

ABSTRACT

This study purposed is to analyze and describe unit cost and determine inpatient tariff using activity-based costing approach and compares inpatient tariff between activity-based costing approach and conventional (traditional) approach. The sources of data used in this study is primary data which comes from the location of this research is applied, Diponegoro National Hospital using descriptive-analytic analysis method.

Research data were obtained from hospital financial department, inpatient installation, laundry department, hospital procurement department, hospital facility maintenance, and hospital asset department. These datas include the cost of nurse's wages, the cooker and inpatient ward's wages, janitor's wages, security's wages, the costs of the laundry consumables, the costs of the patient consumables, the costs of patient's meals, the depreciation costs of inpatient facilities, asset maintenance costs, and electricity costs. The results showed that there's distortion in the application of hospital tariff with unit cost using activity-based costing approach that is undercost distortion on class III, and class II. Then, overcost distortion on class I, VIP, and VVIP.

Key words : activity-based costing, unit cost, inpatient tariff, hospital