

**EVALUASI TARIF KAMAR RUMAH SAKIT**  
**(Studi Kasus : Pada Rumah Sakit Umum Bethesda Yogyakarta)**

**ABSTRAK**

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**2004**

Tujuan penelitian ini untuk mengetahui apakah besarnya tarif kamar Rumah Sakit Umum Bethesda Yogyakarta sudah tepat menurut metode *cost-plus pricing* dengan pendekatan *full costing*. Obyek penelitian dilaksanakan pada kelas utama, kelas I, kelas II, kelas III Rumah Sakit Umum Bethesda Yogyakarta. Penelitian ini membahas besarnya tarif kamar rawat inap rumah sakit, yang dianalisis menggunakan *metode cost-plus pricing* dengan pendekatan *full costing*. Penentuan besarnya tarif kamar rawat inap Rumah Sakit Bethesda Yogyakarta dengan cara menjumlahkan komponen biaya dan laba yang diharapkan. Setelah diperoleh biaya penuh maka Rumah Sakit Bethesda Yogyakarta menambahkan total biaya tersebut dengan laba sebesar 15% dari biaya penuh kamar rawat inap masing-masing kelas, sehingga diperoleh tarif untuk setiap kamar. Besarnya tarif hasil perhitungan menggunakan *metode cost-plus pricing* dengan pendekatan *full costing* kemudian dibandingkan dengan besarnya tarif yang ditentukan pihak rumah sakit.

Kesimpulan dalam penelitian ini bahwa besarnya tarif kamar rawat inap di rumah sakit Bethesda Yogyakarta yang sudah tepat menurut metode *cost-plus pricing* pendekatan *full costing* adalah tarif kamar kelas utama A, kelas utama B, dan kelas utama C. Selanjutnya besarnya tarif kamar di rumah sakit yang tidak tepat dan lebih rendah adalah kelas IIB, kelas IIC, kelas IID, kelas IIIA, kelas IIIB, kelas IIIC, dan kelas IIID.

**AN EVALUATION ON ROOM RATE AT HOSPITAL**  
**(A case study on Bethesda General Hospital of Yogyakarta)**

**ABSTRACT**

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This research aimed to know whether the room rate at Bethesda General Hospital of Yogyakarta was right according to cost-plus pricing method. It was conducted by using full costing approach. The object of the research was held on VIP class, class I, class II, and class III of Bethesda General Hospital of Yogyakarta. This research discussed the amount of room rate by sing it using cost-plus pricing method with full costing approach. The determination of amount of room rate at Bethesda General Hospital of Yogyakarta was conducted by adding cost and expected profit. After obtaining the full cost, the hospital added the total cost to the profit approximately about 15 percent of full cost of room rate. The result of the estimation used by cost-plus pricing method with full costing approach was compared to the amount of rate that determined by the hospital management.

The conclusion of this research showed that the amount of the room rate of main class D, class IA1, class IA2, class IB, class IC, class IIA was right according to cost-plus pricing method with full costing approach. While the amount of room rate of main class A, main class B, main class C at hospital that was not right and higher than the one determined by cost-plus pricing method with full costing approach were room rate for. The amount of room rate at class IIB, class IIC, class IID, class IIIA, class IIIB, class IIIC, and class IIID was not right and lower.