

**CALCULATION ANALYSIS OF COST OF CLASS III STATION
ACCOMMODATION USING ACTIVITY BASED COSTING SYSTEM
METHOD DIRSU PKU MUHAMADIYAH LAMONGAN**



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ABSTRACT

CALCULATION OF CLASS III COST ANALYSIS OF STATION ACCOMMODATION SYSTEM USING ACTIVITY BASED COSTING METHOD AT MUHAMMADIYAH HOSPITAL LAMONGAN EAST JAVA

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Background: In the era of BPJS, RsML especially in class III wards experienced a lot of surge in patients, especially in class III wards.

Research purposes: to find out the unit cost of accommodation in class III inpatient wards based on the ABC method of the system and to distinguish the results of traditional calculations that are still valid in RsML.

Method: with qualitative research methods and case studies. The instrument used is financial documentation and accounting owned by the hospital. ABC Method (Activity Costing Costing System).

Results: based on the calculation of unit costs Activity Based Costing method (ABC) calculation of unit cost of accommodation for class III ward of Rp 110,401, while the cost of inpatient fees that apply in RsML for class bengsal III is Rp 125,000.

Conclusion: The results of this study show the difference, that with ABC the system produces a smaller calculation than the traditional system that applies in RsML.

Keywords: Activity Based Costing Method

INTRODUCTION

With the holding of a health card with the aim of financing the health of poor citizens who are expected to increase life expectancy in Indonesia, reduce maternal mortality rates, infants and toddlers and reduce birth rates and can provide services to general health problems¹

PKU Muhammadiyah General Hospital Lamongan is one of the private hospitals that receive the most services for Jamkesmas. In 2018 patients who were most inpatient in class III wards were patients using a health card.

Tariff calculations applied in private hospitals in Lamongan still use traditional methods, causing distortion in unit cost calculation of accommodation. With the tariffs that have been applied by the Lamongan regional government, the Unit Cost of the hospital often experiences distortion so that it is necessary to adjust the tariff

Therefore, it is necessary to analyze costs for inpatient services, especially class III wards so that the hospital does not get a significant loss. In the development of science for the calculation of unit costs in hospital services, to overcome distortion, a system for determining the price of products based on activities or losses that occur in hospitals is called the ABC system. ABC system definition is a cost calculation system seen from activities and products where the ABC system is an information system by identifying according to the number of activities in an organization and collecting costs based on the nature of the activity²⁸. One private hospital in Lamongan is a hospital that serves health for the community.

Given the competitive competition between hospitals, so the hospital needs to change the cost system in calculating the unit cost of inpatient accommodation by applying the Activity Based Costing System because the author considers that the Activity Based Costing System is able

to identify Hospital costs as a whole, and affect the house's profitability Pain^{6,7,18}.

Based on the background above, the authors are interested in conducting a research entitled: "Calculation Analysis of Cost Unit Accommodation in Class III Ward with Activity Based Costing System Method in Private Hospitals in Lamongan."

From the background, the problem can be formulated as follows:

1. How many units of accommodation in class III ward with ABC method in private hospitals in Lamongan?
2. Is there a difference between the unit cost of private accommodation in class III calculated by the ABC method and the current method in private hospitals in Lamongan?

Research purposes

Analyze calculations and find out the unit cost of inpatient accommodation for class III wards in private hospitals in Lamongan

MATERIALS AND WAYS

Types of research

This type of research is descriptive research with a qualitative descriptive approach. According to 3,4, descriptive research method is a research method that is carried out with the main objective to make an illustration or description of a situation objectively.

Research Subjects and Objects

Subjects in this study were the Head of Finance, Head of Inpatient Department, Head of Equipment Maintenance, Head of Medical Services, Head of Medical Record, Head of Household (IPSRs), Head of Nutrition Installation, Head of Linen Section, Head of Pharmacy, to obtain class inpatient ward data III at a private hospital in Lamongan.

The object of this research is all the cost activities that occur in class III ward units in private hospitals in Lamongan

This research will be conducted in April 2018 in class III wards in a private hospital in Lamongan

Research variable

In this study the research variable was the unit cost of accommodation that occurred in patients who received inpatient services on class III wards in private hospitals in Lamongan

Operational definition

1. Activity Based Costing System

Activity Based Costing (ABC) system is a method used in calculating costs in class III ward units in private hospitals in Lamongan.

2. Cost of goods (unit cost)

Costs incurred in producing a product in a class III ward unit in a private hospital in Lamongan

3. Cost Driver

Cost Driver or cost trigger is the allocation base used in Activity Based Posting. 5

4. Activities are actions carried out as long as the patient is hospitalized starting from the patient entering the hospital until returning home which results in an activity cost of 6,7,8. Primary activity is the activity consumed by the product. Secondary activity is the activity consumed by primary activity 10

5. Direct costs are costs that can be charged directly to cost or product objects: executive costs, office stationery (ATK), depreciation of medical and non-medical equipment, room costs, use of laundry services, cleanliness, water costs, and electricity costs 11

6. Indirect costs are costs that are difficult or cannot be connected and charged directly to the production unit, and are accurately traced to the object of the cost between: labor costs in the supporting unit, the cost of equipment, buildings, and services in the relevant

supporting units with activity while the patient is being treated 7.

7. Direct tracing is the direct identification of the costs consumed by each activity and producing 13 products. Direct tracing in this research is executor, ATK, depreciation of buildings and tools, medical consumables, cleaning services and laundry.
8. Drivertracing is a way of charging costs to activities through a causal relationship between consumption of resources and activity13. Resources in this study are the cost of office stationery, consumables, maintenance of non-medical devices and buildings, and depreciation of non-medical devices and buildings.

Research Instruments

1. Guidance on documentation, namely medical records related to class III inpatient services that are owned in private hospitals in Lamongan
2. Interview guide18
 - a. Respondents interviewed consisted of the Head of Finance, Head of Medical Records, Head of Household Division, Head of Linen Section, Head of Nutrition Section and Head of the inpatient ward of class III at the private hospital in Lamongan
 - b. In-depth interviews are carried out in a pre-determined interview guide or spontaneous questions arise during the interview. Data obtained by the author in the form of an overview of private hospitals in Lamongan, data on the cost of class III inpatient activities, systems used by hospitals in determining the cost of hospitalization and identification of activities carried out in class III inpatient units in private hospitals in Lamongan

Data analysis

The data used in this study are

1. Primary data, namely data obtained from observation, interviews, and consultation with the parties concerned with research⁶.
2. Secondary data are data obtained from written sources in the form of hospital financial report data. These data include: fixed cost data, variable cost data, supporting data on the number of inpatients, supporting data for the duration of the patient's day, supporting data on numbers and extent inpatient rooms, and data on consumption rates for class III hospitalizations, laundry fee data, cleaning costs support data. The costs used are direct costs, namely costs attached to officers, obtained by direct tracing and indirect costs, namely costs found in supporting units^{6,7,8,9}. Steps to calculate indirect costs are^{6,7,8,18}:
 3. Identify Activity and Activity Centers¹⁸
 - a. Activities costs that are inpatient include inpatient medical expenses, patient consumption costs, electricity and water costs, cleaning fees, administrative fees, service fees, laundry fees, building fees, facilities depreciation fees.
 - b. These activities are grouped into
 - 1) Employee cost activities: Medical service fees, employee salary for class III wards (doctors, nurses)
 - 2) Facility Maintenance Activities: Building maintenance costs, repair costs, cleaning costs,
 - 3) Patient feeding activity: Nutritional costs,
 - 4) Patient service activities: Electricity costs, laundry costs, administration fees, costs of consumables.
 4. Defines activity and activity center¹⁸

The activity cost and activity center elements are as follows:

 - a. Cost of employee costs: Nurses' care costs, doctor's medical services fees, cleaning service, indirectly also affect the activities of the inpatient department, this activity is included in the category of activity cost unit level.
 - b. Costs of Using Electricity and Water,: For the use of electricity and water, including the category of activity cost unit level, because costs change according to changes in the KWH of the room used. Facilities that consume electricity include: TV, Refrigerator, heating device, lights.
 - c. Nutritional costs: Patients undergoing hospitalization need food and drinks, this is included in the Unit level activity cost category, because it does not depend on the length of time the patient is hospitalized.
 - d. Cleaning Costs: Cleaning costs are costs incurred to support the cleanliness of the inpatient environment. This fee is included in the Batch related activity cost category.
 - e. Administrative Costs: Administrative services are provided to support the smooth provision of facilities and infrastructure. Included in the category are batch related activity based costing.
 - f. Cost of Consumables: The cost of consumables is the costs used by nurses for patients, as well as the packages given to inpatients on the first day of hospitalization.

- g. Building / Building Depreciation Fees: Building depreciation costs are a sustaining activity cost facility because all types of rooms use buildings and load each room.
 - h. Depreciation Fee Facilities: Depreciation of this facility is included in the facility sustaining activity cost category because all types of rooms use the facilities in each room type and the construction is based on the number of days used, consisting of TV shrinkage, air conditioning, refrigerator, bed, fan, heating device .
 - i. Laundry Fees: Activities carried out to provide clean linen to inpatients such as bed linen, blankets, curtains, pillowcases.
5. Classifying Activity Costs into Various Activities¹⁸
- a. Based on Unit-Activity Level

Activities carried out in hospitalization at private hospitals in Lamongan. Activities included in this category are maintenance activities, provision of electricity and water and nutritional costs.
 - b. Based on a Batch-Related Activity Cost

This activity depends on the number of batches of products produced. That is administration costs, consumable costs, cleaning costs.
 - c. Product-Sustaining Activity Cost

This activity is related to research and development. This activity was not found in the unit cost calculation of class III inpatient accommodation in private hospitals in Lamongan.
 - d. Facility-Sustaining Activity Cost

Activities included in this category are laundry costs, building depreciation fees, facility depreciation costs.

6. Identifying Cost Drivers¹⁸

Identify the driver's attack from each activity cost. This identification is intended in determining the activity group and the driver cost / unit cost.²⁸

7. Determine the rate per unit cost driver

Determine the rate per unit cost driver. Because each activity has a cost driver by dividing the amount of costs with the cost driver.

According to 2 Rates per unit of cost driver can be calculated with the following formula:

$$\text{Rates per unit cost driver} = \frac{\text{Number of activities}}{\text{Cost Driver}}$$

8. Charging Fees to Products by using Driver Cost Rates and Activity Measures

According to ², the overhead charge for each activity to each room is calculated by the following formula:

$$\text{BOP charged} = \text{Rate / Unit cost driver} \times \text{Cost Driver selected}$$

By knowing the BOP that is charged to each product, the inpatient service rate can be calculated per room.

According to 3 Calculation of rates for each room type with the ABC method can be calculated by the following formula:

RESULTS

Research Subject Opinion

Based on the results of interviews with the head of the finance department and the head of the inpatient unit at the private hospital in Lamongan. Research subjects were given the opportunity to express their opinions. Services at private hospitals in Lamongan, especially in inpatient installations, each patient is served as well as possible without any differences in maskin patients or general patients.

Presentation of Inpatient Room Data
Table 1. Inpatient Services Class III at private hospitals in Lamongan 2016

Class	Rates/Day
Class III	125.000

Table 2. Class III direct cost data for 2016

Direct Cost	Amount (Rp)
Employee Salary Fee	1.460.308.416
Medical service fees	1.499.537.198
Water and telephone electricity costs	114.859.321
Administrative costs (the cost of using procurement goods, office stationery)	73.149.016
Cost of consumables	388.183.250
Maintenance costs for building and treatment building facilities	95.716.543
Nutritional costs	550.161.854

Table 3. Class III indirect cost data for 2016

Indirect costs	Amount (Rp)
Laundry fee	25.660.783
Cleaning costs	49.229.273

Table 4. Inpatient Cost Data for Class III at a private hospital in Lamongan in 2016

COST ELEMENTS	AMOUNT (Rp)
Employee salary costs	1.460.308.416
Medical service fees	1.499.537.198
Nutrition / consumption costs	550.161.854
Administrative costs (the cost of using procurement goods, office stationery)	73.149.016
Cost of consumables	388.183.250
Laundry fee	25.660.783
Cleaning costs	49.229.273
Maintenance costs for building and treatment building facilities	95.716.543
Electricity, water and telephone costs	114.859.321
TOTAL	Rp.4.256.805.654

Table 5. Data of Days of Inpatient Class III Patient PKU Muhammadiyah Lamongan 2016 Hospital

MONTH	Class III
January	2224
February	2297
March	2333
April	2306
May	2526
June	2046
July	2220
August	2431
September	2324
October	2273
November	2420
Desember	2473
TOTAL	27873

Table 6. Number of Class III Inpatients in PKU Muhammadiyah Lamongan 2016 Hospital

Month	Class	Number of patients
January	Class III	525
February	Class III	529
March	Class III	545
April	Class III	533
May	Class III	530
June	Class III	493
July	Class III	532
August	Class III	566
September	Class III	542
October	Class III	561
November	Class III	567
Desember	Class III	555
TOTAL	AMOUNT	6478

Table 7. Area Data of Class III Inpatient Hospital PKU Muhammadiyah Lamongan 2016

Class	Room size (m2)
Class III	44.86 m2

Table 8. Nutrition Rates Data for Class III Inpatients of PKU Muhammadiyah Lamongan Hospital in 2016

Class	Food tariff (Rp)
Class III	50.560

Table 9. Calculation of the number of meals in class III patients in PKU Muhammadiyah Lamongan Hospital in 2016

Meal / day	Number of days / years	Number of class III patients	Total of year portion
3 times	365 Day	6478 person	7.093.410

DISCUSSION

1. Determination of Inpatient Service Rates Using Activity Based Costing System

According to,^{7,8,18} there are five steps in calculating the cost of hospitalization based on the activity based costing method, namely:

2. Identifying and Defining Activities

Based on interviews with PKU Muhammadiyah Hospital in getting

activities in class III wards hospitalization include:

- 1) Employee Activity:
 - a) Medical service fees.
 - b) Salary fees for class III ward employees (doctors, nurses).
- 2) Facility maintenance activities:
 - a) Pet fees for building and treatment building facilities.
 - b) Cleaning costs
- 3) Patient feeding activity ::
 - a) Nutrition Costs
- 4) Patient service activities ::
 - a) Cost of electricity, water, tel.
 - b) Administrative costs.
 - c) Cost of consumables.
 - d) Laundry fee

3. Classifying Cost Activities into Various Activities ^{9,10,11,13}

a. Based on *Unit-Level Activity Cost*.
Activities in PKU Muhamadiyah Lamongan Hospital which are included in the Unit-Level Cost category Activity cost is the activity of employee salary costs (Nurses, Doctors, etc.), Medical Services Costs, Electricity, Water and Tel. Costs, Nutrition Costs.

b. Based *Batch-Related Activity Cost*.
Batch-Related Activity Cost is a cost that is caused by a number of batches that are produced and sold. This activity depends on the number of batches of products produced. Namely cleaning costs, administrative costs (usage costs of procurement of goods, office stationery), cost of consumables (frafah costs). Berdasarkan Product-Sustaining Activity Cost.

Product-Sustaining Activity Cost, this cost is the cost used to support the production of different products. This activity was not found in the determination of class III inpatient service rates at PKU Muhamadiyah Hospital Lamongan.

c. Based *Fasilitas-Sustaining Activity Cost*

This cost is the cost of supporting capacity at the place of production. Activities included in this category are: Laundry costs (cost of purchasing linen procurement items), building maintenance costs and building maintenance facilities. Costs are classified into three categories including:

- 1) Cost of employee salaries, medical service fees, electricity costs (water and telephone), nutrition costs are included in the unit level category.
- 2) Cleaning costs, administrative costs (the cost of using office equipment procurement), the cost of consumables to as III entered in the category of free level.
- 3) Laundry costs (the cost of purchasing goods procuring linen), the cost of maintaining the building and maintenance building facilities is in the facility sustaining activity category. Cost classification into various activities can be seen in table 10 as follows:

Table 10. Cost Classification Based on Activity Level

COST ELEMENTS	AMOUNT
<i>UNIT LEVEL</i>	
Employee salary costs	Rp 1.460.308.416
Medical Services Fee	Rp 1.499.537.198
Electricity, water and telephone costs	Rp 114.859.321
Nutrition / consumption costs	Rp 550.161.854
<i>BACTH LEVEL</i>	
Cleaning costs	Rp. 49.229.273
Administrative costs (Goods procurement costs)	Rp 73.149.016
Cost of consumables (free costs)	Rp 388.183.250
<i>FASILITY SUSTAINING ACTIVITY</i>	
Laundry fee (purchase costs of linen items)	Rp. 25.660.783
Maintenance costs for building and treatment building facilities	Rp 95.716.543

4. Identify Cost Driver

Identify the cost driver of each activity cost. This identification is intended in determining the activity group and cost driver unit / unit¹⁷.

Table 11. Grouping of Inpatient and Cost Driver Costs

Activity	COST DRIVER		The amount of costs (Rp)
	Unit	Lots of it Unit	
UNIT LEVEL			
a) Salary fees for Class III employees	number of days of care	27873	Rp 1.460.308.416
b) Class III medical service fees	number of days of care	27873	Rp 1.499.537.198
c) Cost of electricity, water, Class III telephone	number of days of care	27873	Rp 114.859.321
d) Class III nutrition costs	number of servings	7.093.410	Rp 550.161.854
BATCH LEVEL			
a) Class III cleaning fee	Floor area	44.86 m2	Rp. 49.229.273
b) Administrative costs (usage procurement of goods) Class III	Number of patients	6478	Rp 73.149.016
c) Cost of Class III consumables	number of days of care	27873	Rp 388.183.250
FACILITY SUSTAINING ACTIVITY			
a) Laundry fee (purchase fee procurement of linen items) Class III	number of days of care	27873	Rp. 25.660.783
b) Building maintenance costs and building care facilities Class III	number of days of care	27873	Rp 95.716.543

5. Determine Tariff Per Unit Cost Driver

According to¹⁷ the formula is :

$$\text{Tariff per unit cost driver} = \frac{\text{Total activity}}{\text{Cost Driver}}$$

The following is the determination of the rate per unit cost driver of the inpatient room of class III ward PKU Muhamadiyah Lamongan using Activity Based Costing System. Determination of Tariff Per Unit Cost Driver Inpatient Class III Ward PKU Lamongan Hospital with ABC Method can be seen in table 12 as follows;

Table 12. Determination of Tariff Per Unit Cost Driver Inpatient Class III Ward with ABC Method

Cost Element	The amount of costs	Cost driver	Rates / units (Rp)
UNIT LEVEL			
a) Salary fees for Class III employees	Rp 1.460.308.416	27873	52.391
b) Class III medical service fees	Rp.1.499.537.198	27873	53.798
c) Electricity, water, Class III telp	Rp. 114.859.321	27873	4.121
d) Class III nutrition costs	Rp. 550.161.854	7.093.410	77.5
BATCH LEVEL			
a) Class III cleaning fee	Rp.49.229.273	44.86 m2	10.974
b) Administrative fee (usage fee procurement of goods) Class III	Rp 73.149.016	6478	11.292
c) Cost of consumables (Class III)	Rp 388.183.250	27873	13.927
FACILITY SUSTAINING ACTIVITY			
a) Laundry fee (purchase fee procurement of linen items) Class III	Rp.25.660.783	27873	920
b) Maintenance costs for buildings and Class III treatment building facilities	Rp 95.716.543	27873	3.434

6. Membebaskan Biaya Ke Produk Dengan Menggunakan Tarif Cost Driver dan Ukuran Aktivitas

According to^{2,17,18} The overhead expense of each activity to each room is calculated by the following formula:

$$\text{Charged BOP} = \text{Tariff} / \text{unit Cost} \times \text{Cost Driver The selected driver}$$

According to^{6,7,18} the calculation of the rates of each room type with the ABC method can be calculated by the following formula:

$$\text{Room Rate} = \text{Cost of Inpatient} + \text{Expected Profit}$$

For the cost of class III hospitalization, the total costs charged to each product are divided by the number of days spent. While the profit expected to be determined by the Hospital management for Class III is 10% because PKU Muhamadiyah Lamongan Hospital is for class III many of the patients are unable. Class III inpatient service fees can be seen in table 13 as follows

Tabel 13. Class III inpatient services for PKU Muhamadiyah Lamongan Hospital in 2016

Activity	Cost of driver fees	Number of cost drivers	Total (Rp)
Employee salary costs	52.391	27873	1.460.294
Medical Services Fee	53.798	27873	1.499.511.654
Electricity, water and telephone costs	4.121	27873	114.864.633
Nutritional costs	77.5	7.093.410	549.739.275
Cleaning costs	10.974	44.86 m2	49.229.364
Administrative costs (use of procurement)	11.292	6478	73.149.576
Cost of consumables	13.927	27873	388.187.271
Laundry fee (purchase costs of linen items)	920	27873	25.643.160
Maintenance costs for building and treatment building facilities	3.434	27873	95.715.882
Class III total cost			Rp.2.797.501.109
Number of days of care		27873 hari	
Hospitalization fee per room			Rp 100.365
		10% profit	Rp 10.036
		Total tariff	Rp 110.401

Tabel 14. Comparison of Inpatient Service Rates Using Traditional Methods and Activity Based Costing Systems

Class	Inpatient service rates Traditional method (Rp)	ABC Method Rate (Rp)	Difference (Rp)
III	Rp. 125.000	Rp 110.401	Rp.14.599

Conclusion

Based on the results of research and discussion on the class III ward of PKU Muhammadiyah Lamongan Hospital, the following conclusions were drawn:

The calculation of the costs used by hospital management is the difference in costs, namely Rp. 14,599, this is because the consumption of resources of each activity is different. While in the Activity Based Costing method, using the basis of each allocation of cost drivers and the costs incurred are charged to the activities and resources consumed by the activity product.

Calculation of class III inpatient service rates using the Activity Based Costing approach is carried out by tracking activity costs. The data used is more accurate and produces a more appropriate unit cost.

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