

ANALISIS PENEAPAN *ACTIVITY BASED COSTING SYSTEM* SEBAGAI  
ALTERNATIF DALAM PENETAPAN TARIF JASA RAWAT INAP  
RUMAH SAKIT UMUM DAERAH SANGGAU

ABSTRAK

Rumah Sakit merupakan salah satu perusahaan jasa yang berorientasi non-profit (nirlaba). Rumah sakit mempunyai tugas utama yaitu memberikan pelayanan kesehatan kepada masyarakat umum. Penelitian ini bertujuan untuk mengetahui (1) perhitungan tarif kamar rawat inap dengan menggunakan *Activity Based Costing System* (metode ABC), dan (2) jumlah perbedaan tarif kamar rawat inap yang diterapkan oleh RSUD Sanggau dengan metode *Activity Based Costing*. Metode analisis yang digunakan adalah metode analisis deskriptif dengan pendekatan komparatif. Penelitian ini dilaksanakan pada Rumah Sakit Umum Daerah Sanggau. Hasil penelitian menunjukkan (1) perhitungan tarif kamar rawat inap dengan menggunakan metode *Activity Based Costing* memberikan hasil yang lebih kecil untuk kelas VIP yaitu sebesar Rp 206.855 dan memberikan hasil lebih besar untuk kelas I, kelas II, dan kelas III masing-masing sebesar Rp 183.171, Rp 162.848, Rp 154.960 (2) perbedaan besarnya tarif kamar rawat inap untuk kelas VIP, kelas I, kelas II, dan kelas III masing-masing sebesar Rp 113.145, -Rp23.171, -Rp 43.848, -Rp 74.960. Hal ini disebabkan karena pembebanan biaya *overhead* pada masing-masing produk.

Kata Kunci: *activity based costing system*, tarif kamar rawat inap, *cost driver*

*An Analysis On The Implemetation Of The Activity Based Costing System As An Alternative In Setting The Inpatient Room Rates At The Regional General Hospital In Sanggau*

*ABSTRACT*

*The hospital is one of the service corporations with a non-profit orientation. The hospital has a primary responsibility of providing health services to the general public. This research aimed to determine (1) the calculation of inpatient room rate by using Activity Based Costing System (ABC method), and (2) the amount of difference in patient room rate applied by Regional General Hospital Sanggau by using Activity Based Costing Method. The method of analysis used was the descriptive analysis method with a comparative approach. The research was conducted at the Regional General Hospital Sanggau. The result showed that (1) the calculation in patient room rate by using activity based costing generated a smaller result for the VIP class i.e IDR 206.855 and greater results for first class, second class, and third class i.e IDR 183.171, IDR 162. 848, IDR 154.960 respectively (2) the difference of the amount of inpatient room rate for VIP class, first class, second class, and third class were IDR 113.145, IDR -23.171, IDR -42.848, IDR -74.960 respectively. This was due to the charging of overheads on each product.*

*Keywords: activity based costing system, inpatient room rate, cost driver.*