the diagnosis code based on ICD-10 with the application of the fourth character at the Genuk Health Center UPTD showed an accuracy level of 27.23%, while the inaccuracy was 72.77%. These inaccuracies are influenced by coding officers who are not from PMIK, the provision of codes that are only up to the third character, the unavailability of diagnostic coding SOPs, and the use of code lists other than ICD-10.

The difference in results shows that the level of coding accuracy can differ based on the condition of human resources, training, the availability of supporting facilities, the implementation of SOPs, and the implementation of coding based on ICD-10 guidelines. At Faga Husada Hospital, the availability of officers involved in the coding process, training conducted periodically, the existence of SOPs, and the availability of ICD-10 books are conditions that support the implementation of coding. However, an inaccuracy of 23.6% still needs to be concerned because it can affect the quality of diagnosis information generated from medical records. Thus, it can be concluded that the accuracy of the fourth-character ICD-10 diagnosis code at Faga Husada Hospital reaches 76.4%, so most of the

coding has been done correctly, but there are still 23.6% of codes that are inaccurate and need to be improved through the accuracy of the coder and the completeness of diagnostic information.

Types of Fourth Character ICD-10 Diagnosis Coding Errors

The type of fourth-character ICD-10 diagnosis coding error was obtained based on the results of observations of 21 inpatient medical record files that had inaccurate codes. The data were then grouped into three types of errors, namely KKTD (Fourth Character Not Used), KTS (Non-Specific Code), and KTSU (Inappropriate Code)

Table 3. Types of Fourth-Character ICD-10 Diagnosis Coding Errors

Yes	Types of Errors	Frequency (f)	Percentage (%)
1	Fourth Character Not Used (KKTD)	0	0
2	Non-Specific Codes (KTS)	19	90,5
3	Inappropriate Code (KTSU)	2	9,5
Total		21	100

Source: Primary Data, 2026

Based on Table 4.2, of the 21 medical record files that experienced inaccuracies in the fourth-character ICD-10 diagnosis code, the most common type of error was found to be Non-Specific Code (KTS) as many as 19 files (90.5%), then Inappropriate Code (KTSU) as many as 2 files (9.5%). Meanwhile, the Fourth Unused Character (KKTD) was not found or 0%.

The fourth type of ICD-10 diagnosis coding error is a form of inconsistency in providing the diagnosis code with the International Classification of Diseases Tenth Revision (ICD-10) guidelines. The use of the fourth character aims to provide more detailed information on the subcategories of diseases so that the resulting diagnosis becomes more specific and accurate. Inaccuracies in the use of the fourth character can cause health information to be inaccurate, reduce the quality of health data, and affect reporting and decision-making in health services.

The results showed that of the 21 inaccurate diagnosis codes, as many as 19 codes (90.5%) were Non-Specific Codes (KTS) and 2 codes (9.5%) were Inappropriate Codes (KTSU), while KKTD was not found. The predominance of KTS errors shows that the main problem in coding does not lie in the non-use of the fourth character, but in the selection of codes that are not specific enough to describe the patient's diagnosis condition.

These results are different from the research of Alvionita and Adhani (2024), regarding the evaluation of the accuracy of terminology and the accuracy of the infectious disease diagnosis code at RSI Siti Hajar Sidoarjo. The study found three types of errors, namely the inaccuracy of the fourth character by 38.9%, the inaccuracy of the fourth character by 54.1%, and the incorrect selection of codes by 7%. Meanwhile, the research of Yuliani, Ariani and Widanti (2024), regarding the analysis of the factors that cause the inaccuracy of the injury diagnosis code showed that the fourth character was inaccurate by 4%, which was caused by the diagnosis written by the doctor was not specific.

The percentage difference between this study and the previous study can be caused by differences in case characteristics, diagnosis documentation, officer ability, and conditions of coding implementation in each health care facility. However, this study has similarities with previous research that the clarity of diagnosis, accuracy of officers, and the suitability of the use of coding guidelines are important parts in determining the accuracy of the diagnosis code (Zebua, 2022). Thus, it can be concluded that the most dominant type of error in this study is the Non-Specific Code (KTS) of 90.5%. These findings show the need to increase precision in selecting the most specific code according to the diagnosis information and ICD-10 guidelines so that the quality of the health information produced becomes more accurate.

Factors Causing Inaccuracies in Coding Fourth Character ICD-10 Diagnosis

The factors causing the inaccuracy of the fourth character ICD-10 diagnosis coding were obtained based on the results of interviews with medical record officers involved in the diagnosis coding process at Faga Husada Hospital. The factors analyzed included human resources, standard operating procedures, documentation, and coding supporting facilities.

Human Resources (HR)

Based on the results of the interview, it is known that the diagnosis written by the doctor in some cases is still incomplete and general. Acute, chronic, and comorbidity conditions are also sometimes not specifically explained, making it difficult for the coder to determine the appropriate fourth-character ICD-10 code.

Standard Operating Procedures (SOP)

Based on the results of the interview, it shows that Faga Husada Hospital already has a Standard Operating Procedure (SOP) which is used as a guideline in the implementation of diagnosis coding. The SOP is a reference for officers in carrying out the coding process according to the procedures that apply in the hospital.

Infrastructure Facilities

Based on the results of the interview, it is shown that coding support facilities at Faga Husada Hospital are available. The ICD-10 book is used as a guideline in the coding process and the coding system used has followed the provisions of the Ministry of Health. The accuracy of ICD-10 diagnosis coding is influenced by various conditions related to the implementation of coding, work procedures, diagnosis documentation, and supporting facilities used. Accurate coding is needed to produce accurate health data, improve the quality of medical record information, and support health reporting and services. The diagnosis coding process must be carried out in accordance with applicable guidelines so that disease classification can accurately and specifically describe the patient's condition (WHO, 2016).

Based on the results of the study, human resources are the most relevant factor in coding inaccuracy. The coding process involves eight officers with different educational backgrounds and one person who acts as a coder. Even though the officers have received training twice a year, there are still obstacles in the form of incomplete and too common documentation of doctor's diagnoses. This condition can make it difficult for coders to determine the fourth character that is most suitable. Thus, the accuracy of coding does not only depend on the coder's ability, but also on the completeness and specifications of the diagnosis that is the basis of the coding process.

From the SOP aspect, the results of the study show that Faga Husada Hospital already has a coding SOP that is used as a guideline for officers. The existence of SOPs is a supporting element because it provides a reference in the implementation of diagnosis coding so that the coding process can be carried out in a directional and consistent manner.

From the aspect of infrastructure, the results of the study show that the ICD-10 book has been available and used as a guideline in the coding process. The coding system has also followed the provisions of the Ministry of Health. Thus, based on the results of the interview, infrastructure is not the main obstacle in the inaccuracy of coding the diagnosis of the fourth character ICD-10 at Faga Husada Hospital.

The results of this study have similarities with the research of Alvionita and Adhani (2024), which shows that human resources and the implementation of work procedures are factors related to the diagnosis coding process. In addition, the research of Yuliani, Ariani and Widanti, (2024), shows that inaccuracies in coding can be influenced by diagnosis documentation that has not been specifically written, making it difficult for officers to determine the diagnosis code. These results support the findings of this study that the completeness of the diagnosis information on which the coder is based has an important role in determining the accuracy of coding.

Based on the overall interview results, the factor that most affects the inaccuracy of the coding of the fourth character ICD-10 diagnosis is human resources, especially related to the completeness and specification of the diagnosis written by the doctor. Diagnoses that are still incomplete and too common can make it difficult for coders to determine the appropriate fourth-character code. Therefore, it is necessary to increase the completeness and clarity of the diagnosis by doctors as well as the accuracy of the coders in determining the code based on the ICD-10 guidelines.

CONCLUSION

Based on the results of the study on 89 medical record files of inpatients at Faga Husada Hospital, the accuracy of the fourth character ICD-10 diagnosis code was 76.4%, while 23.6% was inaccurate. The most dominant type of error was the Non-Specific Code (KTS) at 90.5%, while the Inappropriate Code (KTSU) was 9.5% and the Fourth Character Not Used (KKTD) was not found. The factor that most affects the inaccuracy of coding is human resources, especially the completeness and specificity of the diagnosis written by the doctor, so that it can be difficult for the coder to determine the right code. Therefore, Faga Husada Hospital is advised to conduct periodic coding evaluations, improve coordination between doctors and coders in completing specific diagnoses, and maintain coding training, SOP implementation, and the use of ICD-10 supporting facilities to improve coding accuracy and minimize errors.

This study has limitations because the assessment of coding accuracy was carried out on 89 inpatient medical record files using purposive sampling techniques and excavation of factors causing inaccuracies based only on interviews with one medical record officer involved in the coding process. In addition, the study focuses on the accuracy of the fourth character ICD-10 diagnosis code and its type of error, so it has not conducted further analysis of the impact of each code inaccuracy directly on the results of grouping and payment of INA-CBGs. These limitations need to be considered in interpreting the results of the study.

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