

ABSTRACT

Astari Mei Neni. 2014. A thesis. A title: "planning a method of activity based costing as an alternative tariff services hospitalization in order to promote a competitive advantage at hospital Aminah Blitar.

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A method of activity based costing one method that can be used as an alternative tariff service inpatient ward. This research was meant to find out the extent to which the application of activity based costing can be used as an auxiliary apparatus management in order to the tariff is services inpatient ward. So can increase a competitive advantage at the hospital.

This research using a method of quantitative descriptive, namely of emphasis on testing the theory then analyzed through a tally a method of activity based costing. Next comparing the fare long with the new rate based on fee-based costing activity. Then comparing the new rate with fare of another hospital in Blitar.

The result of the calculation rate inpatient services using ABC method is a VIP class Rp.173.309, class I Rp. 147.428, class II Rp 133.824, and class III Rp 124.541, while a long fare is VIP class Rp 375.000, class I Rp 250.000, class II Rp 150.000 and class III Rp 60.000. difference between the new and the old tariff rates for VIP class Rp 201.691, class I Rp 104.848, class II Rp 16.930 and class III (64.002). in the calculation method of activity based costing are elimination using many activities, among other, activity of patient care, maintenance activity on investment, patient, patient care activity and use a lot of cost drivers such as the number of patients hospitalized days, long floor area and KWH of electricity. Based on explanation above, then investigators should advise method using activity based costing are elimination to determine the price of the basic services of a hospital to VIP class, class I, class II, and class III should continue to use the old rate for hospital policies that set the price of the more.