

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

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Tujuan penelitian ini adalah untuk mengetahui langkah-langkah penentuan tarif rawat inap Rumah Sakit Panti Nugroho, sudah tepat menurut metode *cost-plus pricing* pendekatan *full costing*. Penelitian ini dilakukan di Rumah Sakit Panti Nugroho pada bulan desember 2005 sampai bulan february 2006.

Dalam penelitian ini langkah-langkah yang ditempuh yaitu: 1) Mendiskripsikan penentuan tarif menurut Rumah Sakit Panti Nugroho. 2) Mendiskripsikan penentuan tarif menurut metode *cost-plus pricing* pendekatan *full costing*. 3) Membandingkan tarif Rumah Sakit Panti Nugroho dengan penentuan tarif menurut metode *cost-plus pricing* pendekatan *full costing*. 4) Menguji (dengan uji t) apakah perbedaan itu signifikan atau tidak.

Setelah langkah-langkah tersebut dilakukan dapat diambil kesimpulan bahwa tidak terdapat perbedaan yang signifikan antara penentuan tarif kamar rawat inap menurut Rumah Sakit Panti Nugroho dengan penentuan tarif menurut metode *cost-plus pricing* pendekatan *full costing*.

ABSTRACT

An evaluation of room rate determination at a Hospital by Cost plus Pricing Method with Full Costing Approach A case study at RS Panti Nugroho Pakem Sleman Yogyakarta

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The purpose of this research was to know the steps of room rate determination at Panti Nugroho hospital, whether it was appropriate according to cost-plus pricing method with full costing approach. This research was done at Panti Nugroho hospital in Desember 2005 until Februari 2006.

For this research, the steps used were: 1) describing the rate determination according to Panti Nugroho hospital. 2) describing the rate determination according to cost-plus pricing method with full costing approach. 3) comparing the rate at Panti Nugroho hospital with the rate determination according to cost plus pricing approach to full costing. 4) evaluating (by test t) whether the difference was significant or not.

After these steps were done, it could be taken a conclusion that there was no significant difference between the room rate determination according to Panti Nugroho hospital with the rate determination according to cost-plus pricing method with full costing approach.