

**ABSTRACT**

This study provides information about the implementation of the TDABC method in hospitals. The TDABC method describes the use of time as a basis for calculating costs. This research was conducted in Rumah Sakit Universitas Airlangga Surabaya and this study only focused on the service of primary PCI patients. In preparing the cost using the TDABC method, the researchers compared the INA-CBGs rates by BPJS. The researcher used a qualitative approach with an exploratory case study methodology. Researchers use exploratory case studies because the focus of this research lies in present phenomena in real life contexts and uses two sources of evidence namely observation and interview. This study shows that the TDABC method can be applied to Rumah Sakit Universitas Airlangga and the use of cost rate capacity can be more accurate and flexible as a basis for calculating costs. The results of this study indicate that Rumah Sakit Universitas Airlangga produced the largest profit for class 1 and losses in class 3 for the year 2017.

**Keywords** - : Time Driven Activity Based Costing, Value Based Health Care, Cost Control, Percutaneous Coronary Intervention, Qualitative