

ABSTRAK

Perbedaan utama antara sistem tradisional dengan sistem *activity based costing* terletak pada jumlah *cost driver* (pemicu biaya) yang digunakan, dalam penentuan harga pokok produk dengan sistem *activity based costing* menggunakan *cost driver* yang lebih banyak di banding dengan sistem biaya tradisional yang hanya menggunakan satu *cost driver* berdasarkan unit. Perhitungan *Activity based costing* (ABC) diperkirakan lebih efisien dalam penentuan tariff rumah sakit. Tujuan penelitian ini untuk mengetahui penerapan metode *activity based costing* sebagai alternatif dalam penetapan tarif apendiktomi di Rumah Sakit Mitra Sejati Medan Tahun 2020. Penelitian ini bersifat deskriptif kuantitatif, populasi penelitian ini adalah seluruh data dan berkas pada kasus pasien penderita apendisitis akut di Rumah Sakit Mitra Sejati Medan Tahun 2020. Hasil penelitian menunjukkan biaya satuan (unit cost) tindakan apendiktomi di RSUD Mitra Sejati Medan dengan menggunakan metode *activity based costing* adalah sebesar Rp. 21.763.871,7. Biaya riil tindakan apendiktomi di RSUD Mitra Sejati Medan adalah sebesar Rp. 24.410.905,00. Terdapat perbedaan biaya tindakan apendiktomi dengan biaya satuan menggunakan metode *activity based costing* dan dengan menggunakan perhitungan biaya riil di RSUD Mitra Sejati Medan tahun 2020 dengan selisih biaya sebesar Rp. 2.647.034,7

Kata Kunci : Apendiktomi, *Activity Based Costing*, Biaya Riil

ABSTRACT

The main difference between the traditional system and the activity based costing system lies in the number of cost drivers used, in determining the cost of goods, the activity based costing system uses more cost drivers compared to the traditional cost system which only uses one cost driver. by unit. Activity based costing (ABC) is estimated to be more efficient in determining hospital rates. The purpose of this study was to determine the application of the activity based costing method as an alternative in determining appendectomy rates at Mitra Sejati Hospital Medan in 2020. This study was quantitative descriptive, the population of this study was all data and files in cases of patients with acute appendicitis at Mitra Sejati Hospital. Medan in 2020. The results showed that the unit cost of appendectomy at Mitra Sejati General Hospital in Medan using the activity based costing method was Rp. 21,763,871.7. The real cost of appendectomy at Mitra Sejati General Hospital in Medan is Rp. 24,410,905.00. There is a difference in the cost of appendectomy with the unit cost using the activity based costing method and by using real cost calculations at Mitra Sejati General Hospital Medan in 2020 with a cost difference of Rp. 2,647,034.7

Keywords: *Appendectomy, Activity Based Costing, Real Costs*