

**TINJAUAN PENERAPAN METODE ACTIVITY BASED COSTING
DALAM MENETUKAN BESARNYA TARIF JASA RAWAT INAP
PADA RSUD KOTA BEKASI**

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ABSTRACT

Activity-Based Costing is a method of determining the cost of the search fee to the event, then to product. The main difference calculation of the cost of the product between traditional cost accounting with ABC is the number of cost drivers used in the ABC method more than the traditional cost accounting system.

Calculation of hospitalization rates by using the ABC method, when compared with traditional methods, the ABC method gives greater results than the VIP and UTAMA 1 who gives a smaller result. because this is the overhead of loading on each product.

In traditional cost accounting methods of overhead costs on each product is only charged on only one cost driver. As a result tends to occur distortion in overhead expenditures. While the ABC method, overhead cost in each product are charged to cost a lot of drivers. So the ABC method, has been able to allocate costs appropriately rooms activity based on consumption of each activity.

Key words : Activity Based Costing, Traditional Costing & Inpatient hospitalization rates.