

## ABSTRAK

**DESWITA ANGRAENI, 2019. Analisis biaya berbasis *activity* terhadap pengambilan keputusan manajemen pada RSUD labuang baji.** Skripsi Fakultas Ekonomi Dan Bisnis Jurusan Akuntansi Universitas Muhammadiyah Makassar. Dibimbing oleh pembimbing I Dr. Hj Ruliaty, dan Pembimbing II Abd Salam HB.

Tujuan dari penelitian ini adalah untuk menambah pengetahuan tentang penentuan biaya operasional dengan menggunakan *activity based costing* dan dapat dijadikan acuan yang ditetapkan selama ini serta menjadi salah satu masukan yang memberikan informasi mengenai *activity based costing*. Pelayanan ini dilaksanakan pada RSUD Labuang Baji yang terletak di Jl. Dr. Ratulangi No 81. Metode analisisnya yaitu deskriptif kuantitatif, hasil penelitian ini menunjukkan bahwa dari perhitungan dengan menggunakan *activity based costing*, apabila dibandingkan dengan biaya operasional yang digunakan rumah sakit maka *activity based costing* memberikan hasil yang lebih besar. Pada *activity based costing*, biaya *overhead* pada masing-masing produk dibebankan pada banyak. Sehingga dalam *activity based costing* dapat membantu manajemen dalam mengambil keputusan dan mampu mengalokasikan biaya aktivitas secara tepat. Berdasarkan konsumsi masing-masing aktivitas.

**Kata kunci: biaya, *cost driver*, *Activity based costing*.**

## **ABSTRACT**

**DESWITA ANGRAENI, 2019. Activity-based cost analysis of management decision making in Labuang baji Hospital.** Thesis Faculty of Economics and Business, Accounting Department, Muhammadiyah University, Makassar. Supervised by supervisor I Dr. Hj Ruliaty, and Supervisor II Abd Salam HB.

*The purpose of this study is to increase knowledge about the determination of operational costs by using activity based costing and can be used as a reference that has been determined so far and become one of the inputs that provide information about activity based costing. This service is carried out at Labuang Baji Regional Hospital, located on Jl. Dr. Ratulangi No 81. The method of analysis is quantitative descriptive, the results of this study indicate that from calculations using activity based costing, when compared with operational costs used by hospitals, activity based costing provides greater results. In activity based costing, the overhead on each product is charged to a lot. So that in activity based costing can help management in making decisions and be able to allocate activity costs appropriately. Based on the consumption of each activity.*

**Password: cost driver, Activity based costing.**