INTISARI

Implementasi *activity based costing* di rumah sakit dapat mengatasi masalah inefisiensi, keakuratan *cost*, dan *cost awareness*. RSUP dr. Soeradji Tirtonegoro berusaha untuk mengadopsi metode *activity based costing* yang disebut dengan metode *modified activity based costing*. Namun, pada praktiknya *modified activity based costing* belum mengakomodir keseluruhan aktivitas dan *cost driver*. Penelitian ini bertujuan untuk membandingkan *modified activity based costing* dan *activity based costing* dalam penentuan *unit cost* rawat inap. Selain itu, penelitian ini mengidentifikasi persepsi Bagian Akuntansi terhadap pentingnya implementasi *activity based costing* dan hambatan dalam penerapannya. Untuk mencapai tujuan tersebut, dilakukan penelitian kualitatif deskriptif. Analisis data dalam penelitian ini menggunakan metode *activity based costing*. Hasil penelitian menunjukkan terdapat persamaan antara kedua metode pada tahap pembebanan *cost* ke unit kerja (ruang) dan perbedaan pada tahap pembebanan *cost* ke layanan. Perbedaan pada klasifikasi *direct cost* dan alokasi *indirect cost. Modified activity based costing* mengalokasikan *indirect cost* dengan sistem proporsi pendapatan. Perhitungan *modified activity based costing* menyebabkan o*vercosting* pada layanan akomodasi kelas VIP, kelas 1, dan kelas 2 sehingga pengambilan keputusan tarif menjadi kurang akurat. Bagian Akuntansi berpendapat bahwa implementasi *activity based costing* penting dalam penentuan *unit cost,* berdasarkan akurasi *unit cost*, penentuan tarif yang kompetitif, *cost and benefit analysis* atas layanan. Hambatan dalam implementasi *activity based costing* adalah sumber daya waktu yang terbatas, kesulitan mengumpulkan data *cost driver*, kurangnya koordinasi lintas fungsional.

Kata kunci: *modified activity based costing*, *activity based costing*, *unit cost,* rumah sakit

ABSTRACT

Implementation of activity based costing in hospitals can overcome the problems of inefficiency, cost accuracy, and cost awareness. RSUP dr. Soeradji Tirtonegoro tried to adopt an activity based costing method called the modified activity based costing method. However, in practice, modified activity based costing has not accommodated all activities and cost drivers. This study aims to compare modified activity based costing and activity based costing in determining the unit cost of hospitalization. In addition, this study identifies the Accounting Department's perception of the importance of implementing activity based costing and the obstacles to its implementation. To achieve this goal, a descriptive qualitative research was conducted. Data analysis in this study used the activity based costing method. The results showed that there were similarities between the two methods at the stage of assigning costs to work units (rooms) and differences in the stages of assigning costs to services. The differences is the classification of direct costs and allocation of indirect costs. Modified activity based costing allocates indirect costs with a revenue proportion system. The calculation of modified activity based costing causes overcosting on accommodation services for VIP class, class 1, and class 2 so that tariff decision making is less accurate. The Accounting Department believes that the implementation of activity based costing is important in determining unit costs, based on unit cost accuracy, determining competitive rates, cost and benefit analysis of services. Obstacles to implement activity based costing are limited time resources, difficulty in collecting cost driver data, and lack of cross-functional coordination.

Keywords: modified activity based costing, activity based costing, unit cost, hospital.