

***Analysis Of The Application Of Activity Based Management In Increasing  
Efficiency At The Kalisat Jember Regional Hospital***

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***ABSTRACT***

*This research aims to analyze activities at the Kalisat Regional Hospital using the Activity Based Management method. This research uses a descriptive qualitative method with data collection techniques used in the form of documentation of secondary data in the form of documents of financial reports related to cost management activities at Kalisat Jember regional hospital. The data analysis techniques used are identifying activities at Kalisat Jember regional hospital, analyzing cost drivers, analyzing activities, determining the costs of each activity, reducing costs. The results of this research indicate that there are activities that do not add value, resulting in less efficient costs.*

***Keywords: Activity Based Management, Non Value Added Activity, Efficiency***