COST RECOVERY RATE OPTIMIZATION BASED ON UNIT COST CALCULATION USING ACTIVITY BASED COSTING METHOD

Abstrak:
A fair price is one main factor that should be owned by organization which will affect the Cost Recovery Rate (CRR). Cost Recovery Rate in Functional Services Unit of Conservation in FKG UA Teeth and Mouth Hospital (RSGM FKG UA) in 2012 was only 81.57%. This research aimed to analyze cost recovery rate optimization based on unit cost calculation using activity based costing method. The results showed that the number of most frequently conducted in RSGM FKG UA was Teeth Filling in class III/IV /VI around 373 patients (the unit cost was Rp 57,282,00). The least frequently conducted was Pulpectomy (there were only 11 patients with unit cost Rp 89,078,00). This study concluded that CRR optimization can be done by (a) evaluate the tariff, number of services, and considering the cost efficiency in RSGM FKG UA.

Keyword:
Activity Based Costing, Cost Recovery Rate

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