

ABSTRACT

*Comparison of Hospitalization Rates by Traditional Costing and ABC in Relation to Minimum Service Standards
(Case Study In Jenderal Ahmad Yani Hospital Metro)*

By

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This research aim to compare the rates of hospitalization at the RSUD Jenderal Ahmad Yani based on the Activity Based Costing (ABC) and with tariff decided by regency government (traditional costing). Hospitals themselves in providing services based on minimum service standards. This research uses descriptive analysis method. Data obtained by analyzing documents and participant observation is then compared to the existing literature.

Implementation of ABC provides an excellent effect in improving efficiency and accuracy than the traditional costing, so that ABC can be use as a good alternative for the determination of rates of inpatient hospital room. While the results of the calculation of Minimum Service Standards indicators show the ideal indicator on the calculation of the BOR, TOI, GDR, and NDR but less ideal indicator on the calculation of the Average LOS and BTO.

Key words: Traditional Costing, Activity Based Costing, Minimum Service Standards.

ABSTRAK

Komparasi Tarif Rawat Inap Berdasarkan *Traditional Costing* dan *ABC* dalam Kaitannya dengan Standar Pelayanan Minimal (Studi Kasus pada RSUD Jenderal Ahmad Yani Kota Metro)

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Penelitian ini membandingkan tarif kamar rawat inap pada RSUD Jenderal Ahmad Yani Kota Metro berdasarkan perhitungan biaya berdasar aktivitas (*ABC*) dengan tarif yang ditetapkan oleh peraturan pemerintah daerah (perhitungan biaya metode tradisional). Rumah sakit sendiri dalam memberikan pelayanan berdasar pada Standar Pelayanan Minimal. Metode penelitian yang digunakan adalah metode analisis deskriptif. Data diperoleh dengan menganalisis dokumen dan observasi partisipan kemudian dibandingkan dengan literatur yang ada.

Penerapan metode biaya berdasar aktivitas (*ABC*) memberikan hasil perhitungan tarif rawat inap lebih efisien dan akurat dibandingkan metode tradisional. Sedangkan hasil perhitungan indikator Standar Pelayanan Minimal menunjukkan indikator ideal pada perhitungan *BOR*, *TOI*, *GDR*, dan *NDR* namun kurang ideal pada indikator *Av*, *LOS* dan *BTO*.

Kata Kunci : Pendekatan Biaya Tradisional, Pendekatan Biaya Berdasar Aktivitas, Standar Pelayanan Minimal