

KATA ABSTRAK

**Evaluasi Penentuan Tarif Kamar Rawat Inap Rumah Sakit Dengan Metode
Cost Plus Pricing Pendekatan *Full Costing*
Studi Kasus pada Rumah Sakit Panti Nugroho
Pakem Sleman Yogyakarta**

Antonius Yudhi Setiawan
Universitas Sanata Dharma
Yogyakarta
2004

Tujuan penelitian ini yaitu, untuk mengetahui dan mengevaluasi apakah penentuan tarif kamar rawat inap Rumah sakit Panti Nugroho, sudah tepat menurut metode *Cost Plus Pricing* dengan Pendekatan *Full Costing*. Penelitian dilakukan di Rumah Sakit Panti Nugroho pada bulan september sampai bulan oktober 2003.

Langkah yang ditempuh dalam penelitian ini yaitu pertama tama mendiskripsikan penentuan tarif kamar menurut Rumah Sakit. Langkah kedua mendiskripsikan penentuan tarif menurut metode cost plus pricing. Langkah ketiga membandingkan tarif kamar Rumah Sakit dengan penentuan tarif kamar menurut teori dan langkah yang ke empat menguji (dengan uji t) apakah perbedaan itu signifikan atau tidak.

Berdasarkan analisis yang dilakukan diambil kesimpulan bahwa tidak terdapat perbedaan yang signifikan antara penentuan kamar rawat inap Rumah sakit Panti Nugroho dengan penentuan terif kamar menurut metode *Cost Plus Pricing* pendekatan *Full Costing*.

ABSTRACT

**An Evaluation on the pricing of a Hospital room Based on Cost plus Pricing
Method with the Full Costing Approach
A case study at RS Panti Nugroho
Pakem Sleman Yogyakarta**

Antonius Yudhi Setiawan
University Sanata Dharma
Yogyakarta
2004

The objective of this research is to understand and to evaluate whether the pricing of room at RS Panti Nugroho is right according to the cost plus pricing method with the full costing approach. This study is a case study, conducted from September 2003 until October 2003.

In order to analyze whether the pricing of a room in RS Panti Nugroho is right, using the cost plus pricing method with the full costing approach. Following steps were taken: firstly, describing the pricing as done by the hospital; secondly describing the pricing according to the cost plus pricing method; thirdly comparing the pricing by the hospital with the according to the theory; and lastly is examining (with t test) whether or not there is a significant difference.

Based on the analysis, it is concluded that there is no significant difference between the pricing of a room as determinedly RS Panti Nugroho with the pricing according to the cost plus pricing method with the full costing approach.