

Usulan penerapan sistem activity based costing pada Instalasi Radiologi Rumah Sakit Balimed = A proposal for implementing activity based costing in Radiology Department Balimed Hospital

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Abstrak

Tesis ini mengusulkan penerapan sistem Activity Based Costing di Rumah Sakit BaliMed dengan mengambil ruang lingkup pada instalasi radiologi. Penerapan sistem Activity Based Costing akan dilakukan untuk menghitung unit cost masing-masing tindakan di instalasi radiologi serta untuk mengetahui analisis profitabilitas dari tindakan tersebut. Hasil penelitian menunjukkan perhitungan unit cost dengan menggunakan sistem activity based costing menghasilkan informasi yang berbeda dengan metode yang saat ini digunakan perusahaan yakni metode double distribution, selain itu analisis profitabilitas yang dilakukan menunjukkan penetapan tarif di rumah sakit saat ini belum sesuai dengan unit cost untuk melakukan tindakan tersebut.

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This thesis proposes an implementation of activity based costing system in Radiology Department of BaliMed Hospital. The implementation of activity based costing system is designed to calculate unit cost of each service which is given by Radiology Department and made a profitability analysis from the result of the calculation. The result shows that activity based costing gives different information about unit cost as compared with the double distribution method. The profitability analysis show that the pricing which set by the management is not in accordance with the unit cost of the service in Radiologi Department.