

## **ABSTRACT**

### **ANALYSIS OF DETERMINATION INPATIENT SERVICES PRICE WITH ACTIVITY BASED COSTING SYSTEM METHOD (Case Study at RSIA Mutiara Putri)**

**By**

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This research aim to gain knowledge about the determination of rates of hospitalization services using activity based costing, can be used as reference in setting tariffs inpatient services at RSIA Mutiara Putri and as a means of comparison with the rates of hospitalization for this set, as well as being one of the inputs that provide information about activity based costing, especially in its application to a hospital that is the main orientation of community service.

The research was conducted at hospitals located in the RSIA Mutiara Putri at Hos Cokroaminoto No. 96 Road Tanjung Karang.

The method of analysis used descriptive method is to use the comparative analysis of the current hospital rates, set the cost method is based on activity based costing, and then compare the hospitalization rates based on activity based costing with its realization.

The results showed that the calculation of hospitalization rates by using activity based costing, when compared with the rates used by the hospital activity based costing provides greater results for the Deluxe Mom, Deluxe Child, Standard Mom, Standard Child class and yields smaller for Class Suite Family Mom, Suite Family Child, Junior Suite mom, Junior Suite Child, Deluxe Plus Mom, Deluxe Plus Child. This is because the overhead of loading on each product. On activity based costing, overhead costs for each product are charged to cost a lot of drivers. So

that the activity based costing, has been able to allocate the cost of the activity room appropriately based on the consumption of each activity.

Keywords: activity based costing, cost driver.