

**ANALYSIS OF DETERMINING RATES FOR INPATIENT  
SERVICES USING ACTIVITY BASED METHOD  
COSTING AT REGIONAL HOSPITALS  
BALUNG JEMBER DISTRICT**  
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**ABSTRACT**

*The aim of this research is to analyze and explain the determination of rates for inpatient services using the Activity Based Costing method at the Balung Regional General Hospital, Jember Regency. This type of research uses a qualitative descriptive method. The data collection technique used is documentation. Data analysis techniques are used to (1) identify activities (2) Classify cost activities into various activities (3) Identify cost drivers (4) Determine rates per unit cost driver (5) Calculate inpatient rates using the Activity Based Costing method . The results of research on inpatient service rates at RSD Balung, Jember Regency using the Activity Based Costing method, namely in VIP/Pavilion class rooms, determine the results are cheaper than the rates applicable at RSD Balung, while for Class I, Class II and Class III the results are cheaper. expensive at the prevailing rates at RSD Balung.*

**Keywords :** *Activity Based Costing, Cost Driver, and inpatient service rates*