PENENTUAN TARIF SEWA KAMAR RAWAT INAP DENGAN METODE *TIME DRIVEN ACTIVITY BASED COSTING* PADA RUMAH SAKIT ISLAM BANYUBENING BOYOLALI

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Abstrak

Penelitian ini bertujuan untuk mengetahui penentuan tarif sewa kamar rawat inap pada Rumah Sakit Islam Banyubening Boyolali. Metode yang digunakan yaitu metode kuantitatif melalui perhitungan data yang diberikan oleh staff keuangan Rumah Sakit Islam Banyubening Boyolali dengan menggunakan *Time Driven Activity Based Costing* sebagai alat analisis untuk mengetahui berapa tarif sewa kamar rawat inap selama setahun. Dimana alat analisis ini dapat dijadikan dasar untuk melakukan analisa selanjutnya. Berdasarkan hasil analisis yang dilakukan dengan menggunakan metode *Time Driven Activity Based Costing* menunjukan bahwa terdapat selisih perhitungan penerapan tarif sewa kamar rawat inap. Pada perhitungan tarif Rumah Sakit Islam Banyubening untuk kelas 1 Rp 175.000, kelas 2 Rp75.000 dan kelas 3 Rp 30.000 sedangan menurut perhitungan metode *Time Driven Activity Based Costing* untuk kelas 1 Rp 100.544,97, kelas 2 Rp 75.145,45, dan kelas 3 Rp 62.216,50.

Kata Kunci*:* *Time Driven Activity Based Costing, Penentuan Tarif,Unit Waktu*

DETERMINATION OF INPATIENT ROOM RENTAL RATES WITH THE TIME DRIVEN ACTIVITY BASED COSTING METHOD AT THE BANYUBENING BOYOLALI ISLAMIC HOSPITAL

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Abstract

This study aims to determine the rental rates for inpatient rooms at Boyolali Banyubening Islamic Hospital. The method used is quantitative method through calculating data provided by the financial staff of Boyolali Banyubening Islamic Hospital by using Time Driven Activity Based Costing as an analysis tool to find out how much the rental rate for inpatient rooms is for a year. Where this analysis tool can be used as a basis for carrying out further analysis. Based on the results of the analysis carried out using the Time Driven Activity Based Costing method, it shows that there is a difference in the calculation of the application of inpatient room rental rates. In calculating the Banyubening Islamic Hospital tariff for class 1 Rp. 175,000, class 2 Rp. 75,000 and class 3 Rp. 30,000 while according to the calculation of the Time Driven Activity Based Costing method for class 1 Rp. 100,544.97, class 2 Rp. 75,145.45, and class 3 Rp. 62,216.50.

Keywords: *Time Driven Activity Based Costing, Tariff Determination, Time Unit*