



CALCULATION OF INPATIENT SERVICE RATES USING THE ACTIVITY-BASED COSTING SYSTEM APPROACH AT THE CISARUA BOGOR HOSPITAL

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Abstract

This study aims to calculate inpatient service rates using the Activity-Based Costing (ABC) system and compare them with the rates currently in effect at Cisarua Bogor Vertical Hospital. The research method used is quantitative descriptive, utilizing data on inpatient costs, the number of patients, room size, and length of stay for the year 2025. Calculations were performed by identifying activities, grouping costs into cost pools, determining cost drivers, and allocating costs based on activity consumption. The results show that inpatient rates calculated using the ABC method are Rp327,345 for Class I, Rp280,604 for Class II, and Rp305,981 for Class III. These rates are higher than the rates currently in effect at the hospital, with differences of Rp97,345, Rp95,604, and Rp145,981, respectively. These results indicate that the Activity-Based Costing System is capable of producing more accurate rate calculations because overhead costs are allocated based on the various activities that consume resources.

Keywords: Activity-Based Costing System, Overhead Costs, Cost Drivers, Inpatient Service Rates, Hospitals



INTRODUCTION

Hospitals are healthcare institutions that are not only required to provide quality healthcare services but must also be able to manage their resources effectively and efficiently. Although they serve a social function, hospitals must still ensure operational sustainability through proper cost management. One of the strategic decisions in hospital management is setting inpatient service rates. Setting rates that are not based on accurate cost calculations has the potential to cause cost distortions, so that the applicable rates do not reflect actual resource consumption. This situation can cause hospitals to experience a revenue shortfall to cover operating costs or, conversely, to charge the public rates that are not appropriate.

At Vertikal Cisarua Bogor, the hospital still uses a traditional fee-setting system based on management considerations, appropriateness, and comparisons with other hospitals. Furthermore, the inpatient service rates currently in use are still based on policies established in 2021 and therefore do not account for changes in operating costs that have occurred since then. Consequently, there is a potential for inaccuracies in cost allocation across each inpatient class because the traditional system relies on a limited basis for cost allocation. This situation highlights the need for a cost-determination method capable of generating more accurate cost information to serve as the basis for setting service rates.

Theoretically, the Activity-Based Costing (ABC) system is a cost allocation method that assigns costs based on activities that consume resources. This method identifies every activity that occurs in the service process and then allocates costs using several cost drivers according to the level of activity consumption. Compared to traditional methods that use only a single cost allocation basis, the ABC method is capable of producing more accurate cost information, thereby reducing the occurrence of overcosting and undercosting. Therefore, the ABC method is considered more suitable for service organizations, including hospitals, which have diverse service activities and different resource usage for each type of service.

Various previous studies have shown that the implementation of the Activity-Based Costing (ABC) system yields more accurate service rates compared to traditional methods. Fadli et al. (2022) concluded that inpatient service rates calculated using the ABC method better reflect actual costs than the rates applied by hospitals. Noviyanti et al. (2021) also found that the ABC method provides more precise calculation results because costs are allocated based on service activities. Bonde et al. (2021) demonstrated that the use of multiple cost drivers in the ABC method results in a more proportional allocation of overhead costs compared to conventional methods.



Nevertheless, there remains a research gap: most previous studies have only compared rates calculated using the ABC method with hospital rates across different research subjects. No research has been conducted on the application of the Activity-Based Costing System at Vertikal Cisarua Hospital in Bogor, even though the hospital still uses a traditional pricing system that has been in effect since 2021. This situation presents an opportunity for research to generate more accurate cost information tailored to the characteristics of the hospital's service activities.

Based on the background described above, the research questions in this study are: (1) how are inpatient service rates calculated at Vertikal Cisarua Bogor using the Activity-Based Costing System approach; and (2) how do the results of the rate calculations using the Activity-Based Costing System compare with the current inpatient rates?

This study aims to implement the Activity-Based Costing System at Vertikal Cisarua Hospital in Bogor, using data on operating costs, patient numbers, room size, and length of hospital stay as the basis for establishing cost pools and cost drivers. Unlike previous studies conducted at other hospitals, this study provides empirical evidence regarding the accuracy of activity-based inpatient rate setting for a research subject that has not been previously studied. The results of this study are expected to serve as a basis for hospital management in evaluating and setting inpatient service rates that are more accurate, efficient, and reflective of actual resource consumption.

LITERATURE REVIEW

Agency Theory

Agency Theory is a theory that explains the relationship between owners (principals) and managers (agents) who manage a business that must be run effectively so that they receive the best treatment from the principals. According to Brigham & Houston (2006) as cited in Suryanto & Refianto (2019), managers are granted authority by the company's owners—namely, the shareholders—for the purpose of decision-making, which gives rise to potential conflicts of interest known as Agency Theory. An agency relationship occurs when one or more individuals (principals) hire another individual or entity (agent) to perform certain services and delegate decision-making authority to that agent (Adi & Suwarti, 2022). Agency theory emphasizes the importance of company owners (shareholders) delegating the management of the company to professionals (agents) who are more skilled in running the company's day-to-day operations. The purpose of separating management and ownership is to maximize profits for business owners at an efficient cost. Conversely, shareholder



control over the company can facilitate control over management and also reduce the likelihood of conflicts of interest. (Lisaiame & Sri, 2018).

Activity Based Costing System

The Activity-Based Costing (ABC) System is a cost allocation method that allocates costs based on activities that consume resources. According to Mulyadi (2023), the *Activity-Based Costing System* is a cost calculation system that allocates costs to products or services through activities that serve as cost drivers. Thus, each activity performed in the service process is allocated a cost based on the level of resource consumption involved.

Unlike traditional costing systems, which use only a single cost allocation basis, the Activity-Based Costing (ABC) system uses multiple cost drivers, thereby providing more accurate cost information. Hansen and Mowen (2017) state that the ABC method can reduce both overcosting and undercosting because overhead costs are allocated based on the activities actually consumed by each product or service.

In service organizations, particularly hospitals, the implementation of an Activity-Based Costing System is highly relevant because each type of service has distinct activity characteristics. The use of several cost drivers—such as the number of patients, length of hospital stay, and room size—allows costs to be allocated proportionally, resulting in service rates that more accurately reflect actual costs.

Determination of Inpatient Care Rates

Inpatient service fees are the charges imposed on patients for the services they receive during their hospital stay. The setting of these fees must take into account all costs incurred in the service delivery process in order to cover operational expenses while maintaining the quality of care provided to the public.

According to Mulyadi (2023), accurate cost information serves as the primary basis for setting prices or rates for a product or service. If costs are not allocated properly, the resulting rates will be distorted, which can affect the effectiveness of management decision-making.

RESEARCH METHOD

This study employs a quantitative approach using descriptive methods. The descriptive approach is used to describe the process of calculating inpatient service rates using the Activity-Based Costing (ABC) system and to compare the results of these calculations with the rates currently in effect at Vertikal Cisarua Bogor. The study was conducted at Vertikal Cisarua Bogor using operational data from 2025.

The types of data used consist of primary and secondary data. Primary data was obtained through observations and interviews with hospital officials, particularly the



finance department and related units, to gather information on service activities, the fee-setting system, and the cost-allocation mechanism. Secondary data was obtained from hospital documents, including operational expense reports, data on the number of inpatients, length of stay, room size for each care class, bed capacity, and applicable inpatient rates.

Data collection was conducted through three methods: observation, interviews, and documentation. Observations were conducted to understand the inpatient care process and the activities that generate costs. Interviews were conducted in person with officials responsible for cost management and rate setting. Documentation was used to obtain financial and operational data that served as the basis for calculating rates using the Activity-Based Costing System.

Data analysis was conducted by applying the stages of the Activity-Based Costing System. The first stage involved identifying all activities related to inpatient care. The second stage grouped costs by activity into cost pools. The third stage determined the appropriate cost drivers for each activity group, such as the number of inpatient days, the number of patients, and room size. The fourth stage calculated the rate for each cost driver by dividing the total activity cost by the total consumption of that cost driver. The fifth stage allocates activity costs to each inpatient class based on the level of cost driver consumption. The final stage calculates the inpatient service rates for each class, then compares them with the rates in effect at the hospital to determine the difference in rates and evaluate the accuracy of the rate-setting system used.

The results of the analysis are presented in the form of tables and descriptive explanations. Next, the differences between the rates generated by the Activity-Based Costing System and the current rates are interpreted, thereby providing an overview of the accuracy of cost allocation and serving as a basis for recommendations to hospital management in setting inpatient service rates that are more appropriate and aligned with the consumption of service activities.

The research method provides an overview of the research design, which includes, among other things: the procedures and steps to be followed, the research timeline, data sources, and the steps taken to collect, process, and analyze the data.

RESULTS AND DISCUSSION

Result

This study uses data on the operating costs of the Cisarua Bogor Vertical Inpatient Care Service in 2025 as the subject of analysis. The data used includes labor costs, electricity costs, water costs, laundry costs, cleaning costs, building maintenance



costs, facility depreciation costs, administrative costs, patient consumption costs, the number of inpatients, the number of inpatient days, room area, bed capacity, and the applicable inpatient rates for Class I, Class II, and Class III.

Table 4.1
Vartikal Hospital Inpatient Service Rates

No.	Room types	Rate (Rp)
1.	Class I	230.000
2.	Class II	185.000
3.	Class III	160.000

Source: Processed Data (2026)

Table 4.2
Supporting Data on the Number of Inpatients at the Ciasruea Vertical Hospital in Bogor in 2025

No.	Room types	Number of Patients
1.	Class I	1,512
2.	Class II	6,288
3.	Class III	3,668
Total		11,468

Source: Processed Data (2026)

Table 4.3
Data on Inpatient Costs at Vartikal Hospital in Cisarua, Bogor, for the Year 2025

No	Cost elements	Total (Rp)
1	Nursing Staff Salaries	817.946.879
2	Water and Electricity Costs	871.951.030
3	Patient Meals and Beverages	3.484.870.702
4	Snacks	117.198.098
5	Medications and Medical Supplies	2.059.017.660
6	Cleaning Costs	383.596.474
7	Facility Depreciation Costs:	27.171.526
	Class I	45.291.591
	Class II	94.361.413
8	Class III	123.128.200
9	Laundry	904.601.282



10	Building and Structure Maintenance	604.933.472
Total		9.534.068.327

Source: Processed Data (2026)

Discussion

Cost Classification Across Various Activities

The classification of costs at the Cisarua Bogor Vertical Hospital into various activities is shown in the following table.

Table 4.6
Classification of Costs by Activity

Cost Elements
<i>Unit Level Activity Cost:</i>
- Nurse Salaries
- Water and Electricity Costs
- Patient Meals and Beverages
- Snacks
- Medications and Medical Supplies
<i>Batch Related Activity Cost</i>
- Cleaning Fees
<i>Product Sustaining Activity Cost</i>
-
<i>Facility Sustaining Activity Cost</i>
- Laundry
- Building and Structure Maintenance Expenses
- Building and Structure Depreciation Expenses

Source: Processed Data (2026)

Identifying Activity Levels Based on Cost Pools and Cost Drivers

After classifying costs into various activities that share the same cost drivers — factors that cause changes in activity costs — these similar cost drivers are grouped into cost pools. The costs from each cost pool are then totaled to determine the total cost of that pool. The grouping of activities by cost pool is shown in the following table.



Table 4.7
Determining Cost Pools

Determining Cost Pools	Cost Driver	Determining Cost Pools
Cost Pool 1	Number of Patients	Laundry
Cost Pool 2	Number of Days of Inpatient Care	Nursing Staff Salaries Water and Electricity Costs; Food and Beverages Patient Snacks Medications and Medical Supplies; Cleaning Costs Depreciation of Buildings and Structures Depreciation of Facilities Maintenance of Buildings and Structures
Cost Pool 3	Room Area	Building and Structure Maintenance

Source: Processed Data (2026)

Once activities with the same cost drivers have been grouped into cost pools, the next step is to calculate the costs for each cost pool. The cost calculation for each activity in Cost Pool 1, which has been grouped, is shown in Table 4.8 below.

Table 4.8
Cost Pool 1

Activities	Cost Driver	Cost (Rp)
Cost Laundry	Number of Patients	123.128.200
Total		123.128.200

Source: Processed Data (2026)

The costs for each activity in cost pool 2 were calculated based on the cost driver used, which is the number of patient hospitalization days. This is shown in Table 4.9 below.

Table 4.9
Cost pool 2

activities	Cost driver	Cost (Rp)
Nursing Staff Salaries	Number of Hospitalization Days	817,946,879



Water and Electricity Costs	Number of Hospitalization Days	871,951,030
Patient Meals and Beverages	Number of Hospitalization Days	3,484,870,702
Snacks	Number of Hospitalization Days	117,198,098
Medications and Medical Supplies	Number of Hospitalization Days	2,059,017,660
Cleaning Costs	Number of Hospitalization Days	383,596,474
Building Depreciation Costs	Number of Hospitalization Days	604,933,472
Depreciation Costs Facilities:		
Class 1	Number of Hospitalization Days	27,171,526
Class 2	Number of Hospitalization Days	45,291,591
Class 3	Number of Hospitalization Days	94,361,413
Total		8,506,338,845.00

Source: Processed Data (2026)

The costs for each activity in cost pool 3 were calculated based on the cost driver used, namely room area. This is shown in Table 4.10 below.

Table 4.10
Cost pool 3

Activities	Cost Driver	Cost (Rp)
Maintenance and Building Management	Room Area	904,601,282
Total		904,601,282

Source: Processed Data (2026)

After grouping the costs according to similar cost pools, the next step is to total the costs for each cost pool. Table 4.11 below provides a summary of the results of the cost calculations for each cost pool.



Table 4.11
Costs by Cost Pool

Cost Pool	Total (Rp)
<i>Cost pool 1</i>	123,128,200
<i>Cost pool 2</i>	8,506,338,845
<i>Cost pool 3</i>	904,601,282
Total	9,534,068,327

Source: Processed Data (2026)

Table 4.12
Usage Cost Driver

Cost Pool	Cost Driver	Class I	Class II	Class III	Total
Cost pool 1	Number of	1.512	6.288	3.668	11.468
Cost pool 2	Patients	3.811	17.236	10.926	31.973
Cost pool 3	Number of Days	409	435	737	1.581

Source: Processed Data (2026)

Table 4.12 above shows the number of cost drivers used during 2022 at the Cisarua Bogor Vertical Hospital.

Determining the unit rate for cost drivers

After identifying the cost drivers, the next step is to determine the unit rate for each cost driver, since each activity has its own cost driver, by dividing the total cost by the cost driver. The unit rate for each cost driver can be calculated using the following formula.

$$\text{Rate per Unit of Cost Driver} = \text{Total Activity} : \text{Cost Driver}$$

The following is a determination of the rate per unit cost driver for inpatient rooms using the Activity-Based Costing System.

Table 4.13
Calculation of Per-Unit Rates (Cost Drivers)

Activity	Driver	Total Activity (Rp)	Cost Driver	Rate Per Unit of Cost Driver (Rp)
A	B	C	D	E= (C:D)
Unit Level				
<i>Activity Cost</i>				



Nursing Staff	Number of	817,946,879	31.973	25,582,43
Salaries	Days			
Water and	Inpatient Stay	871,951,030	31.973	27,271.48
Electricity Costs				
Patient Meals	Number of	3,484,870,702	31.973	108,994.17
and Beverages	Days			
Snacks	Inpatient Stay	117,198,098	31.973	3,665,53
Medications	Number of	2,059,017,660	31.973	64,398,64
and Medical	Days			
Supplies				
<i>Batch Related</i>	Inpatient Stay			
<i>Activity Cost</i>				
Cleaning Costs	Number of	383,596,474	31.973	11,999,51
	Days			
<i>Facility</i>	Inpatient Stay			
<i>Sustaining</i>				
<i>Activity Cost</i>				
Laundry	Number of	123,128,200	11.468	10,736.68
	Days			
Building and	Inpatient Stay	904,601,282	1.581	572,170.32
Structure		604,933,472	31.973	18,920,13
Maintenance				
Depreciation	Number of			
Costs for	Days			
Buildings and :				
Class I		27,171,526	31.973	849.83
Class II		45,291,591		1,416.56
Class III		94,361,413		2,951.28

Source: Processed Data (2026)

Allocating costs to products using cost driver rates and activity measures

In this stage, activity costs are allocated to products based on each product's consumption of the respective activities. The allocation of overhead costs from each activity to each room is calculated using the following formula.

$$\text{Allocated BOP} = \text{Rate per Unit of Cost Driver} \times \text{Selected Cost Driver}$$

The following table shows the calculation of inpatient care service rates for each class at the Cisarua Bogor Vertical Hospital, including Class I, Class II, and Class III rooms.



Table 4.14 below shows the calculation of inpatient service rates using the Activity-Based Costing System for Class I rooms at the Cisarua Vertical Hospital in Bogor.

Table 4.14
Calculation of Inpatient Service Rates for Class I

Kelas I	Tarif Cost Driver	Driver Dipilih	Total (Rp)
	(1)	(2)	(3)=(1)*(2)
Nursing Staff Salaries	25,582	3,811	97,494,622.21
Water and Electricity Costs	27,271.48	3,811	103,931,610.28
Patient Meals and Beverages	108,994.17	3,811	415,376,794.34
Snacks	3,665.53	3,811	13,969,347.62
Medications and Medical Supplies	64,398.64	3,811	245,423,210.28
Cleaning Costs	11,997.51	3,811	45,722,520.95
Laundry	10,736.68	1,512	16,233,854.06
Building and	572,170.32	409	234,017,662.45
Structure Maintenance	18,920.13	3,811	72,104,633.97
Depreciation Costs for Buildings and Structures	849.83	3,811	3,238,691.57
			247,512,947.73
Depreciation Costs for Facilities			3,811
Class I Cost Price			327,345

Source: Processed Data (2026)

Based on the calculation of inpatient service rates at the Cisarua Bogor Vertical Hospital using the Activity-Based Costing System, the cost of goods sold for Class I rooms was determined to be Rp. 327,345.

Table 4.15 below shows the calculation of inpatient service rates using the Activity-Based Costing System for Class II rooms at the Cisarua Vertical Hospital in Bogor.



Table 4.15
Calculation of Inpatient Service Rates for Class II

Kelas II	Tarif Cost Driver	Driver selected	Total (Rp)
	(1)	(2)	(3)=(1)*(2)
Nursing Staff Salaries	25,582	17,236	440,938,679.71
Water and Electricity Costs	27,271.48	17,236	470,051,229.26
Patient Meals and Beverages	108,994.17	17,236	1,878,623,570.50
Snacks	3,665.53	17,236	63,179,132.93
Medications and Medical Supplies	64,398.64	17,236	1,109,974,928.46
Cleaning Costs	11,997.51	17,236	206,789,129.14
Laundry	10,736.68	6,288	67,512,218.49
Building and	572,170.32	435	248,894,090.87
Structure Maintenance	18,920.13	17,236	326,107,444.51
Depreciation Costs for Buildings and Structures	1,416.56	17,236	24,415,784.02
Depreciation Costs for Facilities			4,836,486,207.89
Grade II Cost Price			17,236
			280,604

Source: Processed Data (2026)

Based on the calculation of inpatient service rates at the Cisarua Bogor Vertical Hospital using the Activity-Based Costing System, the cost of goods sold for Class II rooms was determined to be Rp. 280,604.

Table 4.16 below shows the calculation of inpatient service rates using the Activity-Based Costing System for Class III rooms at RSPG Cisarua in Bogor.

Table 4.16
Calculation of Class III Inpatient Service Rates

Class III	Rate Cost Driver	Driver selected	Total (Rp)
	(1)	(2)	(3)=(1)*(2)
Nursing Staff Salaries	25,582.43	10,926	279,513,577.08



Water and Electricity Costs	27,271.48	10,926	297,968,190.47
Patient Meals and Beverages	108,994.17	10,926	1,190,870,337.16
Snacks	3,665.53	10,926	40,049,617.45
Medications and Medical Supplies	64,398.64	10,926	703,619,521.26
Cleaning Costs	11,997.51	10,926	131,084,823.91
Laundry	10,736.68	3,668	39,382,127.45
Building and	572,170.32	737	421,689,528.67
Structure Maintenance	18,920.13	10,926	206,721,393.52
Depreciation Costs for Buildings and Structures	2,951.28	10,926	32,245,732.29
Depreciation Costs for Facilities			3,343,144,849.26
			10,926
Grade III Cost Price			305,981

Source: Processed Data (2026)

Based on the calculation of inpatient service rates at the Cisarua Bogor Vertical Hospital using the Activity-Based Costing System, the cost of services for Class III rooms was determined to be Rp. 305,981.

Comparison of Hospital Rates Using the Activity-Based Costing System

Based on the results of the class rate calculations using the Activity-Based Costing System, a comparison will then be made with the class rates determined using the hospital's own method, as shown in the table below.

The comparison of rates at the Cisarua Bogor RSPG Hospital using the Activity Based Costing System is as follows.



Table 4. 17
Comparison of Inpatient Rates

class	Rate RS (Rp)	Rate ABC (Rp)	difference	conclusion
	(1)	(2)	(3)=(1)-(2)	
I	230.00	327.345	(97.345)	<i>Undercosting</i>
II	185.000	280.604	(95.604)	<i>Undercosting</i>
III	160.000	305.981	(145.981)	<i>Undercosting</i>

Source: Processed Data (2026)

From the above calculations, it can be seen that the calculated rates for inpatient services using the Activity-Based Costing System are as follows: Class I rooms at Rp. 327,345, Class II rooms at Rp. 280,604, and Class III rooms at Rp. 305,981.

The results obtained can then be compared to the difference between the inpatient rates set by the management of Vertikal Cisarua Hospital in Bogor and the results calculated using the Activity-Based Costing approach. For the Activity-Based Costing System, the calculated rates for Class I, Class II, and Class III rooms are higher than the rates set by the hospital. Specifically, the price difference for Class I rooms is Rp. 97,345, for Class II rooms is Rp. 95,604, and for Class III rooms is Rp. 145,981.

From the calculations performed, it can be seen that the results of the calculations using the Activity-Based Costing System show a discrepancy with the rates applied by RSPG Cisarua Bogor because, under the Activity-Based Costing method, overhead costs are allocated to each individual product. In traditional cost accounting methods, overhead costs for each product are allocated to only one cost driver. As a result, there tends to be a distortion in the allocation of overhead costs. Meanwhile, in the Activity-Based Costing System, overhead costs for each product are allocated across multiple cost drivers. Thus, the Activity-Based Costing System is able to accurately allocate activity costs to each room based on the consumption of each activity.

CONCLUSION

Based on the results of a study on the calculation of inpatient service rates using the Activity-Based Costing (ABC) system at Vertikal Cisarua Hospital in Bogor, it can be concluded that the application of the ABC method yields more accurate rate calculations compared to the rate system previously used by the hospital. The ABC method allocates costs based on resource-consuming activities using several cost drivers, thereby reflecting service costs more proportionally.

The calculations show that inpatient service rates based on the Activity-Based Costing System are Rp287,654 for Class I, Rp223,887 for Class II, and Rp184,412 for



Class III. All of these rates are higher than the rates currently in effect at the hospital, which are Rp230,000 for Class I, Rp185,000 for Class II, and Rp160,000 for Class III. This discrepancy indicates that the current rate-setting system does not fully reflect cost consumption based on service activities.

Thus, the Activity-Based Costing System can serve as an alternative for determining inpatient service rates because it can provide more accurate cost information, support managerial decision-making, and serve as the basis for evaluating the rate policies implemented by hospitals.

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