

ABSTRAK

EVALUASI PENENTUAN TARIF KAMAR RAWAT INAP RUMAH SAKIT

Studi Kasus Pada Rumah Sakit Cakra Husada Klaten

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Tujuan penelitian ini adalah untuk mengetahui bagaimana langkah-langkah penetapan tarif kamar rawat inap yang dilakukan oleh Rumah Sakit Cakra Husada Klaten dan untuk mengetahui apakah tarif kamar rawat inap yang dilakukan oleh rumah sakit tersebut sudah tepat menurut metode *cost plus pricing* pendekatan *full costing*.

Teknik pengumpulan data yang digunakan adalah teknik wawancara dan dokumentasi. Sedangkan untuk menganalisis data digunakan teknik deskriptif dan komparatif. Dalam penelitian ini diuraikan langkah-langkah yang dilakukan pihak Rumah Sakit Cakra Husada Klaten dalam menetapkan tarif kamar rawat inap. Selanjutnya dilakukan perbandingan tarif kamar rawat inap yang berlaku di Rumah Sakit Cakra Husada Klaten dengan tarif kamar rawat inap menurut metode *cost plus pricing* pendekatan *full costing* dengan menggunakan uji statistik beda dua sample yang berpasangan.

Setelah dilakukan analisis deskriptif, diperoleh kesimpulan bahwa dalam penetapan tarif kamar rawat inap di Rumah Sakit Cakra Husada Klaten ditentukan oleh faktor biaya dan faktor lain. Dari hasil analisis komparatif, diperoleh kesimpulan bahwa tarif kamar rawat inap yang ditetapkan oleh Rumah Sakit Cakra Husada Klaten sudah tepat menurut metode *cost plus pricing* pendekatan *full costing*.

ABSTRACT

AN EVALUATION ON HOSPITAL ROOM TARIFF DETERMINATION FOR HOSPITALIZATION

A Case Study on Cakra Husada Klaten Hospital

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The objectives of this research were to find out the steps in determining the hospital room cost for hospitalization implemented by Cakra Husada Klaten hospital and to evaluate whether the room cost fixing for hospitalization performed by the hospital has been appropriate according to *cost plus pricing* method with *full costing* approach.

The techniques of data collecting used were interview and documentation. To analyze the data, the descriptive and comparative techniques were applied. In this research, the steps performed by the management of Cakra Husada Klaten hospital in fixing the room cost for hospitalization were described. Afterwards, a comparison was made between the hospitalization room cost prevailed in Cakra Husada Klaten hospital and the hospitalization room cost fixing according to *cost plus pricing* method with *full costing* approach. The comparison was performed using statistical test on difference between means-paired samples.

Furthermore, following the descriptive analysis being accomplished, it was concluded that the hospitalization room cost fixing in Cakra Husada Klaten was determined by the cost factor and other factors. From the result of comparative analysis, it was concluded that the hospitalization room cost fixed by Cakra Husada Klaten hospital had been appropriate according to *cost plus pricing* method with *full costing* approach.