

ABSTRACT

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Key Word : Activity Based Costing, Cost Driver, Main Cost of Service

This study aims to determine the main cost of inpatient services in hospitals using calculations with Activity Based Costing (ABC) system and know the comparison result of inpatient services main cost with Activity Based Costing (ABC) System and method of traditional cost.

This study uses a descriptive qualitative approach where the objective is to describe systematically calculating the main cost of inpatient services in Medika Hospital of Lawang. The data analysis is through three stages: Calculating the main cost of inpatient services of the traditional system, calculating the main cost of inpatient services by the ABC system, then comparing the calculation of the main cost of inpatient services based on ABC system with traditional system.

The calculation results of the main cost of inpatient services using the ABC system when compared to traditional systems are; the ABC system gives smaller results for VIP Class, Class I and Class II. While for Class III +, Kids room, and Class III, ABC system gives greater results. ABC concept has been able to allocate the activity cost to each class room hospitalization more precisely. The activity of water use was measured by the amount of the water use. Cleanliness and maintenance activities were measured with different floor area corresponding to the class. Inventory shrinkage activity was measured by the number of days of hospitalization and based on the inventory differences. The shrinkage room activity was measured with a floor area of each room.