

***EVALUATION OF DETERMINING RATES FOR INPATIENT  
SERVICES USING ACTIVITY BASED METHOD  
COSTING AT RSUD dr. SOEDOMO  
TRENGGALEK DISTRICT  
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***ABSTRACT***

*The aim of this research is to evaluate and determine rates for inpatient services at RSUD dr. Soedomo Trenggalek Regency using the Activity Based Costing method. This type of research uses descriptive qualitative research methods. The research instrument used in this research is secondary data, with data collection techniques namely documentation relating to inpatient rate data. The data analysis technique used in this research uses activity based costing by documenting inpatient rate data, identifying costs into activities, classifying activity drivers, identifying cost drivers, determining cost driver rates/units, calculating inpatient rates based on the activity based costing method, and data analysis. The research results from the calculation of inpatient rates at RSUD dr. Soedomo Trenggalek based on the activity based costing method for each class of treatment, namely main class I (VVIP), main class II (VIP), class I, class II, and class III, resulting in rates that are more expensive than the rates set by the hospital.*

***Keywords :*** *Activity Based Costing, Cost Driver, and Inpatient Service Rate.*