

THE APPLICATION ACTIVITY BASED COSTING (ABC) AS THE BASIS FOR DETERMINING INPATIENT RATES AT THE AL-AZIZ HOSPITAL IN JOMBANG

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Abstract: This research is a qualitative research. The purpose of this study is: (1) to give an idea how the determination rates of hospitalization in AL-AZIZ hospital by using the method of Activity-Based Costing (ABC). (2) to know the comparison rates of hospitalization services based on calculations done by AL-AZIZ hospital management with a calculation based on the method of Activity-Based Costing (ABC). Informants in this study are a part of the accounting employees who are empowered to provide information to researchers. Data collection techniques used namely directional interview and documentation. The results of calculations using the ABC method give the calculation result is lower compared with that determined by the management of AL-AZIZ hospital in the VIP class and class I, as well as the calculation result is higher in class II and class III. The difference for each of VIP class, class I, class II, and class III Rp 17,764.02, Rp 17,434.25, (Rp 20,762.65), and (Rp 11,908.99).

Keywords: Calculation of AL-AZIZ hospital, cost driver, Activity Based Costing (ABC)

INTRODUCTION

In recent years, many changes have occurred in the business environment, leading to major changes in company management practices. Due to the enormous competitive pressure from competitors, the company chose to make changes. To increase the stability of the company's position, companies sometimes adopt drastic changes, including increasingly fierce global competition, the complexity of information, technology, and the restructuring of management institutions (A'isyah, 2013).

Broadly speaking, the company's goal is to obtain the maximum level of profit and maintain the company's survival so that it can survive for a long time. This can be achieved if company management can simplify the total costs incurred and maximize the use of existing resources within the company, and must be supported by the right decision-making strategy. A sign of successful decision-making in a business firm is the tendency for profit levels to increase from time to time. Management, especially the accounting department, must manage existing financial data properly to obtain accurate information regarding the actual amount of profit. Before calculating the profit scale, the company must first know the cost of production. The calculation of production costs is considered important because it will be used as a guide in determining the selling price (A'isyah, 2013)

To get accurate data and to know the importance of the cost of goods manufactured without any errors, it is necessary to use the right tools to determine the cost of goods manufactured. This tool is a cost calculation. Cost accounting provides important information for managers to plan, control, and determine the cost of products produced (A'isyah, 2013). The use of current technology can help companies change

the cost accounting calculation system, especially computer technology, which can make more accurate calculations in the company. The cost accounting used by companies must be designed to produce correct information. If cost accounting information cannot produce correct cost information, it will result in changes in information and management decisions (Ahmad Putri et al., 2016)

According to (Carter, 2009), an activity-based cost system (ABC System) is a cost management system whose indirect cost centers are allocated based on one or more related factors, which will lead to an increase in product value, not only based on the loading method, namely working hours. The ABC system is based on the concept of product consumption activity or activity, resource consumption activity, by determining the cost of the activity, and then tracking that activity to a specific product or customer that leads to that activity. Company activity is usually a factory overhead for a particular product rather than a general product. In this way, management can know how to control activities so that they can effectively control costs (Ahmad Putri et al., 2016).

The hospital is a service company that produces a wide variety of products. This situation causes many types of costs and activities in the hospital, therefore in determining product costs, the accuracy of overhead costs is necessary. As we all know, the use of traditional models for calculating costs will result in inaccurate identification of the costs of each activity, therefore the activity-based costing system (ABC system) is considered to be able to accurately measure the costs of each activity. This is due to the use of a large number of cost drivers in the collection of indirect costs so that the use of an activity-based costing system (ABC system) can increase the accuracy of cost schedules and more accurate costing accuracy (R et al., 2013).

This study aims to: (1) to give an idea of how the determination of rates hospitalization in AL-AZIZ hospital by using the method of Activity-Based Costing (ABC) (2) determines the comparison of inpatient service rates based on calculations made by AL-AZIZ Hospital. Department of management based on activity cost calculation method (ABC).

METHODS

This research is qualitative. (Moleong, 2017) defines qualitative research as research that aims to understand the phenomena experienced by the object of research through descriptions in a special natural context. Based on this method, the researcher will deeply capture the state of the object so that the researcher can use the activity-based costing (ABC) method in the hospital to describe the determination of inpatient rates, then analyze and explain to conclude.

The research location was taken from a hospital in Jombang district with the subject based on the choice of the hospital manager AL-AZIZ, which is a hospital-owned by a private company located on Jalan Raya Tembelang

This study uses two types of data. Based on the source, data can be divided into two, namely primary data and secondary data.

Primary Data

In this study, the process of obtaining original data is by conducting interviews with relevant parts of the subject and making direct observations on the spot to obtain the data needed by the researcher. According to (Indrianto & Supomo, 2014), "Original data is research data obtained directly from the source (not obtained through

intermediary media). The main data used is through interviews with the head of the department and the finance department. And researchers' indirect observations of the subject.

Secondary Data

Secondary data is research data obtained by researchers indirectly through intermediaries but obtained and recorded by other parties (Indrianto & Supomo, 2014). Secondary data is usually evidence, historical records, or reports, which have been compiled in published and unpublished archives. Auxiliary data used in this study are hospital data, cost per room data, consumption rate data, nurse activity data, doctor visit rate data, electricity bill data, water bill data, and cost data. As well as maintenance data, administrative cost data, laundry cost data, building depreciation data, and equipment maintenance data.

RESULTS AND DISCUSSION

Room types at AL-AZIZ Hospital have different facilities between available room types. This room type is determined based on each facility on the existing rooms include:

Table 1. Types of Rooms, Facilities, and Rates

Class	Facilities	Hospitalization Rates
VIP	<ol style="list-style-type: none"> 1. AC 2. TV 3. 2 Beds (1 Patient) 4. Bathroom 5. Toilet 6. Sink 7. Mirror 8. Cupboard 9. Waiting Chair 10. Table 	Rp 325.000
Kelas I	<ol style="list-style-type: none"> 1. 1 Bed (1 Patient) 2. Waiting Chair 3. Fan 4. Sink 5. Mirror 6. Cupboard 7. Table 8. Bathroom 9. Toilet 	Rp 225.000
Kelas II	<ol style="list-style-type: none"> 1. 3 Beds (3 Patients) 2. Waiting Chair 3. 2 Fans 4. Cupboard 5. Mirror 	Rp 150.000
Kelas III	<ol style="list-style-type: none"> 1. 5 Beds 	Rp 125.000

- (5 Patients)
- 2. Waiting Chair
- 3. 3 Fans
- 4. Table

Source: RS AL-AZIZ (2018)

In determining the rate of inpatient services using the ABC method, data such as cost elements that are directly related to hospitalization and other supporting data such as data on the length of day the patient stays for one year, data on the number of inpatients for one year, data on space area are required. inpatient. The data below is supporting data for calculations using the ABC formula.

Table 2. Data of Inpatient Days at AL-AZIZ Hospital 2018

Months	Class			
	VIP	I	II	III
January	127	137	134	278
February	155	160	137	285
March	149	344	212	405
April	165	250	177	357
May	92	261	174	248
June	141	274	124	298
July	109	190	155	227
August	129	212	202	295
September	148	181	156	239
October	119	175	134	181
November	58	148	206	184
December	113	235	243	220
Total	1.505	2.567	2.054	3.217

Source: RS AL-AZIZ (2018)

Through the table above, it can be seen that in 2018 the number of days inpatients at RS Al Aziz for VIP class was 1505, in class 1 was 2567, class 2 was 2054, and class 3 was 3217.

Table 3. Data on Room Area per Class at AL-AZIZ Hospital 2018

Building	Area (m ²)
VIP	128
Kelas I	120
Kelas II	128
Kelas III	360
TOTAL	736

Source: RS AL-AZIZ (2018)

Table 4. Data on Number of Inpatients at AL-AZIZ Hospital 2018

Months	Class			
	VIP	I	II	III
January	22	19	19	42
February	21	28	15	42
March	25	41	25	57
April	24	33	22	47
May	16	38	19	31
June	20	39	16	39
July	17	30	22	28
August	22	28	26	35
September	25	23	19	31
October	16	24	19	22
November	10	21	29	21
December	19	27	32	28
Total	237	351	263	423

Source: RS AL-AZIZ (2018)

Through the table above, it can be seen that in 2018 the number of inpatients at RS Al Aziz for VIP class was 237, in class 1 was 351, class 2 was 263, and class 3 was 423.

Table 5. Food Portion of Inpatients at AL-AZIZ Hospital 2018

Class	Meal Portion
VIP	4.515
Kelas I	7.701
Kelas II	6.162
Kelas III	9.651
TOTAL	28.029

Source: RS AL-AZIZ (2018)

Table 6. Cut Linen of Inpatients at AL-AZIZ Hospital 2018

Class	Cut Linen
VIP	1.422
Kelas I	2.106
Kelas II	1.578
Kelas III	2538
TOTAL	7.644

Source: RS AL-AZIZ (2018)

Table 7. Identification and Grouping of Activities Inpatients at AL-AZIZ Hospital 2018

No	Activities	Group Activities
1	Consumption	Unit Level Activity
2	Nurse	Unit Level Activity
3	Visit Doctor	Unit Level Activity
4	Electricity Consumption	Unit Level Activity
5	Water Consumption	Unit Level Activity
6	Cleaning Activities	Batch Related Activity
7	Administration	Batch Related Activity
8	Laundry	Facility Sustaining Activity
9	Depreciation of the Building	Facility Sustaining Activity
10	Depreciation of Tools	Facility Sustaining Activity
11	Director Fee	Facility Sustaining Activity
12	Finance Section Activities	Facility Sustaining Activity
13	Pharmacy Section Activities	Facility Sustaining Activity
14	Parking	Facility Sustaining Activity
15	<i>Security</i>	Facility Sustaining Activity

Source: data that has been processed by the author (2018)

After knowing the existing activities, the next stage is to identify the costs arising from the use of resources when carrying out activities.

Table 8. Determination of Tariff per Unit Cost Driver of Inpatients at AL-AZIZ Hospital 2018

No	Activities	Total	Cost Driver	Total Per Unit Cost Driver
1	Unit Level Activity			
	Consumption	Rp522.576.000,00	28.029 Meal Portions	According to the rate
	VIP		4.515	Rp 25.000
	Class I		7.701	Rp 20.000
	Class II		6.162	Rp 18.000
	Class III		9.651	Rp 15.000
	Nurse Salary	Rp 120.000.000	3822 Shift	Rp 31.397,17
	VIP		711	
	Class I		1.053	
	Class II		789	
	Class III		1.269	
	Visit Doctor's	Rp 335.025.000	9343 days	According to the rate
	VIP		1.505	Rp 60.000
	Class I		2.567	Rp 40.000
	Class II		2.054	Rp 30.000
	Class III		3.217	Rp 25.000
	Electricity Consumption	Rp 43.553.106	48392,34 Kwh	Rp 900
	VIP		10384,5 Kwh	
	Class I		6776,88 Kwh	
	Class II		9612,72 Kwh	
	Class III		21618,24 Kwh	
	Water Consumption	Rp 7.007.250	9343 days	Rp 750
	VIP		1.505	
	Class I		2.567	
	Class II		2.054	
	Class III		3.217	
2	Batch Related Activity			
	Cleanliness	Rp 28.800.000	756 m ²	Rp 38.095,24
	VIP		128	
	Class I		120	
	Class II		128	
	Class III		360	
	Garden		20	
	Administration	Rp 46.200.000	1.274 Patients	Rp 36.263,74
	VIP		237	

	Class I		351	
	Class II		263	
	Class III		423	
3	Facility Sustaining Activity			
	Laundry	Rp 28.800.000	7.644 Linen	Rp 3.767,66
	VIP		1.422	
	Class I		2.106	
	Class II		1.578	
	Class III		2.538	
	Depreciation of the Building	Rp 47.500.000	736 m ²	Rp 65.538,04
	VIP		128	
	Class I		120	
	Class II		128	
	Class III		360	
	Depreciation of Tools	Rp 8.194.800	364 Unit	According to the rate
	VIP	2.246.000	72	31.194
	Class I	1.181.800	70	16.883
	Class II	1.889.600	72	26.244
	Class III	2.877.400	150	19.183
	Director Fee	Rp 163.652.375	9.343 days	According to the rate
	VIP		1.505	Rp 40.625
	Class I		2.567	Rp 22.500
	Class II		2.054	Rp 12.000
	Class III		3.217	Rp 6.250
	Activities of the Finance Section	Rp 27.600.000	1.274 Patients	Rp 21.664,050
	VIP		237	
	Class I		351	
	Class II		263	
	Class III		423	
	Activities of the Pharmacy Section	Rp 24.000.000	1.274 Patients	Rp 18.838,30
	VIP		237	
	Class I		351	
	Class II		263	
	Class III		423	
	Parking	Rp 10.800.000	320 m ²	Rp 33.750,00
	VIP		100 m ²	
	Class I		90 m ²	

Class II		75 m ²	
Class III		55 m ²	
Security	Rp 16.800.000	736 m ²	Rp 22.826,09
VIP		128 m ²	
Class I		120 m ²	
Class II		128 m ²	
Class III		360 m ²	

Source: data that has been processed by the author (2018)

In this stage, the activity costs will be charged to the product based on the consumption of each product activity. The imposition of overhead costs from each activity to each room is calculated using the following formula:

$$\text{Costs Overhead Charged} = \text{Rates Per Unit Cost Driver} \times \text{Cost Drivers Selected}$$

Source: Hansen and Mowen (2011)

Then the rate of inpatient services can be calculated per room.
Rate Per Room = $\text{Cost of Hospitalization} + \text{Expected Profit}$

For costs inpatient per room, it is obtained from the total cost that has been charged to each product divided by the number of days used. While the expected profit that has been set by the management of AL-AZIZ Hospital is VIP 35%, Class I 30%, Class II 25%, Class III 10%. The following is the rate of inpatient services for each type of room:

Table 9. Rates for inpatient services for VIPs at AL-AZIZ Hospital 2018

	Rates per Unit	Total Cost Driver	Total (Rp)
Consumption	Rp 25.000	4.515 Meals Portions	Rp112.875.000,00
Nurse	Rp 31.397,17	711 Shift	Rp22.323.387,87
Doctor Visit	Rp 60.000	1.505 Days	Rp90.300.000,00
Electricity Consumption	Rp 900	10384,5 Kwh	Rp9.346.050,00
Water Consumption	Rp 750	1.505 Days	Rp1.128.750,00
Cleanliness	Rp 38.095,24	128 m ²	Rp4.876.190,72
Administration	Rp 36.263,74	237 Patient	Rp8.706.121,53
Laundry	Rp 3.767,66	1.422 Linen	Rp2.300.796,00
Depreciation of the Building	Rp 64.538,04	128 m ²	Rp8.260.869,12
Depreciation of Tools	Rp 31.194	72 Unit	Rp 5.357.612,520
Director Fee	Rp 40.625	1.505 Daysi	Rp61.140.625
Activities of the Finance Section	Rp 21.664,050	237 Patients	Rp5.134.379,85
Activities of the	Rp 18.838,38	237 Patients	Rp4.464.696,060

Pharmacy Section

Parking	Rp 33.750,00	100 m ²	Rp3.375.000,00
Security	Rp 22.826,09	128 m ²	Rp2.921.739,52
Total cost for the VIP class			Rp342.511.218,19
Total days of hospitalization			1.505 Hari
Hospitalization fee			Rp227.582,20
Profit 35%			Rp79.653,77
Hospitalization rate per room			Rp307.235,98

Source: data that has been processed by the author (2018)

Table 9 is a summary of costs for all activities obtained through interviews with Falastin informants and data obtained through AL-AZIZ Hospital. It can be seen that the calculation for the VIP class base price is IDR 307,235.98, these results are obtained from the rate per unit *cost driver* multiplied by the *cost driver* selected which is then divided by the number of days the patient stays and is added to the expected profit.

Table 10. Rates for inpatient services for First Class at AL-AZIZ Hospital 2018

Activities	Rates per Unit	Total Cost Driver	Total (Rp)
Consumption	Rp 20.000	7.701 Meals Portions	Rp154.020.000,00
Nurse	Rp 31.397,17	1.053 Shift	Rp33.061.220,01
Doctor Visit	Rp 40.000	2.567 Days	Rp102.680.000,00
Electricity Consumption	Rp 900	6776,88 KwH	Rp6.099.192,00
Water Consumption	Rp 750	2.567 Days	Rp1.925.250,00
Cleanliness	Rp 38.095,24	120 m ²	Rp4.571.428,80
Administration	Rp 36.263,74	351 Patients	Rp12.893.876,19
Laundry	Rp 3.767,66	2.106 Linen	Rp 7.934.691,96
Depreciation of the Building	Rp 64.538,04	120 m ²	Rp7.744.564,80
Depreciation of Tools	Rp 16.883	70 Unit	Rp1.181.810,00
Director Fee	Rp 22.500	2.567 Days	Rp57.757.500
Activities of the Finance Section	Rp 21.664,050	351 Patients	Rp7.604.081,55
Activities of the Pharmacy Section	Rp 18.838,38	351 Patients	Rp 6.612.271,38
Parking	Rp 33.750,00	90 m ²	3037500
Security	Rp 22.826,09	120 m ²	Rp2.739.130,80
Total cost for class I			Rp409.862.517,49
Total days of hospitalization			2.567 Hari
Hospitalization fee			Rp159.665,96
Profit 30%			Rp47.899,79
Hospitalization rate per room			Rp207.565,75

Source: data that has been processed by the author (2018)

Table 10 is a summary of costs for all activities obtained through interviews with Falastin informants and data obtained through AL-AZIZ Hospital. It can be seen that the calculation for the class I cost of Rp. 207,565.75, the result is obtained from the rate per unit *cost driver* multiplied by the *cost driver* selected which is then divided by the number of days the patient stays and is added to the expected profit.

Table 11. Rates for inpatient services for Second Class at AL-AZIZ Hospital 2018

Activities	Rates per Unit	Total Cost Driver	Total (Rp)
Consumption	Rp 18.000	6.162 Meals Portions	Rp110.916.000,00
Nurse	Rp 31.397,17	789 Shift	Rp24.772.367,13
Doctor Visit	Rp 30.000	2.054 Days	Rp61.620.000,00
Electricity Consumption	Rp 900	9612,72 kWh	Rp8.651.448,00
Water Consumption	Rp 750	2.054 Days	Rp1.540.500,00
Cleanliness	Rp 38.095,24	128 m ²	Rp4.876.190,72
Administration	Rp 36.263,74	263 Patients	Rp9.661.223,47
Laundry	Rp 3.767,66	1578 Linen	Rp 5.945.367,48
Depreciation of the Building	Rp 64.538,04	128 m ²	Rp8.260.869,12
Depreciation of Tools	Rp 26.244	72 Unit	Rp1.888.128,00
Director Fee	Rp 12.000	2.054 Days	Rp24.648.000
Activities of the Finance Section	Rp 21.664,050	263 Patients	Rp5.697.645,15
Activities of the Pharmacy Section	Rp 18.838,38	263 Patients	Rp4.954.493,94
Parking	Rp 33.750,00	128 m ²	Rp2.531.250,00
Security	Rp 22.826,09	203 m ²	Rp4.633.696,27
Total cost for class II			Rp280.597.179,28
Total days of hospitalization			2.054 Hari
Hospitalization fee			Rp136.610,12
Profit 25%			Rp34.152,53
Hospitalization rate per room			Rp170.762,65

Source: data that has been processed by the author (2018)

Table 11 is a summary of costs for all activities obtained through interviews with Falastin informants and data obtained through AL-AZIZ Hospital. It can be seen that the calculation for class II basic price is IDR 170,762.65, the result is obtained from the rate per unit *cost driver* multiplied by the *cost driver* selected which is then divided by the number of days the patient stays and is added to the expected profit.

Table 12. Rates for inpatient services for Third Class at AL-AZIZ Hospital 2018

Activities	Rates per Unit	Total Cost Driver	Total (Rp)
Consumption	Rp 15.000	9.651 Meals Portions	Rp144.765.000,00
Nurse	Rp 31.397,17	1.269 <i>Shift</i>	Rp39.843.008,73
Doctor Visit	Rp 25.000	3.217 Days	Rp80.425.000,00
Electricity Consumption	Rp 900	21618,24 kWh	Rp19.456.416,00
Water Consumption	Rp 750	3.217 Days	Rp2.412.750,00
Cleanliness	Rp 38.095,24	360 m ²	Rp13.714.286,40
Administration	Rp 36.263,74	423 Patients	Rp15.538.773,87
Laundry	Rp 3.767,66	2.538 <i>Linen</i>	Rp9.562.321,08
Depreciation of the Building	Rp 64.538,04	360 m ²	Rp23.233.694,40
Depreciation of Tools	Rp 19.183	150 Unit	Rp2.877.450,00
Director Fee	Rp 6.250	3.217 Days	Rp20.106.250
Activities of the Finance Section	Rp 21.664,050	423 Patients	Rp9.163.893,15
Activities of the Pharmacy Section	Rp 18.838,38	423 Patients	Rp7.968.634,74
Parking	Rp 33.750,00	55 m ²	Rp1.856.250,00
Security	Rp 22.826,09	360 m ²	Rp9.472.827,35
Total cost for class III			Rp400.396.555,72
Total days of hospitalization			3.217 Hari
Hospitalization fee			Rp124.462,72
Profit 10%			Rp12.446,27
Hospitalization rate per room			Rp136.908,99

Source: data that has been processed by the author (2018)

Table 12 is a summary of costs for all activities obtained through interviews with Falastin informants and data obtained through AL-AZIZ Hospital. It can be seen that the calculation for the class III basic price of Rp. 136,908.99, the result is obtained from the rate per unit *cost driver* multiplied by the *cost driver* selected which is then divided by the number of days the patient stays and is added to the expected profit.

The comparisons of the cost of room calculation carried out by AL-AZIZ Hospital using the ABC method were carried out to find out the difference in the results of the two calculations. So that later it can be used as an alternative calculation on the AL-AZIZ Hospital. In Table 13, the differences in the calculation of inpatient service rates for AL-AZIZ Hospital according to the calculation of the AL-AZIZ Hospital using the ABC method are presented.

Table 13. Comparison of Inpatient Services Rates at AL-AZIZ Hospital 2018

Classes	Rates AL- AZIZ Hospital	ABC Rates	Differences
VIP	Rp 325.000	Rp 307.235,98	Rp 17.764,02
Kelas I	Rp 225.000	Rp 207.565,75	Rp 17.434,25
Kelas II	Rp 150.000	Rp 170.762,65	(Rp 20.762,65)
Kelas III	Rp 125.000	Rp 136.908,99	(Rp 11.908,99)

Source: data that has been processed by the author (2018)

CONCLUSION

Based on the results of the research and discussion above, it can be concluded that: The calculation of inpatient rates carried out at AL-AZIZ Hospital using ABC (*Activity Based Costing*) consists of calculating the activities carried out in the operational activities of AL-AZIZ Hospital, both directly and indirectly related. The direct cost component at AL-AZIZ Hospital can be directly charged to each product offered, while indirect costs are allocated using the ABC method, which is carried out in 2 stages, namely the first stage of identifying and classifying activities into activity levels, determining *cost drivers*, determining tariffs each group. The second stage charges fees for services using the *cost driver rate*. The results of the calculation of inpatient rates using the *Activity-Based Costing System* in the VIP class and Class I provide smaller results compared to the rates determined by AL-AZIZ Hospital. For the VIP class, the results were IDR 307,235.98 and the first class was IDR 207,565.75. There is a smaller difference of Rp. 17,764.02 for the VIP Class and Rp. 17,434.25 for Class I. In Class II and Class III, the ABC calculation gives higher results compared to the rates determined by AL-AZIZ Hospital. For Class II, it is IDR 170,762.65 and IDR 136,908.99 for Class III. There is a higher difference (IDR 20,762.65) for Class II and (IDR 11,908.99) for Class III.

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