

***Analysis of the Application of an Activity Based Costing System as an Alternative in Determining Regional Hospital Inpatient Rates Dr. Soebandi Jember.***

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***ABSTRACT***

*The purpose of this study was to determine and analyze inpatient service rates at Dr Soebandi Jember Regional Hospital using the Activity Based Costing System method. This type of research uses a qualitative descriptive method. The data collection technique used is documentation. Data analysis techniques are used by (1) identifying activity-based costs, (2) determining the cost driver per unit rate, (3) charging costs to products using Cost Driver rates, (4) setting hospitalization rates using the Activity Based Costing System method. The results of the research from the calculation of inpatient service rates at Dr Soebandi Jember Regional Hospital with the application of the Activity Based Costing System method, namely in class I, Class II and Class III rooms determine more expensive results. The difference that occurs in inpatient service rates is to allocate costs based on activity each inpatient room. So that it shows a higher tariff result compared to the traditional system.*

**Kata Kunci :** *Activity Based Costing, Cost Driver, dan Inpatient Service Rates. Non Profit Oriented Entities*