

ABSTRAK

Evaluasi Penentuan Tarif Kamar Rumah Sakit
Studi Kasus: Pada Rumah Sakit Umum Daerah Wates (RSUD Wates)

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Tujuan penelitian ini yaitu, untuk mengetahui dan mengevaluasi apakah penentuan tarif kamar rawat inap Rumah Sakit Umum Daerah Wates, sudah tepat menurut metode *cost-plus pricing* dengan pendekatan *full costing*.

Metode pengumpulan data yang digunakan adalah wawancara, observasi dan dokumentasi.

Langkah yang ditempuh dalam penelitian ini yaitu pertama-tama mendeskripsikan penentuan tarif kamar menurut rumah sakit. Langkah kedua mendeskripsikan penentuan tarif kamar menurut teori. Langkah ketiga membandingkan penentuan tarif kamar menurut rumah sakit dengan penentuan tarif kamar menurut teori. Langkah keempat menguji (dengan uji t_c) apakah perbedaan itu signifikan atau tidak.

Berdasarkan analisis yang dilakukan diambil kesimpulan bahwa tidak terdapat perbedaan yang signifikan antara penentuan tarif kamar rawat inap RSUD Wates dengan penentuan tarif kamar rawat inap menurut teori.

ABSTRACT

An evaluation on the pricing of a hospital room
A case study on the district hospital (RSUD) Wates

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The objective of this research is to understand and to evaluate whether the pricing of a room at RSUD Wates is right according to the cost-plus pricing method with the full costing approach.

In collecting the data, this research used the methods of interview, observation, and documentation.

In order to analize whether the pricing of a room in RSUD Wates is right, using the cost-plus pricing method with the full costing approach. following steps were taken: Firstly, the describing the pricing as done by the hospital; secondly describing the pricing according to the theory; thirdly comparing the pricing by the hospital with that according to the theory; and lastly is examining (with t_c test) whether or not there is a significant a different.

Based on the analysis, it is concluded that there is no significant difference between of the pricing of a room as determinedly RSUD Wates with the pricing according to the theory.