

## ABSTRAK

### ANALISIS PENENTUAN TARIF KAMAR RAWAT INAP Studi Kasus pada Rumah Sakit Panti Nugroho Pakem

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Tujuan penelitian ini adalah: (1) untuk mengetahui kesesuaian antara prosedur penentuan tarif kamar rawat inap menurut rumah sakit Panti Nugroho dan menurut teori *cost plus pricing* pendekatan *full costing*. (2) untuk mengetahui apakah terdapat perbedaan antara besarnya tarif kamar rawat inap yang ditentukan oleh rumah sakit Panti Nugroho dibandingkan dengan metode *cost plus pricing* pendekatan *full costing*. Teknik pengumpulan data yang digunakan adalah teknik observasi, wawancara, dan dokumentasi.

Untuk menjawab rumusan masalah pertama, penulis mendeskripsikan prosedur penentuan tarif kamar rawat inap menurut rumah sakit Panti Nugroho dan mendeskripsikan prosedur penentuan tarif kamar rawat inap menurut metode *cost plus pricing* pendekatan *full costing* kemudian membandingkannya. Sedangkan untuk menjawab rumusan masalah kedua penulis membandingkan tarif kamar rawat inap rumah sakit Panti Nugroho dengan tarif kamar rawat inap menurut metode *cost plus pricing* pendekatan *full costing*.

Dari hasil penelitian menunjukkan bahwa: (1) terdapat ketidaksesuaian dalam prosedur penentuan tarif kamar rawat inap antara rumah sakit dengan kajian teori, hal ini disebabkan rumah sakit mempunyai kebijakan dalam prosedur penentuan tarif kamar rawat inap yaitu mempertimbangkan faktor-faktor lain selain faktor biaya. (2) terdapat perbedaan besarnya tarif antara tarif kamar rawat inap menurut rumah sakit Panti Nugroho dan teori *cost plus pricing* pendekatan *full costing*.

## ABSTRACT

### ANALYSIS OF DETERMINING INN-TREATMENT ROOM TARIFF A case Study at Panti Nugroho Hospital of Pakem

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The purpose of this research are: (1) to know the suitability between the procedure of determining inn-treatment room tariff determination according to Panti Nugroho hospital and the one according to *full costing* approach of *cost plus pricing* method. (2) to know whether there was difference in tariff between the tariff determined by Panti Nugroho and the one by *full costing* approach of *cost plus pricing* method. The data gathering techniques used were observation, interview and documentation.

In order to answer the first problem formulation, the writer described the procedure of inn-treatment room tariff determination according to Panti Nugroho hospital and the one according to *full costing* approach of *cost plus pricing* method, and then compared both of them. Meanwhile, in order to answer the second problem formulation, the writer compared the tariff for Panti Nugroho's inn-treatment room and the one according to *full costing* approach of *cost plus pricing* method.

The result of the research showed that: (1) there was an incompatibility in the procedure of inn treatment tariff determination between the hospital and the theory. It is because the hospital had its own policy in the procedure of determining the tariff of inn-treatment room, namely by considering other factors beside cost factor. (2) there was a difference in the tariff of inn-treatment room according to Panti Nugroho hospital and the one according to *full costing* approach of *cost plus pricing* method.