

ABSTRAK

Fitrahyana Ibrahim (2017)” Penerapan Metode Activity Based Costing System Dalam Menentukan Besarnya Tarif Jasa Rawat Inap (RSUD Massenrempulu) Kab. Enrekang”. Dibimbing oleh Muchran dan Muttiarni.

Penelitian ini bertujuan untuk mengetahui penerapan *Activity Based Costing System* dalam kaitannya dengan penentuan tarif jasa rawat inap RSUD Massenrempulu. Penelitian ini tidak membandingkan antara tarif RSUD Massenrempulu dengan metode perhitungan *activity based costing system*. Tetapi, lebih kepada penerapan metode *activity based costing system* terhadap penentuan tarif rawat inap RSUD Massenrempulu. Metode analisis data dalam penelitian ini adalah metode deskriptif adalah bagian dari statistik yang digunakan untuk menggambar atau mendeskripsikan data tentang penerapan *activity based costing system* dalam penerapan jasa tarif rawat inap RSUD Massenrempulu.

Hasil penelitian menunjukkan bahwa terdapat perbedaan harga tarif rawat inap RSUD Massenrempulu dengan perhitungan tarif rawat inap menggunakan perhitungan *activity based costing system*. Dimana pada perhitungan tarif rawat inap menggunakan *activity based costing system* terdapat beberapa kelas yang tarifnya jauh dibawah harga yang telah ditetapkan oleh RSUD Massenrempulu.

Kata Kunci: Activity Based Costing System, tarif jasa rawat inap

ABSTRACT

Fitrahyana Ibrahim (2017) "Application of Activity Based Costing System In Determining the Rate of Inpatient Services (RSUD Massenrempulu) Kab. Enrekang ". Guided by Muchran and Muttiarni.

This study aims to determine the implementation of Activity Based Costing System in relation to the determination of rates inpatient services RSUD Massenrempulu. This study did not compare the tariff of RSUD Massenrempulu with activity calculation method based on costing system. However, more to the application of activity based costing system method to the determination of inpatient tariff of RSUD Massenrempulu. Method of data analysis in this research is descriptive method is part of statistic used to draw or describe data about applying activity based costing system in application of tariff service of inpatient of RSUD Massenrempulu.

The results showed that there was a difference in the price of inpatient tariff of RSUD Massenrempulu with the calculation of inpatient tariff using activity based costing system calculation. Where in the calculation of inpatient tariffs using activity-based costing system there are several classes whose rates far below the price set by RSUD Massenrempulu.

Keywords: Activity Based Costing System, tarif jasa rawat inap