

Analisis Sistem Perhitungan Biaya di Rumah Sakit X Berdasarkan Traditional Costing dan Time Driven Activity Based Costing: Studi pada Unit Cost Pelayanan Hemodialisa = Analysis of Cost Calculation System at X Hospital Based on Traditional Costing and Time Driven Activity Based Costing: Study at Unit Cost Hemodialysis Service

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Abstrak

Penelitian ini bertujuan untuk memperlihatkan analisis perhitungan unit cost pelayanan hemodialisa berdasarkan traditional costing dan time driven activity based costing, dan juga untuk mengetahui manfaat dan biaya penerapan time driven activity based costing di rumah sakit X. Rumah sakit ini dipilih sebagai sampel karena belum memiliki sistem biaya yang baik. Penelitian ini menggunakan pendekatan kualitatif dan studi kasus. Hasil penelitian menunjukkan perhitungan unit cost pelayanan hemodialisa dengan menggunakan time driven activity based costing lebih tinggi dari unit cost dengan metode traditional costing. Time driven activity based costing system lebih mencerminkan aktivitas yang dikonsumsi oleh pelayanan hemodialisa.

.....The purpose of this research was to show an analysis of unit cost calculation of hemodialysis services based on traditional costing and time driven activity based costing methods and also to analyze costs and benefits of time driven activity based costing method's implementation at X Hospital. This study was conducted using qualitative and study case approach. The result of the study showed that unit cost calculation using time driven activity based costing is higher than by using traditional costing. Time driven activity based costing system reflected more the activities that are consumed by hemodialysis services.