

Optimizing Activity-Based Hospitalization Rates and Patient Affordability at XYZ Hospital South Jakarta

Kasmanto¹, A. Rohendi², Mira Veranita³

¹ Universitas Adhirajasa Reswara Sanjaya, Bandung, Indonesia; Kasmanto1889@gmail.com

² Universitas Adhirajasa Reswara Sanjaya, Bandung, Indonesia; arohendi@ars.ac.id

³ Universitas Adhirajasa Reswara Sanjaya, Bandung, Indonesia; mira.veranita@ars.ac.id

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ABSTRACT

The growth of the hospital industry shows that hospitals are currently seen as a promising business opportunity. The increasing level of business competition makes hospital management must conduct an analysis to obtain competitive rates. Rates decision is an important part of ensuring the sustainability of the hospital business. This study aims to analyze the implementation of inpatient rates at XYZ Hospital, South Jakarta, evaluate its impact on the hospital, and analyze the application of more competitive inpatient rates. This research uses a qualitative approach with data collection techniques in the form of observation, interviews, document review, and questionnaire surveys. Primary data was obtained from interviews with hospital informants and patient surveys to measure Willingness to Pay (WTP) and Ability to Pay (ATP). Secondary data was obtained through documentation related to hospital operational costs. Rates analysis was conducted using the Activity-Based Costing (ABC) method for unit cost calculation and comparison with patients' ability and willingness to pay. The results showed XYZ Hospital still uses the traditional method in setting inpatient rates. The impact of implementing this method is the high price of inpatient rates. To overcome these problems, rates were calculated using the ABC, ATP, and WTP methods to obtain more accurate rates that reflect the actual use of hospital resources. The calculation analysis showed that the application of the new recommended rates allows the hospital to set more competitive rates, which is expected to improve the competitiveness of inpatient services.

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Corresponding Author:

Kasmanto

Universitas Adhirajasa Reswara Sanjaya, Bandung, Indonesia; Kasmanto1889@gmail.com

1. INTRODUCTION

The growth of the Hospital industry in Indonesia continues to increase in line with the community's need for quality health services (Halimah et al., 2023). The paradigm shift from a doctor-

centered service system (Doctor Center) to a patient-centered service (Patient Center) requires hospitals to provide excellent service according to patient needs (Aishahrani et al., 2022). In fierce competition, RS must formulate the right business strategy, including setting competitive service rates while prioritizing social value (Berry et al., 2023). This situation requires hospital management to have adaptive and innovative capabilities in responding to the dynamics of patient needs and operational efficiency (Fajar & Rohendi, 2016). Data-based development strategies and market analysis are key to ensuring the sustainability and increasing competitiveness of hospitals in the future (Susilawati & Efawati, 2024).

XYZ Hospital is a private hospital in South Jakarta. There are 2 private hospitals within a 5 km radius around XYZ Hospital. Based on Quality Control Hospital data, the value of the Bed Occupancy Rate (BOR) in 2024 will be 54%. The results are also still below the target of the hospital, where the BOR target is >60%. One of the causes of low BOR values is high hospitalization rates. When compared to surrounding hospitals, XYZ Hospital has a higher hospitalization rate. This condition requires attention because changes in tariffs will affect consumer behavior in utilizing health services. (Wirajaya, 2019). The high competition between hospitals makes hospitals compete to provide attractive hospitalization rates. The determination of hospitalization rates is very important in hospital management because it affects the continuity of hospital operations and the perception of service affordability (Ratnasari et al., 2024). The determination of hospitalization rates must be able to take into account all aspects and components involved. In determining the hospitalization rate, there must be a basis for calculation or the right method so that the price that has been set can compete with other competitors and ensure that the company or hospital does not lose money (Perdana, 2020). Traditional costing systems are considered less able to reflect the complexity of modern healthcare services because of their top-down and less detailed approach (Keswani, Sheikholeslami, & Bozic, 2018). As a solution, the Activity-Based Costing (ABC) method offers cost calculation based on the activities consumed, provides more accurate and detailed cost information, and allows for the identification of waste and efficiency strategies in complex hospital environments (Purwadhi et al., 2024). In addition to cost calculation, the factors of the patient's Ability to Pay (ATP) and Willingness to Pay (WTP) are important elements in determining the market-acceptable rate. With high public personal expenditure reaching 45% of the total national health expenditure (Mahendradhata et al., 2017), the mismatch of rates and affordability can reduce access and decrease patient visits. Based on the description above, the purpose of this study is to analyze the calculation of the applicable hospitalization rates at XYZ Hospital South Jakarta and to calculate the rates using the ABC method which is adjusted with ATP and WTP of the community to formulate a reimbursement rate that can increase the competitiveness of XYZ Hospital.

2. METHODS

This study uses a qualitative approach with data collection techniques that include in-depth interviews, observations, document reviews, and surveys using questionnaires to complete the research results. The in-depth interview was conducted by four informants with strategic roles, namely the head of the finance section, the head of the inpatient administration section, the head of the inpatient care section, and the head of the facilities and infrastructure maintenance section. This interview process is used to understand the mechanism of determining inpatient rates, the impact of pricing policies on the number of visits and patient satisfaction, the advantages and disadvantages of inpatient facilities, and activities related to unit costs in inpatient rooms.

Observations were carried out to find out activities related to unit costs that make up rates in the inpatient room. The document review in this study aims to research, review, and verify various documents related to the research. The documents analyzed are documents related to the unit cost that makes up the hospitalization rate. The document includes the number of inpatients, the cost of hospitalization, the duration of patient care, the area of the inpatient room, the cost of electricity, the cost of the patient's nutritional consumption, the cost of cleaning, the cost of administration, the cost of

linen, the cost of building depreciation, the cost of maintaining the facility, the cost of water use, and the salary of the nurse.

A survey using a questionnaire was conducted in this study to complete the research results. The survey was conducted on inpatients for the period of January 1, 2025 - January 31, 2025. The inclusion criteria that were set were: the patient is conscious, the patient is willing to be interviewed and if the patient is a child, the interview is conducted with the patient's family. Meanwhile, the exclusion criteria that were applied were patients with psychiatric disorders who required intensive care and patients who could not be communicated with. The analysis was carried out by describing the tariff policy, the process of calculating unit costs using the ABC method, and the measurement of patients' ability and willingness to pay through surveys. The calculation of the ABC method is described in stages as follows (Perdana, 2020):

1. Identify and determine costs on each activity
2. Classify activity costs based on hierarchy level ABC
3. Identify drivers on each activity for rate calculation
4. Determine the rate per unit cost driver after knowing the driver, then determine the rate per unit.
5. Charging for products and services using a pre-calculated rate basis

The analysis of patients' ability to pay uses a formula based on relevant theories, namely 5% of the total non-food and non-essential needs multiplied by 14 (Juliasih and Hardy, 2013). The analysis of patients' willingness to pay is carried out through a survey on how much they are willing to pay (Sihaloho, 2015). The patient's ability and willingness to pay will be calculated per inpatient class which is then analyzed by calculating the average patient's ability and willingness to pay per inpatient class. The results of the calculation of the ABC, ATP, and WTP methods are used as the basis for calculating the recommended rate to increase the competitiveness of inpatient services at XYZ Hospital.

3. FINDINGS AND DISCUSSION

Result

Based on the results of interviews and document reviews, the determination of the hospitalization rate of RS XYZ is carried out by distributing costs from the supporting cost center directly to production costs without considering specific activities in the inpatient room. The tariff setting has not changed in the last two years and has only been revised on the instructions of the hospital owner. The impact of this policy makes the price of hospitalization rates at RS XYZ high and not in accordance with actual conditions. High rates and not in accordance with the facilities are the main complaints that patients complain about the most. Many patients end up canceling their inpatient plans after learning of the high rates, especially when they compare to other hospitals around that offer more competitive prices. Based on interviews with various informants, it can be seen that the current implementation of the treatment rate at XYZ Hospital still has many shortcomings. The 3rd class of care has the highest occupancy rate compared to other classes of care because it has a lower rate compared to other classes of maintenance. High rates without adequate facilities lead to low patient satisfaction and have an impact on low occupancy rates. Strategic steps are needed such as more competitive rate adjustments and improvements to inpatient facilities so that hospitals can increase competitiveness and overall patient satisfaction.

Observation and document review were carried out to determine the activities involved in the formation of hospitalization rates based on the ABC method. The results of non-participant observations of various activities involved in the inpatient room. The document has been carried out after knowing the activities that play a role in determining the hospitalization rate. After these activities are known, then to look for documents related to these activities to identify the costs of each activity involved. The documents under review are documents dated January 1, 2024 to December 31, 2024.

Furthermore, these documents are used to calculate the ABC method. The several stages of the ABC method calculation results are as follows:

Table 1 Classification of Activities by ABC Hierarchy

No	Activity	Hieraki ABC
1.	Hygiene	<i>Unit Level</i>
2	Nurse	<i>Unit Level</i>
3	Patient Nutrition	<i>Unit Level</i>
4	Air	<i>Unit Level</i>
5	Laundry	<i>Facility Level</i>
6	Electricity	<i>Unit Level</i>
7	Building shrinkage	<i>Facility Level</i>
8	Facility maintenance	<i>Facility Level</i>
9	Waste Treatment	<i>Facility Level</i>

Table 1 shows the activities involved in the inpatient room of RS XYZ. These activities are then classified based on the ABC hierarchy. Unit level activity cost is the activity carried out for each production unit. The cost of this unit-level activity is proportional to the number of production units. Activities that fall into this category are patient nutrition activities, electrical activities, and water activities, nurse activities, and laundry activities. Meanwhile, facility sustaining activity cost is an activity related to activities to maintain facilities owned by the company. Activities that fall into this category are cleaning activities, building depreciation activities, and facility depreciation activities. The next stage is to identify the drivers in each activity to determine the rate per unit cost driver and the rate per unit.

Table 2. Rate Per Unit

Fee Type	Driving Costs (a)	Amount (Rp) (b)	Cost per unit (c)=b/a
A. Electricity usage costs			
VVIP	20278		
VIP	144939		
<i>Deluxe</i>	422139		
<i>Standard</i>	1107864		
<i>Basic</i>	27830		
Total cost of electricity consumption	1702774	Rp.2.440.075.222	Rp.1.433
B. Nutrition Costs			
VVIP	616		
VIP	4432		
<i>Deluxe</i>	4840		
<i>Standard</i>	10350		
<i>Basic</i>	3120		
Total nutritional costs	23358	IDR 1,227,920,000	Rp.5.2569,57
C. Water usage costs			
VVIP	77		
VIP	554		
<i>Deluxe</i>	1210		
<i>Standard</i>	3450		

<i>Basic</i>	1040		
Total water usage cost	6331	IDR 50,638,280	IDR 7,998.46
D. Cost of patient care by nurses			
VVIP	77		
VIP	554		
<i>Deluxe</i>	1210		
<i>Standard</i>	3450		
<i>Basic</i>	1040		
Total cost of nurses	6331	IDR 241,727,120	IDR 38,181.51
E. Waste Disposal Costs			
VVIP	77		
VIP	554		
<i>Deluxe</i>	1210		
<i>Standard</i>	3450		
<i>Basic</i>	1040		
Total waste cost	6331	IDR 224,877,120	IDR 3.5520.00
F. Laundry Fee			
VVIP	293		
VIP	2105		
<i>Deluxe</i>	3025		
<i>Standard</i>	8625		
<i>Basic</i>	2600		
Total laundry costs	16648	IDR 199,773,600	IDR 11,999.86
G. Cleaning Fee			
VVIP	15070.44		
VIP	74790		
<i>Deluxe</i>	209632.5		
<i>Standard</i>	1117800		
<i>Basic</i>	25542.4		
Total cleaning costs	1442835.3	IDR 896.055.112	IDR 621.03
H. Deferred Costs			
VVIP	15070.44		
VIP	74790		
<i>Deluxe</i>	209632.5		
<i>Standard</i>	1117800		
<i>Basic</i>	25542.4		
Total depriation costs	1442835.3	IDR 3,084,200,000	IDR 2,137,597
I. Facility Maintenance Costs			
VVIP	15070.44		
VIP	74790		
<i>Deluxe</i>	209632.5		
<i>Standard</i>	1117800		
<i>Basic</i>	25542.4		
Total facility maintenance costs	1442835.3	IDR 619,243,000	Rp. 429.18

Table 2 shows the results of the calculation of the tariff per unit. The results of this calculation are then used as the basis for the final calculation of the ABC method, which is to charge costs to products and services using a previously calculated tariff basis by multiplying the rate per unit by the cost diver used.

To complete the results of the study, a survey was conducted using a questionnaire to determine the Willingness to Pay and Ability to Pay values in the ICANP treatment room of XYZ Hospital South Jakarta. The survey was conducted on all inpatients for the period January 1 – January 31, 2025, where 109 patients were asked to fill out a questionnaire consisting of 37 patients in the basic care class, 34 patients in the standard care class, 22 patients in the deluxe care class, 8 patients in the VIP treatment class, and 2 patients in the VVIP care class. Socio-demographic, ATP, and WTP data of patients are shown in table 3 as follows:

Table 3 Sociodemographics, ATP and WTP of Patients

Class	Class 3	Class 2	Class 1	VIP	VVIP
Average Age (years)	26.01	34.71	33.21	52	59
Gender					
Man	56%	52%	54%	75%	50%
Woman	44%	48%	46%	25%	50%
ATP (Rp)	260.940	454.720	663.950	993.720	1.703.240
WTP (Rp)	280000	420000	640000	960000	1500000
Occupation(%)					
• Employee	73	72	67	12.5	0
• ASN	5	8	5	0	0
• Self employed	12	9	19	70	100
• Not Working	10	11	9	12.5	0

The youngest average age was found in the group of patients with the standard care class. The highest patient income and ability to pay is obtained in the VVIP treatment class. The smallest ATP and WTP values were obtained in the treatment class of 3. The most types of jobs are employees in basic, standard, and deluxe treatment classes while in VIP and VVIP classes are self-employed.

After analyzing the calculation of the cost of inpatient rooms at XYZ Hospital using ABC, ATP, and WTP calculations. Furthermore, the preparation of the recommended rate is carried out using the ABC rate as the basis for calculating and adjusting the profit margin adjusted to the patient's ATP and WTP. Table 4 Shows the comparison of each tariff calculation

Table 4 Tariff Comparison

Treatment Classes	Class 3	Class 2	Class 1	VIP	VVIP
Current Rate (Rp)	260.000	515.000	720.000	1.550.000	2.420.000
ABC Fare (Rp)	308.696	331.617	417.635	682.062	714.802
ATP(Rp)	260.940	454.720	663.950	993.720	1.703.240
WTP (Rp)	280.000	420.000	640.000	960.000	1.500.000
Recommended Rate (Rp)	260.000	332.000	505.000	955.000	1.450.000

There is a significant difference in room rates between the current rate and the recommended rate calculation. The biggest difference was found in the VVIP treatment class, while in the 3rd class

treatment class there was no change in tariffs. The results of the calculation of the ABC method obtained a rate of Rp. 306,696.71 in the class 3 inpatient room. This value is higher than the currently recommended rate. The current recommended rate is Rp. 260,000.00 where the rate is the current rate and is in accordance with the patient's ability and willingness to pay.

Discussion

Based on the results of the study, it was found that the determination of hospitalization rates at XYZ Hospital was carried out using traditional methods. Tariff determination is carried out by distributing the costs incurred at the support cost center directly to various production costs regardless of the activities involved in the inpatient room. The advantage of this method is its simplicity so that it is easy to do. The weakness of this method is that it does not look at the activities that are directly involved in the inpatient room, so there are costs that are not related to the patient charged to the patient (Hani, 2019). The use of traditional tariff methods in setting hospital rates is often considered less effective and does not reflect the actual costs incurred (Bachtiar, 2019). According to research conducted by Hilfi et al. (2017), this method tends to ignore the specific activities involved in health services, so irrelevant costs can be charged to patients.

The determination of the traditional method makes the price of RS XYZ tariff high. Based on the results of the study, the hospitalization rate of RS XYZ is the rate with the highest price compared to the rate of the surrounding hospital. High rates have a significant impact on the value of BOR. Research shows that expensive service rates can lead to low bed occupancy rates because patients tend to choose hospitals with more competitive rates or according to their financial capabilities (Rahmawati and Soekotjo, 2018). In addition, rates that are not in accordance with the facilities provided can reduce patient satisfaction levels. This dissatisfaction arises because patients feel that the costs they incur are not proportional to the quality of services or facilities received (Widiyanto and Wijayanti, 2020). Low patient satisfaction can reduce public trust in hospitals, resulting in a decrease in the number of patients and overall hospital revenue (Sangkot and Ogitalia, 2024). In addition to affecting bed occupancy rates and patient satisfaction, high rates also have a social impact. High rates can significantly affect social views of hospitals. When people feel that the cost of health services is not proportional to the facilities and quality of services provided, this can create a negative perception of hospitals. Research shows that patients tend to expect rates that are affordable and in accordance with their economic capabilities (Rinta, 2023). If the rates are considered too expensive, this will not only reduce public interest in using the hospital's services, but it can also lead to complaints and dissatisfaction that harm the reputation of the hospital in the eyes of the public. In addition, high rates can exacerbate inequality in access to health services, especially for low-income people, thus creating a social stigma that hospitals only serve certain groups (Putra and Rusydi, 2023).

In response to the above problem, the determination of the new basic calculation of the tariff was designed using the ABC method. Compared to the old method, the ABC approach provides a more detailed picture of costs, allowing hospitals to set realistic rates and remain competitive. The ABC method is a costing approach that assigns resource costs to cost objects such as products, services, or customers based on the activities carried out for those cost objects (Khalid and Prasad, 2022). The application of inpatient room rate calculation using ABC will help the hospital management in competing in price with similar competing hospitals (Perdana, 2020). Calculations using the ABC method are more advisable because it provides a more accurate approach by considering every activity carried out in the service process, allowing the hospital to set fairer and more transparent rates for patients. Research shows that hospitals that switch to the ABC method can improve operational efficiency and patient satisfaction, as well as reduce unnecessary costs (Miranti, 2015). Based on various studies, the application of the ABC method shows significant advantages compared to traditional methods in setting inpatient rates. Research on ABCs in hospitals has consistently shown its advantages over traditional cost methods for determining inpatient service rates. Various studies show that ABC provides more accurate and transparent cost calculations compared to traditional methods (Fadli et al.,

2022). This approach leads to fairer pricing for patients and can have a positive impact on hospital revenue (Prabandini, 2019). Jessica et al.'s (2024) research shows that hospitals that implement the ABC method can generate rates that are more in line with actual costs, reducing the gap between costs and prices charged to patients

The current current hospitalization rate at XYZ Hospital does not take into account the patient's ATP and WTP, so the rate set is much higher than the patient's ATP and WTP values. Various studies on hospital rates with the ATP and WTP approaches show the importance of considering the economic conditions of the community in setting rates. A study at Anutapura General Hospital Palu found that the rational rate set should consider ATP and WTP (Nasri et al., 2013). The results of other studies also show that there are differences in ATP and WTP for each treatment class so that the rates set will be different according to the treatment class (Wirajaya, 2019). It is important to know the patient's social data so that the costing step can be calculated correctly. So that tariffs should not burden the community excessively, but must also ensure the continuity of hospital operations without sacrificing service quality (Dwikayana et al., 2024)

There is a significant difference in room rates between the old rate and the new recommended rate. The determination of competitive recommended rates in this study is based on several theories and is carried out in two stages. The first stage involves the process of determining the amount of unit cost using the ABC method to obtain the actual unit cost. The calculation of unit cost is an important element in determining hospital rates (Khalid & Prasad, 2022). The application of the ABC method in the calculation of inpatient room rates helps hospital management in price competition with other hospitals that have similar characteristics (Perdana, 2020). The second stage in tariff policy is the determination of the proportion of services in the tariff structure, which depends on the internal policies of the hospital regarding the profit margin applied and applicable government regulations (Hani, 2019). In determining profit margins, hospital management must be guided by one of the applicable regulations, namely Permenkes Number 85 of 2015 where: The tariff for class III must be lower than class II; class II tariffs are determined according to break-even points; and the tariff for other classes is set higher than class II with an adjusted amount based on the principle of fairness (Ministry of Health, 2015). In addition to being guided by regulations, the rates set must also pay attention to the ability and willingness to pay patients (Wirajaya, 2019). High profit margins can create a social stigma that hospitals only serve certain groups, making the image of hospitals worsen, reducing patients' interest in seeking treatment and choosing other hospitals that have rates that are more in line with their financial capabilities (Putra and Rusydi, 2023).

The new recommended tariff has a price that is no different from the RS around RS XYZ so it is expected to increase the competitiveness of RS XYZ. The pricing of this recommendation must be accompanied by facility improvements. Based on the results of interviews with the head of the room and the head of supporting facilities, complaints about facilities that do not match the price. These results show that in addition to price adjustments, it is also necessary to improve facilities so that the facilities offered are in accordance with the set price. Rates that are not in accordance with the facilities provided can reduce patient satisfaction levels. This dissatisfaction arises because patients feel that the costs they incur are not proportional to the quality of services or facilities received (Widiyanto and Wijayanti, 2020). Attractive and appropriate facilities are one of the tangible components that affect the level of patient visits (Puteri et al, 2024).

4. CONCLUSION

Based on the results of the study, the determination of hospitalization rates at XYZ Hospital in South Jakarta currently still uses a traditional approach that is less accurate because it does not reflect the actual use of resources. This traditional method causes high tariff prices and negative impacts so that it risks reducing the competitiveness of hospitals in the midst of high market competition. The determination of competitive hospitalization recommendation rates at XYZ Hospital South Jakarta can be achieved through the application of the Activity-Based Costing method to calculate the basic rate

more accurately, combined with the patient's Willingness to Pay and Ability to Pay. The integration of this method allows hospitals to set rates that not only reflect actual costs, but also take into account the patient's ability and willingness to pay, thereby increasing the competitiveness of inpatient services.

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