

# Calculation of Inpatient Service Tariffs Using the Activity-Based Costing (ABC) Method at Bhayangkara Hospital Palu

Muhammad Ryman Napirah<sup>1\*</sup>, Vidyanto<sup>2</sup>, Christine Maureen<sup>3</sup>, Novi Inriyanny Suwendro<sup>4</sup>, Nur Mila Sari<sup>5</sup>, Stefiani Bengan Laba<sup>6</sup>, Munari<sup>7</sup>

<sup>1,2,3,4,5</sup>Department of Health Administration and Policy, Faculty of Public Health, Universitas Tadulako

<sup>6</sup>Department of Epidemiology, Faculty of Public Health, Universitas Tadulako <sup>7</sup>Public Administration Study Program, Faculty of Social and Political Sciences, Universitas Tadulako

**Corresponding Author:** Muhammad Ryman Napirah <u>muhammadrymannapirah.untad@gmail.com</u>

# ARTICLEINFO

ABSTRACT

*Keywords:* Tariff Calculation, Inpatient Care, Activity-Based Costing

Received : 3 March Revised : 19 April Accepted: 20 May

©2025 Napirah, Vidyanto, Maureen, Suwendro, Sari, Laba, Munari : This is an open-access article distributed under the terms of the <u>Creative Commons</u> <u>Atribusi 4.0 Internasional</u>.



Universal Health Coverage (UHC), or Jaminan Kesehatan Semesta, is a health system where every individual has fair and equitable access to high-quality health services. The budget for the Palu City Health Office through the Regional Health Budget (sourced from General Allocation Funds, Special Autonomy Funds, Locally-Generated Revenue, and Special Allocation Funds) in 2020 amounted to IDR 296.1 billion, which constituted 94.93% of the total health budget of Palu City in that year. This study aims to calculate the inpatient service tariffs using the Activity Based Costing (ABC) method for VVIP to Class III rooms. Bhayangkara Hospital Palu still applies the unit cost calculation method to determine inpatient service tariffs. Activity-Based Costing (ABC) is a cost calculation method based on activity rates to allocate overhead costs through a single cost driver. This study used a descriptive quantitative approach using Microsoft Excel for data processing. The applied cost drivers included the length of inpatient stay, the number of patients, and the floor area. The study findings showed that the inpatient service tariffs calculated using the ABC method were IDR 288,539 for the VVIP class, IDR 210,736 for the VIP class, IDR 215,263 for Class I, IDR 216,984 for Class II, and IDR 214,270 for Class III. These results were obtained by dividing the cost of each cost element by the respective cost drivers based on the supporting data collected. It is recommended that Bhayangkara Hospital Palu implement the Activity-Based Costing (ABC) method to determine its service tariffs

## INTRODUCTION

Universal Health Coverage (UHC), also referred to as Jaminan Kesehatan Semesta in Indonesian, is a health system that ensures all individuals have fair and comprehensive access to high-quality health services, including promotive, preventive, curative, and rehabilitative care, as needed and at competitive costs(Collins et al., 2023; Wang et al., 2024)

UHC consists of two main components: financial risk protection and equitable access to high-quality health services (1).Health financing is a key component of Universal Health Coverage (UHC), defined as the budget required for the provision and utilization of various health services for individuals, families, groups, and communities.(Akaza, 2019; Sarong, 2024)At present, healthcare costs are very high due to technological advancements in health services, particularly in hospitals (2). The World Health Organization (WHO) states that a budget of 5-6% of the national budget is needed to improve the health status of a country's population. This is because health is a form of social investment by the government to enhance the productivity of its people (3).

In Indonesia, the national budget (APBN) allocated to the Ministry of Health in 2023 reached IDR 178.7 trillion, or 47.8% of the total national budget(Heywood & Harahap, 2009; Ismoyo, 2023) This included funding for the payment of JKN contributions for 96.8 million PBI (Penerima Bantuan Iuran; English: Contribution Assistance Recipients) participants, amounting to IDR 46.5 trillion. For the year 2024, the national budget allocated to the Ministry of Health is projected at IDR 186.4 trillion, or 5.6% of the total national budget, representing an increase of 8.1% or IDR 13.9 trillion compared to the 2023 budget. Over the past five years, the health budget has continued to rise, with IDR 119.9 trillion in 2020, increasing to IDR 124.4 trillion in 2021, IDR 134.8 trillion in 2022, IDR 172.5 trillion in 2023, and reaching IDR 186.4 trillion in 2024(Haakenstad et al., 2022; Nurlinawati & Putranto, 2020)

According to Article 170 of Law Number 36 of 2009 concerning Health, the health budget for provincial, regency, and city governments must be at least 10% of the Regional Budget (APBD), including wages. Minister of Health Regulation Number 85 of 2015 concerning the National Hospital Tariff Pattern governs the determination of hospital tariffs in Indonesia(Fanda et al., 2024; Hermansyah et al., 2020)

This regulation emphasizes that hospital tariffs must be set based on the principles of mutual cooperation, fairness, and prioritization of the interests of low-income communities rather than financial profit(Sumankuuro et al., 2023; The OECD Regulatory Reform Review of Indonesia, 2012). The National Tariff Pattern, which is established based on the maximum tariff ceiling, is used to determine hospital tariffs in Indonesia (4). The concept of Activity Based Costing (ABC) was established in the United States during the 1970s and 1980s, supported by several theoretical and practical studies. A formative function to research and codify these concepts was also presented at the same time by consulting firms around the world, known as the Consortium for Advanced Management. ABC aims to ensure causal relationships and impacts to allocate costs objectively. When comparing the actual production costs and the related

service costs of a product, ABC is more accurate than Traditional Cost Accounting (TCA) (5).A previous study by (6) concerning the determination of inpatient costs at St. Khadijah Hospital in Pinrang applied the Activity Based Costing (ABC) method.(Lamrisma & Lilianti, 2019; Musfira et al., 2024)

The study findings showed that the inpatient tariff for VIP rooms using the conventional method was IDR 650,000, while using the ABC method it amounted to IDR 587,527.57, resulting in a difference of IDR 62,472.40. For Class 1 rooms, the conventional tariff was IDR 555,000, while the ABC method produced a tariff of IDR 556,709.11, with a difference of IDR 1,709.11. In Class 1 (repeated), the conventional tariff was IDR 255,000 compared to the ABC method at IDR 500,607.12, indicating a negative difference of IDR 245,607.10. The Class 2 tariff using the conventional method was IDR 190,000, whereas the ABC method resulted in IDR 366,320.36, with a difference of IDR 176,320.40. In Class 3, the conventional method yielded a tariff of IDR 170,000, while the ABC method produced IDR 291,308.30. St. Khadijah Hospital in Pinrang has so far implemented the unit cost method in determining inpatient service fees(Rashid & Al-shami, 2022; Yusran Bachtiar, Deasy Soraya A. Aminartha Putri, 2019) Based on a preliminary survey, the determination of health service tariffs at

Bhayangkara Hospital Palu refers to Minister of Finance Regulation Number 67/PMK.05/2019 concerning Service Tariffs for the Public Service Agency of Bhayangkara Level III Hospital Palu under the Indonesian National Police. The inpatient service tariffs are as follows: VVIP class IDR 762,000, VIP class IDR 762,000, Class I IDR 286,500, Class II IDR 188,000, and Class III IDR 110,000(Basabih et al., 2025; Celler et al., 2017)

#### LITERATURE REVIEW

Based on an interview with the staff in the planning department of Bhayangkara Hospital Palu, the basis for calculating inpatient room tariffs uses the unit cost method. As a result, the calculation shows the cost required to produce one unit of product or one service. The traditional unit cost method is easier to apply but less accurate, whereas the ABC method is more accurate but more complex(Lamrisma & Lilianti, 2019; Munaa et al., 2024) Hospitals are required to determine health service costs or tariffs efficiently and accurately while also considering the risks and outcomes obtained by the hospital.

#### METHODOLOGY

The method applied in this study was descriptive quantitative research to calculate inpatient service tariffs using the Activity Based Costing (ABC)(Payu, 2022; Sutopo Sutopo, 2022). Method at Bhayangkara Hospital Palu. This research was conducted at Bhayangkara Hospital Palu during April to May 2024. To obtain data, primary data were collected through interviews with the head of each inpatient class ward, the head of the planning department of Bhayangkara Hospital Palu, the hospital treasurer, and staff from the housekeeping department, as well as through document study. Secondary data were obtained from the annual report of Bhayangkara Hospital Palu.

# RESULTS

A.Supporting Data for Activity-Based Costing

To determine inpatient service tariffs, the calculation is based on activities such as inpatient tariff rates, number of inpatients, length of inpatient stay, and the area of inpatient rooms. The explanation is as follows:

A. The tariffs for each inpatient class set by Bhayangkara Hospital Palu in 2023 are presented in Table 1:

<u> </u>
Rate/Day (Rp) (Non PBI)
762.000
762.000
286.500
188.000
110.000

Table 1. Inpatient Class Rates at Bhayangkara Hospital, Palu

Source: Primary Data, 2024

Based on the table above, the determination of inpatient tariffs for non-PBI patients is based on Minister of Finance Regulation Number 67/PMK.05/2019 concerning Service Tariffs for the Public Service Agency of Bhayangkara Level III Hospital Palu under the Indonesian National Police.

B. The Number of inpatient stay at Bhayangkara Hospital Palu in 2023 is presented in Chart 1 below:



Chart I. Number of Inpatients at Bhayangkara Hospital Palu in 2023 Source: Primary Data, 2024

C. The Length of Inpatient Stay at Bhayangkara Hospital Palu in 2023 is Presented in Chart 2 Below:



Chart 2. Length of Inpatient Stay Source: Primary Data, 2024

D. The Area of Inpatient Rooms at Bhayangkara Hospital Palu is Presented in Chart 3 Below:



# **Classifying Cost Activities Into Various Activity Levels**

Table 2. Co	ost Classification B	Based on Activit	y Level
-------------	----------------------	------------------	---------

Elemen Biaya	Amount (Rp)	Presentase		
Unit Level Activity				
Telephone, Water and	82.066.823	2%		
Electricity Bills				
Consumption Costs	596.533.178	14%		
Nursing Fees	1.602.440.310	38%		
Batch Level Activity				
Cleaning Fees	308.300.000	7%		
Administrative costs	177.634.581	4%		
Facility Level Activity				
Laundry Fees	752.159.514	18%		
Facility Maintenance	311.243.972	7%		
Costs				

Building Maintenance	407.069.900	10%		
Costs				
Total	4.237.448.278	100%		
Source: Secondary Data 2024				

Source: Secondary Data, 2024

Comparison Between the Traditional Unit Cost Accounting Method and the Activity-Based Costing Method in Calculating Inpatient Service Tariffs

Table 3. Comparison of Inpatient Service Tariffs Using the Activity-Based Costing Method and the Traditional Method

Ruanga n Rawat Inap	Traditional Fare (Rp)	ABC Rates (Rp)	Difference (Rp)	Persentase
VVIP	Rp. 762.000	Rp. 288.539	Rp. 473.461	25%
VIP	Rp. 762.000	Rp. 210.736	Rp. 551.264	28%
Class I	Rp. 286.500	Rp. 215.263	Rp. 71.237	14%
Class II	Rp. 188.000	Rp. 216.984	Rp28.984	10%
Class III	Rp. 110.000	Rp. 214.270	Rp104.270	19%

**Source:** Data Processing Results, 2024

The table shows a comparison of inpatient service tariffs for each class after applying the ABC method. The traditional tariff for the VVIP class was IDR 762,000, and after applying the ABC method, the tariff was IDR 288,539, with a percentage of 25%. The traditional tariff for the VIP class was IDR 762,000, and after applying the ABC method, the tariff was IDR 210,736, with a percentage of 28%.

For Class I, the traditional tariff was IDR 286,500, and after applying the ABC method, the tariff was IDR 216,263, with a percentage of 14%. The traditional tariff for Class II was IDR 188,000, and after applying the ABC method, the tariff was IDR 216,984, with a percentage of 10%. The traditional tariff for Class III was IDR 110,000, and after applying the ABC method, the tariff was IDR 214,270, with a percentage of 19%.

## DISCUSSION

The According to (Yusran Bachtiar, Deasy Soraya A. Aminartha Putri, 2019), an activity-based costing system is defined as a cost information system focusing on detailed activity information; thus, employees can manage activities. To meet customer needs, the design focus of ABC is on the activities carried out by labor and equipment. Everything that requires company resources is referred to as an activity. The ABC system can help individuals understand, manage, and improve a business by focusing on activities rather than departments or functions (8).

## A. VVIP Inpatient Room

Based on the calculation results presented in the table above, it was found that the inpatient service tariff applying the ABC method in the VVIP inpatient room was determined by calculating each cost element (Etges et al., 2020; Yuanis et al., 2024). The unit cost for telephone, water, and electricity was IDR 4,183; the unit cost for meals was IDR 30,407; the unit cost for nurse salaries was IDR 81,682; the unit cost for laundry was IDR 38,340; the unit cost for facility maintenance was IDR 15,865; and the unit cost for building maintenance was IDR 20,750. These six cost elements were then multiplied by the cost driver, namely the length of inpatient stay, which totaled 157 days in the VVIP room. The cost driver for the six cost elements above is the length of inpatient stay, as these cost elements are directly related to and experienced by the inpatients.

For the cleaning cost element, the unit cost was IDR 296,728, which was then multiplied by the cost driver, namely the floor area of 47 m2. The cost driver for the cleaning cost element is the floor area, as the main focus of hospital cleanliness is the floor. For the administrative cost element, the unit cost was IDR 42,649, which was then multiplied by the cost driver, namely the number of patients, totaling 31 individuals. Administrative costs are charged only to inpatients; therefore, the cost driver for the administrative cost element is the number of patients.

The next step involved accumulating the total tariffs from each cost element, resulting in an amount of IDR 45,300,594. This total was then divided by the length of inpatient stay, which was 157 days, yielding a calculated result of IDR 288,539. This calculation is referred to as the inpatient cost per room. Based on the results obtained, it is evident that the VVIP class using the traditional method has a higher tariff compared to the ABC method, with a difference of IDR 473,461 or 25%.

### **B. VIP Inpatient Room**

As shown in the calculation results presented in the table above, the inpatient service tariff using the ABC method in the VIP inpatient room was determined by calculating each cost element. The unit cost for telephone, water, and electricity was IDR 4,183; the unit cost for meals was IDR 30,407; the unit cost for nurse salaries was IDR 81,682; the unit cost for laundry was IDR 38,340; the unit cost for facility maintenance was IDR 15,865; and the unit cost for building maintenance was IDR 20,750. These six cost elements were then multiplied by the cost driver, namely the length of inpatient stay, which totaled 1,573 days in the VIP room. The cost driver for the six cost elements above is the length of inpatient stay, as these cost elements are directly related to and experienced by the inpatients.

For the cleaning cost element, the unit cost was IDR 296,728, which was then multiplied by the cost driver, namely the floor area of 68 m2. The cost driver for the cleaning cost element is the floor area, as the main focus of cleanliness in the hospital is the floor. For the administrative cost element, the unit cost was IDR 42,649, which was then multiplied by the cost driver, namely the number of patients, totaling 238 individuals. Administrative costs are charged only to inpatients; therefore, the cost driver for the administrative cost element is the number of patients (Martino et al., 2017; Milstein & Schreyögg, 2024)

The next step involved accumulating the total tariffs from each cost element, resulting in an amount of IDR 331,488,037. This total was then divided by the length of inpatient stay, which was 1,573 days, yielding a calculated result of IDR 210,736. This calculation is referred to as the inpatient cost per room. Based on the results obtained, it is evident that the VIP class using the traditional method has a higher tariff, with a difference of IDR 551,264 or 28%.

### C. Class I Inpatient Room

As shown in the calculation results presented in the table above, the inpatient service tariff using the ABC method in the Class I inpatient room was determined by calculating each cost element(Harmana, 2020; Sesilia Anggraeini Sili et al., 2025) The unit cost for telephone, water, and electricity was IDR 4,183; the unit cost for meals was IDR 30,407; the unit cost for nurse salaries was IDR 81,682; the unit cost for laundry was IDR 38,340; the unit cost for facility maintenance was IDR 15,865; and the unit cost for building maintenance was IDR 20,750. These six cost elements were then multiplied by the cost driver, namely the length of inpatient stay, which totaled 3,067 days in the Class I room. The cost driver for the six cost elements above is the length of inpatient stay, as these cost elements are directly related to and experienced by the inpatients.

For the cleaning cost element, the unit cost was IDR 296,728, which was then multiplied by the cost driver, namely the floor area of 141 m<sup>2</sup>. The cost driver for the cleaning cost element is the floor area, as the main focus of cleanliness in the hospital is the floor. For the administrative cost element, the unit cost was IDR 42,649, which was then multiplied by the cost driver, namely the number of patients, totaling 1,048 individuals. Administrative costs are charged only to inpatients; therefore, the cost driver for the administrative cost element is the number of patients (Chen et al., 2015; Zifi et al., 2020)

The next step involved accumulating the total tariffs from each cost element, resulting in an amount of IDR 660,211,577. This total was then divided by the length of inpatient stay, which reached 3,067 days, yielding a calculated result of IDR 215,263. This calculation is referred to as the inpatient cost per room. The analysis results indicate that the Class I room using the ABC method has a lower tariff compared to the traditional method, with a difference of IDR 71,237 or 14%.

#### **D. Class II Inpatient Room**

As shown in the calculation results presented in the table above, the inpatient service tariff using the ABC method in the Class II inpatient room was determined by calculating each cost element. The unit cost for telephone, water, and electricity was IDR 4,183; the unit cost for meals was IDR 30,407; the unit cost for nurse salaries was IDR 81,682; the unit cost for laundry was IDR 38,340; the unit cost for facility maintenance was IDR 15,865; and the unit cost for building maintenance was IDR 20,750. These six cost elements were then multiplied by the cost driver, namely the length of inpatient stay, which totaled 4,525 days in the Class II room. The cost driver for the six cost elements above is the length of inpatient stay, as these cost elements are directly related to and experienced by the inpatients.

For the cleaning cost element, the unit cost was IDR 296,728, which was then multiplied by the cost driver, namely the floor area of 217 m<sup>2</sup>. The cost driver for the cleaning cost element is the floor area, as the main focus of cleanliness in the hospital is the floor. For the administrative cost element, the unit cost was IDR 42,649, which was then multiplied by the cost driver, namely the number of patients, totaling 1,223 individuals. Administrative costs are charged only to inpatients; therefore, the cost driver for the administrative cost element is the number of patients.

The next step involved accumulating the total tariffs from each cost element, resulting in an amount of IDR 981,851,878. This total was then divided by the length of inpatient stay, which amounted to 4,525 days, yielding a calculated result of IDR 216,984. This calculation is referred to as the inpatient cost per room. The results obtained indicate that the Class II room using the ABC method has a higher tariff compared to the traditional method, with a difference of IDR -28,984 or 10%.

### **E. Class III Inpatient Room**

Based on the calculation results presented in the table above, the inpatient service tariff using the ABC method in the Class III inpatient room was determined by calculating each cost element. The unit cost for telephone, water, and electricity was IDR 4,183; the unit cost for meals was IDR 30,407; the unit cost for nurse salaries was IDR 81,682; the unit cost for laundry was IDR 38,340; the unit cost for facility maintenance was IDR 15,865; and the unit cost for building maintenance was IDR 20,750. These six cost elements were then multiplied by the cost driver, namely the length of inpatient stay, which totaled 10,296 days in the Class III room. The cost driver for the six cost elements above is the length of inpatient stay, as these cost elements are directly related to and experienced by the inpatients(Fei & Isa, 2010; Pandey et al., 2019)

For the cleaning cost element, the unit cost was IDR 296,728, which was then multiplied by the cost driver, namely the floor area of 566 m2. The cost driver for the cleaning cost element is the floor area, as the main focus of cleanliness in the hospital is the floor. For the administrative cost element, the unit cost was IDR 42,649, which was then multiplied by the cost driver, namely the number of patients, totaling 1,625 individuals. Administrative costs are charged only to inpatients; therefore, the cost driver for the administrative cost element is the number of patients.

The next step involved accumulating the total tariffs from each cost element, resulting in an amount of IDR 2,206,125,865. This total was then divided by the length of inpatient stay, which amounted to 10,296 days, yielding a calculated result of IDR 214,270. This calculation is referred to as the inpatient cost per room. Based on these results, it is evident that the Class III room using the ABC method has a higher tariff, with a difference of IDR -104,270 or 19%.

The comparison results show that the ABC method is more appropriate for calculating the cost of inpatient room services because it includes the costs of all hospital care functions. If inpatient tariffs are based solely on competitive rates, this will lead to cost distortion and cannot be used as a basis for cost strategy development. In this case, hospital management cannot identify the profitability of each available care class. Hospital management can apply the activity-based costing method to determine inpatient tariffs by emphasizing activities that can reduce operational costs through streamlining, optimization, and, where possible, the elimination of non-value-adding activities (9).

A cost driver is a measurable factor used to allocate costs to activities, as well as from one activity to another, to products, or to services (10). For example, the number of orders may serve as a cost driver in the activity of order processing. The identification of cost drivers plays a crucial role in ensuring the alignment of costs with relevant activities (11). The cost drivers utilized distinguish the activity-based costing system from the traditional system. Unlike conventional costing systems that rely on a single unit-based cost driver, the activity-based costing system calculates product costs using multiple cost drivers (12). The ABC system is based on the assumption that the activities carried out by a company are the primary causes of costs. Therefore, the allocation of indirect costs should be carried out in accordance with those activities (13). Hospitals can determine service tariffs that are fairer and more in line with the actual costs incurred by using the ABC method, which provides a more detailed and accurate approach to identifying and distributing costs based on existing activities (14).

In the calculation of inpatient service tariffs, overhead costs for all products are allocated to a single cost driver, which can lead to distortion in the allocation of overhead costs. In contrast, in an activity-based system, overhead costs for each product are

#### CONCLUSIONS AND RECOMMENDATIONS

Please The inpatient tariffs calculated using the ABC method differ significantly from the tariffs set by Bhayangkara Hospital Palu. From the hospital's point of view, this may result in considerable financial losses. However, from the perspective of patient needs, this approach can provide benefits and ultimately have a positive impact on the hospital.

The recommendation in this study is that the hospital may implement the ABC method to determine inpatient tariffs by taking into consideration all relevant aspects as well as the needs of the community. This approach may provide better feedback for the hospital and avoid causing disadvantages to any party, including the hospital itself. declare whether or not the submitted work was carried out with a conflict of interest. If yes, please state any personal, professional or financial relationships that could potentially be construed as a conflict of interest. If no, please add "The authors declare no conflict of interest".

#### FURTHER STUDY

Every research is subject to limitations; thus, you can explain them here and briefly provide suggestions to further investigations.

## REFERENCES

- Akaza, H. (2019). Precision medicine, Universal Health Coverage (UHC) and intestinal microflora as a new platform for health promotion. Personalized Medicine Universe, 8, 1–2. https://doi.org/10.1016/j.pmu.2019.04.003
- Basabih, M., Prasojo, E., & Rahayu, A. Y. S. (2025). Emerson's framework on the output of public-private partnership on hemodialysis services in Indonesia regional hospitals. Global Transitions, 7, 56–68. https://doi.org/10.1016/j.glt.2025.01.001
- Celler, B., Varnfield, M., Nepal, S., Sparks, R., Li, J., & Jayasena, R. (2017). Impact of At-Home Telemonitoring on Health Services Expenditure and Hospital Admissions in Patients With Chronic Conditions: Before and After Control Intervention Analysis. JMIR Medical Informatics, 5(3), e29. https://doi.org/10.2196/medinform.7308
- Chen, A., Sabharwal, S., Akhtar, K., Makaram, N., & Gupte, C. M. (2015). Timedriven activity based costing of total knee replacement surgery at a London teaching hospital. The Knee, 22(6), 640–645. https://doi.org/10.1016/j.knee.2015.07.006
- Collins, T. E., Akselrod, S., Atun, R., Bennett, S., Ogbuoji, O., Hanson, M., Dubois, G., Shakarishvili, A., Kalnina, I., Requejo, J., Mosneaga, A., Watabe, A., Berlina, D., & Allen, L. N. (2023). Converging global health agendas and universal health coverage: Financing whole-of-government action through UHC+. The Lancet Global Health, 11(12), e1978–e1985. Etges, A. P. B. D. S., Ruschel, K. B., Polanczyk, C. A., & Urman, R. D. (2020). Advances in Value-Based Healthcare by the Application of Time-Driven Activity-Based Costing for Inpatient Management: A Systematic Review. Value in Health, 23(6), 812–823. https://doi.org/10.1016/j.jval.2020.02.004
- Fanda, R. B., Probandari, A., Yuniar, Y., Hendarwan, H., Trisnantoro, L., Jongeneel, N., & Kok, M. O. (2024). The availability of essential medicines in primary health centres in Indonesia: Achievements and challenges across the archipelago. The Lancet Regional Health - Southeast Asia, 22, 100345. https://doi.org/10.1016/j.lansea.2023.100345
- Fei, Z. Y., & Isa, C. R. (2010). Factors Influencing Activity-Based Costing Success: A Research Framework. International Journal of Trade, Economics and Finance, 1(2), 144–150. <u>https://doi.org/10.7763/IJTEF.2010.V1.26</u>

- Haakenstad, A., Irvine, C. M. S., Knight, M., Bintz, C., Aravkin, A. Y., Zheng, P., Gupta, V., Abrigo, M. R. M., Abushouk, A. I., Adebayo, O. M., Agarwal, G., Alahdab, F., Al-Aly, Z., Alam, K., Alanzi, T. M., Alcalde-Rabanal, J. E., Alipour, V., Alvis-Guzman, N., Amit, A. M. L., ... Lozano, R. (2022). Measuring the availability of human resources for health and its relationship to universal health coverage for 204 countries and territories from 1990 to 2019: A systematic analysis for the Global Burden of Disease Study 2019. The Lancet, 399(10341),2129–2154. https://doi.org/10.1016/S0140-6736(22)00532-3
- Harmana, I. M. D. (2020). Penerapan Metode Activity Based Costing System Dalam Menentukan Tarif Rawat Inap. Journal of Public and Business Accounting, 1(2),54–63. https://doi.org/10.31328/jopba.v1i2.120
- Hermansyah, A., Wulandari, L., Kristina, S. A., & Meilianti, S. (2020). Primary health care policy and vision for community pharmacy and pharmacists in Indonesia. Pharmacy Practice, 18(3), 2085. https://doi.org/10.18549/PharmPract.2020.3.2085
- Heywood, P., & Harahap, N. P. (2009). Public funding of health at the district level in Indonesia after decentralization – sources, flows and contradictions. Health Research Policy and Systems, 7(1), 5. https://doi.org/10.1186/1478-4505-7-5
- Ismoyo, M. B. (2023). The Analysis of Regional Expenditure on the Provision of Health Workers in the Community Health Center (Puskesmas). Bestuurskunde: Journal of Governmental Studies, 3(1),71–80. https://doi.org/10.53013/bestuurskunde.3.1.71-80
- Lamrisma, L., & Lilianti, E. (2019). Analisis Penerapan Metode Activity Based Costing (ABC) Dalam Menentukan Tarif Jasa Rawat Inap Di RSUD Kota Prabumulih. Jurnal Media Akuntansi (Mediasi), 1(1),28–39. https://doi.org/10.31851/jmediasi.v1i1.2365
- Martino, M., Console, G., Russo, L., Meliado', A., Meliambro, N., Moscato, T., Irrera, G., Messina, G., Pontari, A., & Morabito, F. (2017). Autologous Stem Cell Transplantation in Patients With Multiple Myeloma: An Activity-based Costing Analysis, Comparing a Total Inpatient Model Versus an Early Discharge Model. Clinical Lymphoma Myeloma and Leukemia, 17(8), 506– 512. https://doi.org/10.1016/j.clml.2017.05.018
- Milstein, R., & Schreyögg, J. (2024). The end of an era? Activity-based funding based on diagnosis-related groups: A review of payment reforms in the inpatient sector in 10 high-income countries. Health Policy,141,104990. https://doi.org/10.1016/j.healthpol.2023.104990

- Munaa, N., Rahmawati, N. V., Nurdiana, F., Kusdiyana, A., Kusbiantoro, D., & Sholihah, E. M. (2024). ANALYSIS OF ACTIVITY BASED COSTING AS THE BASIS FOR INPATIENT SERVICES TARIFF AT INTAN MEDIKA LAMONGAN HOSPITAL. Jurnal Manajemen Kesehatan Indonesia,12(2),185–193. https://doi.org/10.14710/jmki.12.2.2024.185-193
- Musfira, Azis, M., & S, M. (2024). Activity Based Costing (ABC) Implementation In Determining Rates for Inpathement Services At Dr. Tadjuddin chalid makassar. Muhasabatuna : Jurnal Akuntansi Syariah,
- Nurlinawati, I., & Putranto, R. H. (2020). Faktor-Faktor Terkait Penempatan Tenaga Kesehatan di Fasilitas Pelayanan Kesehatan Tingkat Pertama Daerah Terpencil/Sangat Terpencil. Jurnal Penelitian Dan Pengembangan Pelayanan Kesehatan, 31–38. https://doi.org/10.22435/jpppk.v4i1.3312
- Pandey, C. M., Elim, I., & Pinatik, S. (2019). ANALISIS PENENTUAN TARIF RAWAT INAP BERDASARKAN VARIABLE COSTING PADA RUMAH SAKIT GMIM SILOAM SONDER. GOING CONCERN: JURNAL RISET AKUNTANSI, 14(1). https://doi.org/10.32400/gc.14.1.22359.2019
- Payu, A. A. (2022). Penerapan Activity Based Costing (ABC) Pada Tarif Jasa Rawat Inap Rumah Sakit Bhayangkara. Nobel Management Review, 3(2), 246–260. https://doi.org/10.37476/nmar.v3i2.3018
- Rashid, N., & Al-shami, S. A. (2022). Factors of Services Quality that Influence Patient Loyalty at Muslim Friendly Hospital: A Malaysian Perspective. Asia Social Issues, 15(6), 254429. https://doi.org/10.48048/asi.2022.254429
- Sarong, K. (2024). Utilizing social capital in achieving universal health coverage (UHC) in low- and middle-income countries (LMICS). Clinica Chimica Acta, 558, 118332. https://doi.org/10.1016/j.cca.2024.118332
- Sesilia Anggraeini Sili, Petrus E. De Rosari, & Yohanes Demu. (2025). Analisis Activity Based Costing sebagai Alternatif Perhitungan Tarif Jasa Rawat Inap pada RSUD Lewoleba. MUQADDIMAH: Jurnal Ekonomi, Manajemen, Akuntansi Dan Bisnis, Sumankuuro, J., Griffiths, F., Koon, A. D., Mapanga, W., Maritim, B., Mosam, A., & Goudge, J. (2023). The Experiences of Strategic Purchasing of Healthcare in Nine Middle-Income Countries: A Systematic Qualitative Review. International Journal of Health Policy and Management, 12, 7352. https://doi.org/10.34172/ijhpm.2023.7352
- Sutopo Sutopo. (2022). PENENTUAN TARIF RAWAT INAP MENGGUNAKAN ACTIVITY BASED COSTING SYSTEM (STUDI KASUS RUMAH SAKIT DI SIDOARJO). AKUNTANSI 45, 3(2), 48–55. https://doi.org/10.30640/akuntansi45.v3i2.356
- The OECD Regulatory Reform Review of Indonesia: Market Openness (OECD Trade Policy Papers 138; OECD Trade Policy Papers, Vol. 138). (2012). https://doi.org/10.1787/5k97785rddxv-en

- Wang, C., Zheng, Y., Luo, Z., Xie, J., Chen, X., Zhao, L., Cao, W., Xu, Y., Wang, F., Dong, X., Tan, F., Li, N., & He, J. (2024). Socioeconomic characteristics, cancer mortality, and universal health coverage: A global analysis. Med, 5(8), 926-942.e3. https://doi.org/10.1016/j.medj.2024.04.002
- Yuanis, Y., Rahayu, E. P., Wasito, W., Vizainiyah, N., Rahmawati, E., & Aminah, P. (2024). Analysis of Determining Inpatient Room Rates Using the Activity-Based Costing Method in a Healthcare Setting. Indonesian Journal of Innovation Studies, 25(4). https://doi.org/10.21070/ijins.v25i4.1201
- Yusran Bachtiar, Deasy Soraya A. Aminartha Putri. (2019). PENERAPAN METODE ACTIVITY BASED COSTING DALAM MENENTUKAN JUMLAH TARIF JASA RAWAT INAP PADA RUMAH SAKIT ST KHADIJAH PINRANG. Equilibrium : Jurnal Ilmiah Ekonomi, Manajemen dan Akuntansi. http://dx.doi.org/10.35906/je001.v8i2.393
- Zifi, M. P., Renaldo, Z. A., & Salsabila, R. (2020). PERBANDINGAN TARIF JASA RAWAT INAP MENGGUNAKAN METODE TRADITIONAL COSTING DAN ACTIVITY BASED COSTING (STUDI KASUS RS JAMBI). JABI (Jurnal Akuntansi Berkelanjutan Indonesia), 3(2), 129–140. https://doi.org/10.32493/JABI.v3i2.y2020.p129-140