

ABSTRAK

Penentuan tarif jasa pelayanan pemeriksaan radiologi merupakan suatu keputusan yang sangat penting, karena dapat mempengaruhi profitabilitas suatu rumah sakit. *Activity Based Costing* adalah sistem akumulasi biaya dan pembebanan biaya ke produk dengan menggunakan berbagai pemicu biaya dengan menelusuri biaya dari setiap aktivitas kemudian menelusuri biaya dari aktivitas ke produk. Tujuan penelitian ini adalah untuk mengetahui penerapan metode *activity based costing* sebagai alternatif terhadap tarif pelayanan CT Thorax di unit radiologi di RSUD Royal Prima Medan. Teknik analisis data yang digunakan dalam penelitian ini adalah teknik analisis kuantitatif non statistik. Data-data berupa angka yang diperoleh dari RSUD Royal Prima Medan yang memuat perhitungan – perhitungannya kemudian dianalisis dengan menggunakan teori Penerapan ABC (*Activity Based Costing*). Hasil penelitian menunjukkan Biaya satuan (*unit cost*) pemeriksaan CT Thorax di unit radiologi RSUD Royal Prima Medan dengan menggunakan metode *activity based costing* adalah sebesar Rp. 1.646.693. Biaya riil pemeriksaan CT Thorax di unit radiologi RSUD Royal Prima Medan adalah sebesar Rp. 1.897.500. Terdapat perbedaan biaya pemeriksaan CT Thorax di unit radiologi RSUD Royal Prima Medan dengan biaya satuan menggunakan metode *activity based costing* dan dengan menggunakan perhitungan biaya riil di RSUD Royal Prima Medan dengan selisih biaya sebesar Rp.250.809.

Kata Kunci : *Activity Based Costing*, Unit Radiologi, CT Thorax

ABSTRACT

Determining the tariff for radiology examination services is a very important decision, because it can affect the profitability of a hospital. Activity Based Costing is a system of accumulating costs and charging costs to products using various cost drivers by tracing the costs of each activity and then tracing the costs from activities to products. The purpose of this study was to determine the application of the activity based costing method as an alternative to CT Thorax service rates in the radiology unit at RSU Royal Prima Medan. The data analysis technique used in this study is a non-statistical quantitative analysis technique. Data in the form of numbers obtained from RSU Royal Prima Medan which contains the calculations are then analyzed using the ABC (Activity Based Costing) Implementation theory. The results showed that the unit cost for CT Thorax examination in the radiology unit of RSU Royal Prima Medan using the activity based costing method was Rp. 1,646,693. The real cost of a CT Thorax examination at the radiology unit of the Royal Prima Medan General Hospital is Rp. 1,897,500. There is a difference in the cost of CT Thorax examination at the radiology unit of RSU Royal Prima Medan with unit costs using the activity based costing method and using real cost calculations at RSU Royal Prima Medan with a cost difference of Rp.250,809.

Keywords : *Activity Based Costing, Radiology Unit, CT Thorax*