

***Analysis of the Application of Activity Based Costing (ABC) Method
As Alternatives in Determining Inpatient Service Tariffs
(Case Study On RSD Nganjuk)***
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ABSTRACT

This study aims to determine and analyze inpatient service rates at Nganjuk Hospital using the Activity Based Costing method. This type of research uses a qualitative descriptive method. The data collection technique used is the documentation of data relating to inpatient service rates. The data analysis technique used is by identifying activity-based costs, determining the cost driver per unit rate, charging costs to products using the Cost driver rate, setting hospitalization rates using the Activity Based Costing method and then comparing the inpatient service rates set by the Nganjuk Regional Hospital with the Activity Based Costing method. The results of the research from the calculation of inpatient service rates at the Nganjuk Regional Hospital with the application of the Activity Based Costing method, namely in the VIP room/Pavilion and class 1 determine the results are cheaper, while in class 2 and class 3 determine the results are more expensive. The difference that occurs in inpatient service rates is that the Activity Based Costing method is able to allocate costs based on the activity of each inpatient room.

Keywords: Activity Based Costing, Cost driver, Inpatient Service Rates