

ABSTRACT

EVALUATION OF THE ROOM COST DETERMINATION FOR THE IN-PATIENT WITH COST-PLUS PRICING AND FULL COSTING APPROACH A Case Study at Sekar Kamulyan Hospital, Kuningan West Java

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The aims of this study were (1) to find out whether or not the method of determining the room cost in Sekar Kamulyan Hospital has been appropriate based on the cost-plus pricing method and full costing approach, and (2) to find out whether or not the existing cost has been appropriate based on the cost-plus pricing method and full costing approach. The techniques in collecting data were interview, observation and documentation.

The research employed descriptive analysis technique to explain the steps of determining the room cost both in Sekar Kamulyan Hospital and in theory. Comparative analysis technique was employed to compare the steps in determining the room cost in Sekar Kamulyan Hospital and the steps in theory. To find out whether the room cost was appropriate or not, the research employed interval percentage assumption. If the interval percentage between the room cost in the hospital and in the theory was less than or the same as 5%, the room cost in Sekar Kamulyan Hospital was appropriate. And if the interval percentage was more than 5%, the room cost in Sekar Kamulyan Hospital was not appropriate.

The research concluded that first, based on cost-plus pricing method and full costing approach, the steps in determining the room cost in Sekar Kamulyan Hospital was not appropriate because there was a difference between the steps in determining the room cost in the hospital and in the theory. The difference was that the hospital did not determine the expected benefit and did not do the percentage count mark-up. The second conclusion was that the amount of the room cost was not appropriate based on the cost-plus pricing method and full costing method because the interval percentage between room cost of room IA in the hospital and the one in theory was more than 5% and the amount of the room cost in the room class IB2 and IC in the hospital was less than the one of class IB2 and IC in theory. That made the hospital could not cover the expenditure cost of both classes. The room cost in the room class IB1 was already appropriate based on the cost-plus pricing method and full costing approach because the interval percentage was less than 5%.