



A Systematic Review of Inpatient Care Costs: Evaluating Cost Coverage and Financial Sustainability for Hospitals

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Article Info

Article history:

Received Octobe 13, 2025

Approved November 21, 2025

Keywords:

Activity Based Costing, tarif
awat inap, kesinambungan
keuangan, biaya kesehatan

ABSTRACT

The cost of inpatient hospital services is an important factor in the financial sustainability of health facilities. The ever-increasing cost of hospitalization poses a challenge to hospitals' financial sustainability, especially since the discrepancy between INA-CBG rates and actual costs often causes financial problems. This can reduce operational efficiency and service quality, particularly for vulnerable communities. This study to analyze the evaluation of the coverage of hospital care costs and financial sustainability. The methods A systematic review was conducted based on the PRISMA 2020 guidelines. Data were obtained from two main databases: Google Scholar and Garuda. A total of thirteen research articles met the inclusion criteria (articles from 2019–2024 that used the activity-based costing approach and were relevant to inpatient service rates). Quality assessment was conducted using the Newcastle-Ottawa Scale and internal validation questions. The results show that the ABC method provides a more accurate estimation of inpatient costs than the conventional method. There was a significant difference between the actual hospital rates and the ABC calculation results in the form of both under- and over-costing. Five studies showed lower rates than actual costs, while three studies showed higher rates. Conclusion: The application of ABC method is important for cost efficiency, fair tariff setting, and hospital financial stability and supports tariff negotiations with payers such as INA-CBGs.

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How to cite: Suarthana, G. M. W., Musmini, L. S., & Sinarwati, N. K. (2025). A Systematic Review of Inpatient Care Costs: Evaluating Cost Coverage and Financial Sustainability for Hospitals. *Jurnal Ilmiah Global Education*, 6(4), 3009–3024. <https://doi.org/10.55681/jige.v6i4.4784>

INTRODUCTION

The cost of patient hospitalization is a very crucial aspect in the health care system, especially in the hospital sector as a profit-oriented organization that relies on sales as the main source of income (Hidayat & Bachtiar, 2024). The profit obtained will certainly affect patient accessibility and the financial sustainability of the hospital. The increasing demand for health services due to demographic changes, the burden of chronic diseases, and advances in medical technology, has caused hospitals to face major challenges in balancing operational costs and revenues from various financing sources (Medeci, 2021).

The issue of rising inpatient costs is not only a challenge in Indonesia, but also in many developing countries with national health insurance systems, such as Thailand and the Philippines, where the disparity between payment rates and actual costs often puts a burden on

healthcare facilities (Lim et al., 2023). Universal Health Coverage by World Health Organization and the International Bank for Reconstruction and Development (2023) showed that the imbalance can hinder the achievement of universal health coverage.

According to data from the Badan Penyelenggara Jaminan Sosial (BPJS), claims for inpatient care have been steadily increasing in recent years, indicating that the level of need for care and the financial burden on hospitals are also increasing (Dewan Jaminan Sosial Nasional, 2023). The imbalance between payment rates from the Indonesian Case-Based Groups (INA-CBGs) system and the real costs incurred by hospitals is a major problem in the health financing system (Roesbiantoro et al., 2022). Febriyanti, (2024) in his research explained that INA-CBGs rates do not always reflect the actual costs required for patient care, so hospitals often have to bear the difference in costs.

An inpatient financing system that is not in accordance with the needs of the hospital can have an impact on operational efficiency, increase budget deficits, and potentially reduce the quality of health services (Akinleye et al., 2019). In some cases, hospitals need to look for additional sources of income or make cost efficiencies, potentially affecting the availability of services for patients in need. Unbalanced real costs and INA-CBGs rates can affect the financial sustainability of hospitals, as well as directly impact patients, especially vulnerable groups such as low-income communities (Arofah et al., 2022). Deficit budgets are usually covered by additional costs that are often passed on to patients in the form of out-of-pocket payments, which can reduce their access to essential health services. This leads to unequal access for people to health services, especially in remote areas with limited facilities.

Kementerian Kesehatan Republik Indonesia, (2018) also pointed out that there are disparities in access to health services, especially in areas with limited health facilities. Inappropriate policy interventions can worsen the quality of hospitals in providing optimal services for patients, so a more effective and sustainable financing strategy is needed to ensure hospitals can continue to operate without experiencing excessive financial pressure. This study aims to conduct a systematic review of inpatient service costs to evaluate cost coverage, identify gaps between set tariffs and actual costs incurred by hospitals, and formulate strategies that can help maintain financial stability without compromising health service quality.

METHODS

The methodology used in this research is Systematic Literature Review (SLR). This SLR method is carried out with two processes, namely the review process and the process of systematically identifying journals using predetermined guidelines (Triandini et al., 2019). This systematic review was conducted based on the PRISMA (Preferred Reporting Items for Systematic Review and Meta-Analysis) 2020 guidelines. PRISMA is a flowchart-based and evidence-based tool intended to help reviewers create systematic literature reviews using four stages, namely identification, screening, feasibility and accepted results.

The research was selected based on the inclusion criteria, namely: (1) English and Indonesian journals; (2) Articles from 2019 - 2024; (3) Using the keywords of determining inpatient service rates and the Activity Based Costing System method; (4) Original research articles. Exclusion criteria were: (1) Articles are not editorial notes, systematic reviews, literature reviews; (2) Articles that only have titles and abstracts; (3) Articles other than 2019-2024.

The search terms were activity-based costing, cost of care, and hospitalization. Database searches were conducted using the terms (('Activity Based Costing')) AND (('Cost of Care')) AND (('Hospitalization')) on March 10, 2025. The Newcastle-Ottawa Scale was used to assess the quality of non-randomized studies included in the systematic review, with each bias assessment consisting of study group selection; group comparison; and determination of exposure or outcome of interest.

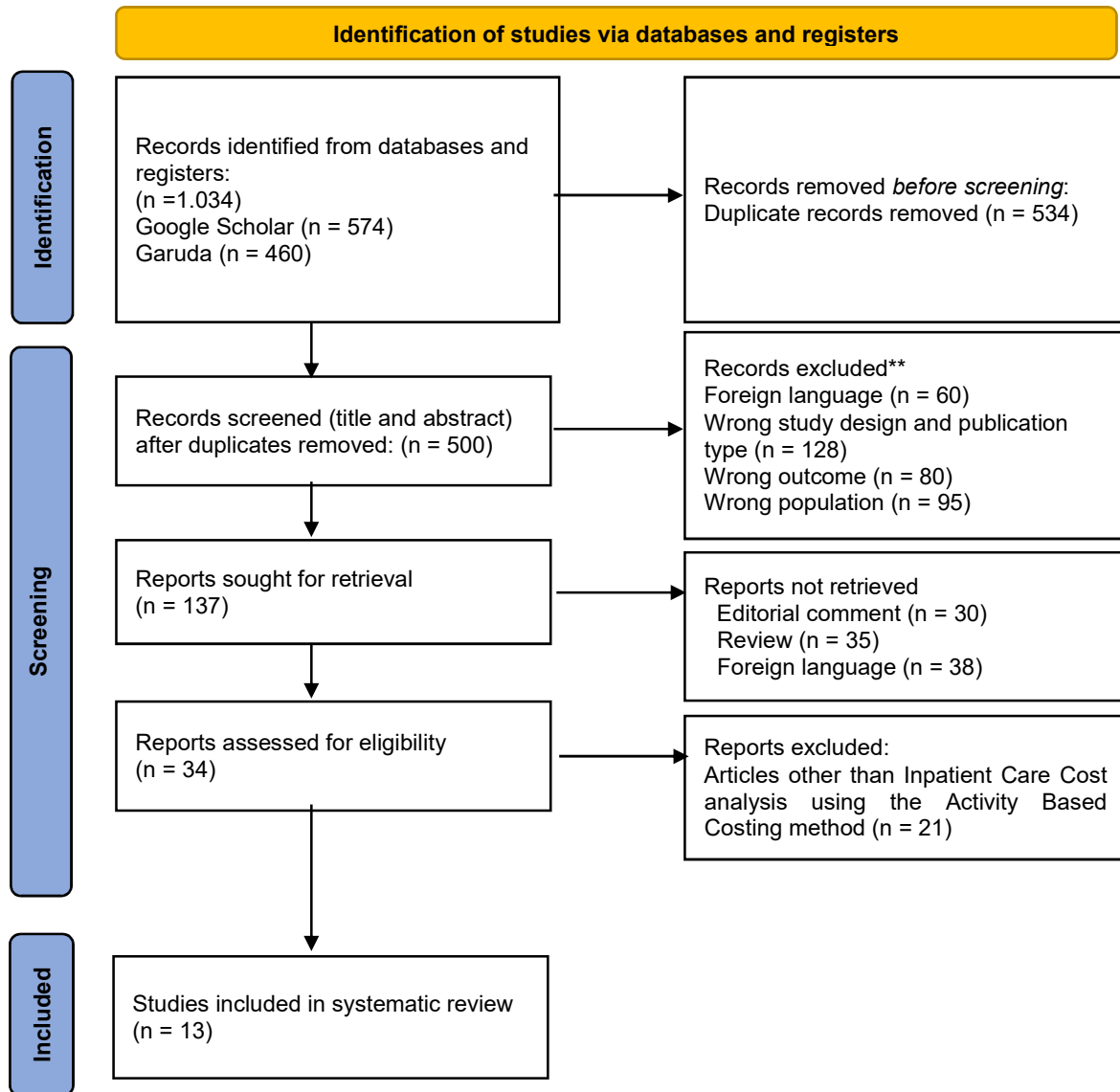


Figure 1. Preferred Reporting Items for Systematic Review and Meta Analyses (PRISMA) Flow Diagram of Study Selection

Quality Assesment

The quality assessment stage is intended to ensure the quality of the data collected and used in this research. To determine the quality of the data collected. To determine whether the data collected is of high quality or not, the following questions were evaluated:

QA1 : Were the journals/articles used in this study published in 2018 - 2025?

QA2 : Does the journal/article list the place of research in the hospital?

QA3 : Does the journal/article write the Activity Based Costing method used to determine service rates in hospitals?

RESULTS AND DISCUSSION

A. Results

1. Quality Assessment Results

A total of 13 articles/journals were produced after going through the search process stage in accordance with the inclusion and exclusion criteria, namely: articles/journals that have been published between 2019 - 2024 and discuss the determination of hospital inpatient service rates using the Activity Based Costing System method. The following are the quality assessment results of the articles/journals that have been collected:

Table 1. Article quality assessment results

No	Author	Years	Title	QA1	QA2	QA3	Results
1.	Maulida et al.	2023	Calculation of Inpatient Service Rates with the Activity Based Costing System Approach at Dr. M. Goenawan Lung Hospital	Yes	Yes	Yes	Accepted
2.	Asmadi et al.	2023	Cost Analysis of Hospital Inpatient Services Using the ABC Method: A Case Study	Yes	Yes	Yes	Accepted
3.	Zulrisky & Ulfah	2024	Analysis of Inpatient Service Tariff Determination at Abdul Wahab Sjahranie Hospital with Activity Based Costing Method	Yes	Yes	Yes	Accepted
4.	Bachtiar et al.	2019	Application of Activity Based Costing Method in Determining the Amount of Inpatient Service Rates at ST Khadijah Pinrang Hospital	Yes	Yes	Yes	Accepted

No	Author	Years	Title	QA1	QA2	QA3	Results
5.	Aisyah & Fajrianti	2021	Application of Activity Based Costing in Determining Rates for Inpatient Services at Sitti Khadijah 1 Hospital Muhammadiyah Makassar	Yes	Yes	Yes	Accepted
6.	Baviga	2021	Application of Activity-Based Costing System Method in Determining the Rate of Inpatient Services (Case Study at RSUD Mayjen H. A. Thalib Kerinci)	Yes	Yes	Yes	Accepted
7.	Sumiati et al.	2020	Unit Cost Analysis with Method of Activity Based Costing (ABC) in the Heart Polyclinic General Hospital of dr. H. Koesnadi Bondowoso	Yes	Yes	Yes	Accepted
8.	Politon	2019	Analysis of The Application of Activity Based Costing in The Determination of Rates of Hospitalization in Robert Wolter Monginsidi Hospital Manado	Yes	Yes	Yes	Accepted
9.	Qurrotakyun & Harahap	2021	Implementation of Activity Based Costing System in Determining Rates for Inpatient Services at RSUI "ORPEHA" Tulungagung	Yes	Yes	Yes	Accepted
10.	Kinanti et al.	2022	Activity Based Costing Method As The Basis For Determining Service Rates In The Radiology Unit At Royal Prima Hospital Medan	Yes	Yes	Yes	Accepted

No	Author	Years	Title	QA1	QA2	QA3	Results
11.	Fadli et al.	2022	Analysis of the Application of Activity Based Costing (ABC) in Determining Inpatient Service Rates at Regional General Hospital Dr. R. Soedjono Selong	Yes	Yes	Yes	Accepted
12.	Ulumia et al.	2020	Analysis of Hospital Inpatient Room Rate Calculation with Activity Based Costing System Method	Yes	Yes	Yes	Accepted
13.	Rukmana	2020	Application of Activity Based Costing Method in Determining Inpatient Rates	Yes	Yes	Yes	Accepted

2. Data Analysis

Table 2. Systematic Literature Review Findings

No	Authors and Years	Title	Research Objectives	Research Design	Place of Research	Results
1.	Maulida et al., (2023)	Calculation of Inpatient Service Rates with the Activity Based Costing System Approach at Dr. M. Goenawan Lung Hospital	To determine and analyze the determination of inpatient service rates using the Activity Based Costing System method at the Dr. M. Goenawan Partowidigdo Lung Hospital (RSPG) Cisarua Bogor and then compare it with the hospital rate.	This research uses quantitative descriptive research with data collection methods, namely field research, interviews, observation, documentation, and literature review. The data analysis technique used in this research is the Activity Based Costing System method.	Dr. M. Goenawan Partowidigdo Lung Hospital (RSPG) Cisarua Bogor.	The results of this study indicate that inpatient service rates using the Activity Based Costing System approach provide more accurate and clear results compared to the rates used by the Dr. M. Goenawan Partowidigdo Lung Hospital (RSPG) Cisarua Bogor.
2.	Asmadi et al., (2023)	Cost Analysis of Hospital Inpatient Services Using the ABC Method: A Case Study	The purpose of the study was to calculate unit costs for inpatient services at the RSIA-CA using the Activity Based Costing (ABC) method.	This type of research is descriptive research with case studies. The data used are primary data with interview techniques and secondary data, namely inpatient activity data during 2020 with ABC method analysis.	Cempaka Azzahra Mother and Child Hospital (RSIA-CA).	The results showed that SVIP, VIP, Class 1, and NICU facilities produced appropriate prices, where the cost allocation was able to cover all inpatient overhead costs. Even those prices provided benefits that exceeded 30% of the expected profits. The results also show that the ABC method's unit cost calculation only sometimes results

No	Authors and Years	Title	Research Objectives	Research Design	Place of Research	Results
						inlower cost than specified, but the ABC method is better than the traditional method.
3.	Zulrisky & Ulfah (2024)	Analysis of Inpatient Service Tariff Determination at Abdul Wahab Sjahranie Hospital with Activity Based Costing Method	The purpose of this study was to determine the calculation of inpatient service rates at Abdul Wahab Sjahranie Hospital with activity based costing method.	This research data uses secondary data equipped with data from interviews from various parts of the AWS Hospital, then data processing and analysis are carried out. Data analysis was carried out using a quantitative descriptive method.	RSUD Abdul Wahab Sjahranie (RSUD AWS)	The results of the study found that there is a significant difference and difference between the current inpatient service rates at AWS Hospital and the inpatient service rates using the ABC method.
4.	Bachtiar et al., (2019)	Application of Activity Based Costing Method in Determining the Amount of Inpatient Service Rates at ST Khadijah Pinrang Hospital	This study aims to determine and analyze hospital inpatient rates using the activity based costing method with cost drivers at ST Hospital. Khadijah Pinrang Hospital.	The research used in this writing is quantitative descriptive research with the first step being observation of the object under study. Based on the research objectives, the data needed is quantitative data which is primary data which is then processed using appropriate analytical tools.	ST hospital. Khadijah Pinrang Hospital.	The results of the study show that the calculation of inpatient service rates with an activity-based costing system at ST Hospital. Khadijah Pinrang Hospital has allocated costs based on activities in the inpatient unit. Each has a cost driver that triggers each cost incurred.

No	Authors and Years	Title	Research Objectives	Research Design	Place of Research	Results
5.	Aisyah & Fajrianti, (2021)	Application of Activity Based Costing in Determining Rates for Inpatient Services at Sitti Khadijah 1 Hospital Muhammadiyah Makassar	The purpose of this study was to determine the rate of inpatient services using the Activity Based Costing method at Sitti Khadijah 1 Hospital, Muhammadiyah Makassar.	The data used are qualitative and quantitative data. The data sources are primary data and secondary data. The analytical method used is descriptive quantitative.	Sitti Khadijah 1 Muhammadiyah Hospital Makassar.	The results showed that the determination of inpatient room rates using the Activity Based Costing method was lower than the conventional method at Sitti Khadijah 1 Muhammadiyah Hospital Makassar.
6.	Baviga, (2021)	Application of Activity-Based Costing System Method in Determining the Rate of Inpatient Services (Case Study at RSUD Mayjen H. A. Thalib Kerinci)	This study aims to determine the comparison of inpatient service rates using traditional methods and the activity based costing system method.	The analytical method used in this research is a quantitative descriptive analysis method that shows and compares the method of determining inpatient service rates applied by RSUD during 2019 using an activity-based costing system.	This research was conducted at RSUD Mayjen H. A. Thalib Kerinci.	Based on the results of the study showed that : from the calculation of hospitalization rates using the ABC method, when compared with traditional methods, the ABC method gave greater results except for the Suite Room, VVIP and VIP classes which gave smaller results.
7.	Sumiati et al., (2020)	Unit Cost Analysis with Method of Activity Based Costing (ABC) in the Heart Polyclinic General Hospital of dr. H. Koesnadi Bondowoso	To analyze unit costs with the Activity Based Costing method in the cardiac polyclinic of RSUD dr. H. Koesnadi Bondowoso.	The research method is carried out based on the Activity Based Costing (ABC) method, namely identifying the name and cost of supporting activities, charging costs to production units, identifying service	Heart Polyclinic RSUD dr. H. Koesnadi Bondowoso	The unit cost calculation using the Activity Based Costing (ABC) method is lower than the set tariff.

No	Authors and Years	Title	Research Objectives	Research Design	Place of Research	Results
				products, identifying product activities and service times, calculating direct costs and indirect costs.		
8.	Politon, (2019)	Analysis of The Application of Activity Based Costing in The Determination of Rates of Hospitalization in Robert Wolter Monginsidi Hospital Manado	This study aims to determine the application of the activity based costing method in determining the rate of hospitalization at Robert Wolter Monginsidi General Hospital.	The type of research used in this study is descriptive research. Data analysis techniques with the Activity Based Costing system in calculating the cost of services for setting inpatient rates.	Robert Wolter Monginsidi General Hospital in Manado.	The results of the calculation of inpatient rates using the ABC method, when compared to the traditional method, the ABC method provides greater results except for the VIP and Main I classes which provide smaller results.
9.	Qurrotakun & Harahap, (2021)	Implementation of Activity Based Costing System in Determining Rates for Inpatient Services at RSUI "ORPEHA" Tulungagung	To assist hospitals in reducing cost distortions that occur by making calculations of inpatient room rates using the ABC system.	This research method is qualitative with interviews and documentation.	Hospitalization of RSUI "ORPEHA" Tulungagung	The results of this study indicate that there are differences in the calculation results between those that have been applied by the hospital and calculations using the ABC system.
10.	Kinanti et al., (2022)	Activity Based Costing Method As The Basis For Determining Service Rates In The Radiology Unit At Royal Prima Hospital	The purpose of this study was to determine the application of the activity based costing method as an alternative to CT Thorax service rates in the radiology unit at RSU Royal	The data analysis technique used in this study is a non-statistical quantitative analysis technique. Data in the form of numbers obtained from RSU Royal Prima Medan	The Radiology Unit at Royal Prima Hospital Medan.	There is a difference in the cost of CT Thorax examination at the radiology unit of RSU Royal Prima Medan with unit costs using the activity based costing method and using real

No	Authors and Years	Title	Research Objectives	Research Design	Place of Research	Results
		Medan	Prima Medan.	which contains the calculations are then analyzed using the ABC (Activity Based Costing) Implementation theory.		cost calculations at RSU Royal Prima Medan with a cost difference of Rp.250,809.
11.	Fadli et al., (2022)	Analysis of the Application of Activity Based Costing (ABC) in Determining Inpatient Service Rates at Regional General Hospital Dr. R. Soedjono Selong	To determine and analyze the determination of inpatient service rates at RSUD Dr. R. Soedjono Selong as well as with the Activity Based Costing (ABC) method and compare the two inpatient service rates.	The type of research used is field research with quantitative descriptive analysis research method.	Regional General Hospital Dr. R. Soedjono Selong	Inpatient service rates using the Activity Based Costing (ABC) method provide more accurate and clear results compared to the rates used by RSUD Dr. R. Soedjono.
12.	Ulumia et al., (2020)	Analysis of Hospital Inpatient Room Rate Calculation with Activity Based Costing System Method	To determine the amount of inpatient rates if using the Activity Based Costing method approach at Wijaya Kusuma Lumajang Hospital.	This research is descriptive research with a quantitative approach. Data collection techniques used in this study are documentation, observation, and interviews. The data analysis method used is to calculate the cost of inpatient services based on traditional cost accounting, calculate the cost of inpatient rooms based on the	Wijaya Kusuma Hospital Lumajang	The results of the calculation of the cost of inpatient care at Wijaya Kusuma Lumajang Hospital using the Activity Based Costing System obtained a lower tariff difference for VIP room 1 Rp31,997.07, while the higher rate occurred in VIP Room 2 with a difference of Rp56,570.68, Class 1 Rp193,765.10, Class 2 Rp47,881.33 and class 3 Rp79,375.90.

No	Authors and Years	Title	Research Objectives	Research Design	Place of Research	Results
				Activity Based Costing method.		
13.	Rukmana, (2020)	Application of Activity Based Costing Method in Determining Inpatient Rates	This study aims to determine the comparison of the application of the Activity Based Costing (ABC) method in relation to the determination of inpatient service rates at Kondosapata Hospital, Mamasa Regency.	The data sources used are primary data and secondary data. The types of data used are qualitative data and quantitative data. The analysis method used is comparative descriptive method.	Kondosapata Hospital Mamasa Regency.	The results showed that the inpatient rate at Kondosapata Hospital was lower than the inpatient rate using the Activity Based Costing (ABC) method.

B. Discussion

Ensuring the financial sustainability of hospitals and access to affordable services requires accurate costing methods as an urgent need in modern health systems. Based on the results of the systematic review, it can be seen that the Activity Based Costing (ABC) method is the most suitable and more accurate method for calculating the cost of inpatient services compared to conventional costing methods that are still commonly used in many hospitals. Conventional costing methods tend to distribute costs based on production volume or direct labor hours, thus ignoring the complexity and variability in hospital activities. This causes cost distortions, especially in the context of health services that are highly dependent on a variety of clinical and non-clinical services (Asmadi et al., 2023). The ABC method determines the product costs based on the activities (Baviga, 2021). Identification in the ABC method involves key activities in the service process, such as laboratory tests or patient administration, and allocates costs using cost drivers, like the number of tests or service duration, to accurately represent resource utilization (Lawler, 2024). This method is known to provide a more precise of cost allocation because it calculates the use of resources in each patient service activity, whether it is clinical or non-clinical.

Significant differences between actual hospital costs and those calculated using the ABC method were found in 13 studies based on the results of the review. These differences ranged from higher (overcosting) to lower (undercosting). Five studies indicated that the tariffs were lower than the actual costs calculated by the ABC method, potentially resulting in financial losses for hospitals (under-costing) (Maulida et al., 2023) (Zulrisky & Ulfah, 2024; Fadli et al., 2022; Ulumia et al., 2020; Rukmana, 2020). Three studies showed that the applicable tariffs were higher than the actual costs, leading to excessively high charges for patients (over-costing) (Aisyah & Fajrianti, 2021; Politon, 2019; Sumiati et al., 2020). The remaining studies did not specify the rate differences. Such discrepancies lead to inefficiencies and financial losses if hospitals do not use the right method to determine rates (Chandra & Staiger, 2020). Appropriate application of the ABC method can serve as an effective example, especially when the rates charged to patients are much higher than actual costs. Hence, the opportunity for hospitals to adjust tariffs to make them more competitive and fair is opened up and accessibility and patient satisfaction are increased.

The gap between the ABC-calculated tariffs and the national INA-CBGs tariff further suggests that national tariff policies do not fully reflect the operational realities of hospitals (Kinanti et al., 2022). This can undermine the financial sustainability of hospitals, particularly public sector or government-owned hospitals such as central public hospitals, regional public hospitals, military and police hospitals, and special government hospitals, which are heavily reliant on government or insurance systems like JKN. The actual cost of hospitalization, as calculated by the ABC method, often exceeds the INA-CBGs rate or the hospital's established tariff, leading to under-costing (Monica et al., 2021). This situation causes government hospitals to incur greater financial losses due to the constraints in independently determining tariffs and their dependence on government funding systems like JKN. Some hospitals are forced to absorb the cost difference or pass it on to patients through supplementary payment schemes. In this context, the ABC method can play a crucial role in tariff negotiations between hospitals, the government, and health insurance providers. A study by Asmadi et al., (2023) states that while the ABC method may not always result in lower costs than those set by management, it can prevent both under-costing and over-costing.

The application of the ABC method can improve operational efficiency in hospitals. By allocating costs to activities, hospitals can further analyze non-value-added activities, making it more possible to reduce waste and improve service productivity. In addition, the ABC method can also be used as a comparator across service units or hospitals, because this method produces consistent cost data. From the patient side, the application of the ABC method can result in more transparent and fair pricing, while insurance providers such as JKN can negotiate more realistic premiums based on actual costs. However, hospitals with limited resources often face challenges in implementing this method effectively, hence the need to improve the quality of resources within the hospital or healthcare provider.

CONCLUSION

The Activity Based Costing (ABC) method is able to provide a more accurate estimate of inpatient service costs than conventional methods. The method analyzes the use of resources in detail so as to minimize cost distortions. The difference between actual rates and the results of ABC calculations indicates the potential for losses (under-costing) or overcharging patients (over-costing). This discrepancy is mainly triggered by the mismatch between INA-CBGs rates and the hospital's real costs. The application of the ABC method is not only useful in the technical aspects of cost calculation, but also strategically in supporting managerial decision making, operational efficiency, and the formulation of sustainable and fair tariff policies.

ACKNOWLEDGEMENTS

Our deepest gratitude to Prof. Dr. I.G.N.G.Ngoerah General Hospital and Ganesha University of Education for their assistance and support in this research process.

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