

**ANALISIS EFISIENSI PENGELOLAAN BIAYA DENGAN PENERAPAN
ACTIVITY BASED MANAGEMENT.
(Studi Pada Jasa Rawat Inap RSUD Kota Yogyakarta)**

Salomo Rocky Ticoalu

Magister Akuntansi, Fakultas Ekonomika dan Bisnis, Universitas Gadjah Mada,
Yogyakarta 55281, Indonesia

INTISARI

Latar belakang: Pengendalian atas biaya-biaya merupakan salah satu bentuk usaha yang bisa dilakukan dalam rangka mengurangi dan mengendalikan biaya agar mampu bertahan dalam persaingan. Pengambilan keputusan yang tepat mengenai masalah pengurangan biaya ini mengarah pada suatu metode pengelolaan aktivitas yang disebut *activity based-management*. RSUD Kota Yogyakarta memiliki banyak jenis pelayanan yang diberikan sehingga perlu untuk melakukan efisiensi biaya dengan cara mengurangi biaya yang tidak menambah nilai.

Tujuan penelitian:(1) mengetahui efisiensi biaya berdasarkan metode *activity based management* dengan informasi biaya yang akurat sehingga bisa mengurangi aktivitas yang tidak efisien,(2) merekomendasikan/saran kepada pembuat kebijakan untuk upaya efisiensi biaya.

Metode Penelitian: Penelitian ini menggunakan metode kualitatif dengan pendekatan studi kasus. Pengumpulan data yang digunakan yaitu dokumentasi, wawancara, observasi. Penelitian ini terlebih dahulu tarif rawat inap dengan metode tradisional dan *activity based costing*, kemudian melakukan perhitungan efisiensi biaya dengan metode *activity based management*.

Hasil penelitian: Hasil penelitian menunjukkan bahwa RSUD Kota Jogja belum menerapkan perhitungan yang akurat dan masih dengan metode tradisional. Hasil penelitian ini juga menunjukkan bahwa tarif jasa rawat inap RSUD Kota Yogyakarta masih *overcosting* dan *undercosting*. Penerapan *activity based management* menghasilkan aktivitas yang tidak menambah nilai dan aktivitas yang menambah nilai yang perlu di pertahankan. RSUD Kota Jogja belum menerapkan *activity based management* karena kurangnya sumber daya yang ada dalam penerapan *activity based management*.

Kata kunci : *activity based management*, *activity based costing*, efisiensi biaya

**ANALYSIS OF COST MANAGEMENT EFFICIENCY BY ACTIVITY-BASED MANAGEMENT IMPLEMENTATION
(A Study on Yogyakarta Municipality Hospital Outpatient Services)**

Salomo Rocky Ticoalu

Magister of Accountancy, Faculty of Economics and Business, Universitas Gadjah Mada, Yogyakarta 55281, Indonesia

ABSTRACT

Background: Control over costs is one of the efforts taken to reduce and control costs in order to survive in competition. Appropriate decision making in terms of cost reduction aims at an activity management method called activity based-management. Yogyakarta Municipality Hospital has various types of service to offer, therefore, it needs to implement cost efficiency by reducing costs which do not values.

Research Objective: (1) to determine cost efficiency based on activity based management method with accurate cost information in order to reduce inefficient activities; (2) to offer recommendations for policy-makers on cost efficiency efforts.

Research Method: This is a qualitative research with a case-study approach. The data collection was conducted by means of documentation, interview, and observation. This research began by analyzing outpatient tariff using the traditional method and using the activity-based costing, and then proceeded with calculating cost efficiency using activity based management.

Research Results: Results show that Yogyakarta Municipality Hospital has not yet applied an accurate calculation, it still uses the traditional method. The research results also show that outpatient service tariff at Yogyakarta Municipality Hospital still experiences over-costing and under-costing. Activity based management implementation produced value-adding activities and non-value-adding activities that need to be maintained. Yogyakarta Municipality Hospital has not applied activity based management yet due to lack of available human resource in the activity based management implementation.

Keywords: activity based management, activity based costing, cost efficiency