

ABSTRACT

Ahmad Ansyori Ro'is. 2015, ESSAY. Title : "The Analysis of hospitalization price using the cost method based on the activity of RSNU Banyuwangi"

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Keywords : Price, *Activity Based Costing*, ABC.

Activity Based Costing is one method of determining the rate used as a reference in determining activity rates. The purpose of this research is to: (1) to determine hospitalization price currently applied in Nahdatul Ulama Hospital. (2) knowing the results of application of the ABC method related to the accuracy of prices. (3) to compare hospitalization price currently applied on Nahdatul Ulama Hospital to ABC costing.

This study used descriptive qualitative approach where the goal is to systematically describe the determination the prices of hospitalization with the ABC method. The subjects of this research is the cost of the activity. The data were obtained by using observation, interviews, and documentation.

The results showed that there is a difference between the prices calculated using the ABC method with hospitalization rates that currently applied in RSNU affected by factors, facilities and services. Hospitals charge each of patient prices according to the facilities and costs incurred when patients are treated only, while the costs such as electricity costs, salaries of nurses, etc. are not charged to the patient so the price becomes high, after the price was analyzed using ABC methods, price on inpatient services VIP class amounting to Rp208.700 while the price currently applied is Rp354.000, next, price on inpatient services 'utama' class amounting to Rp184.374 while the prices currently applied is Rp289.000, next, price on inpatient services 'satu' class amounting to Rp146.372 while the rates currently applied is Rp180.000, next, prices on inpatient services 'dua' class amounting to Rp103.085 while the price currently applied is Rp140.000, the last is price on inpatient services 'tiga' class amounting to Rp81.422 while the price currently applied is Rp124.000. difference of the price using ABC methods and currently applied price is caused by diversification of cost consumption of each class and cost driver.