

ABSTRAK

Evaluasi Penetapan Tarif Kamar Rawat Inap Rumah Sakit Berdasarkan Metode *Cost Plus Pricing* Pendekatan *Full Costing* Studi Kasus pada RSUD Kebumen

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Penelitian ini bertujuan untuk mengetahui dan mengevaluasi apakah penentuan tarif kamar rawat inap Rumah Sakit Umum Daerah Kebumen, sudah tepat menurut metode *Cost Plus Pricing* dengan pendekatan *Full Costing*. Penelitian dilakukan di Rumah Sakit Umum Daerah Kebumen pada bulan september sampai bulan oktober 2005.

Langkah pertama yang ditempuh dalam penelitian ini yaitu pertama-tama mendeskripsikan penentuan tarif kamar menurut Rumah Sakit. Langkah kedua mendeskripsikan penentuan tarif kamar menurut metode *cost plus pricing* pendekatan *full costing*. Langkah ketiga membandingkan tarif kamar Rumah Sakit dengan penentuan tarif kamar menurut teori dan langkah yang ke empat menguji (dengan uji t) apakah terdapat perbedaan tarif antara Rumah Sakit Umum Daerah Kebumen dengan penentuan tarif kamar menurut teori.

Berdasarkan analisis yang dilakukan diambil kesimpulan bahwa tidak terdapat perbedaan antara penentuan tarif kamar rawat inap Rumah Sakit Umum Daerah Kebumen dengan penentuan tarif kamar rawat inap 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 RSUD Kebumen**

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The objective of this research was to understand and to evaluate whether the pricing of room at RSUD Kebumen was already appropriate according to cost plus pricing method with full costing approach. This study was a case study conducted at RSUD Kebumen from September 2005 until October 2005.

In order to analize whether the pricing of a room in RSUD Kebumen was appropriate, it was used cost plus pricing method with full costing approach. The following steps were taken: firstly, describing the pricing done by the hospital; secondly describing the pricing according to the cost plus pricing method; thirdly comparing the pricing by the hospital and the one according to the theory; and lastly examining (with t test) whether or not there was significant difference.

Based on the analisis, it was concluded that there was no significant difference in the pricing of room between the one determined by RSUD Kebumen with the pricing according to cost plus pricing method with full costing approach.