



Implementation Of Activity Based Costing On The Rate Of Inspired Services For Covid-19 Patients At Pusri Hospital, Palembang City

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ABSTRACT

This study aims to determine: (1) The cost calculation used by the hospital. Pu sri Palembang to determine the tariff for inpatient services for covid-19 patients in 2021, (2) Calculation of the Activity Based Costing System to determine the rate for inpatient services for COVID-19 patients at the hospital. Pusri Palembang in 2021, (3) Comparison of the calculation of the cost of inpatient services for Covid-19 patients based on hospital calculations with calculations using the Acitivity Based Costing System in 2021. The research method used is descriptive analysis method. The data collection method used in this research is to use the interview method and the documentation method. The interview method was used to obtain supporting data for writing, as for the list of questions as follows: How is the calculation of the cost method used by the hospital. Pusri Palembang to determine the tariff for inpatient services for Covid-19 patients in 2021?. The documentation method is used to obtain data on the list of rates for inpatient services for COVID-19 patients, hospitalization costs, and length of days of hospitalized patients. Based on the results of the study showed that: (1) The method applied by RS. Pusri Palembang to determine the tariff for inpatient services for COVID-19 patients at a rate of Rp. 2,473,606.50 (2) The tariff for inpatient services for Covid-19 patients using the Activity Based Costing method provides cheaper results. The difference that occurs is due to the imposition of overhead costs on each product. In the unit cost method, the overhead costs for each product are charged to only one cost driver, namely the number of days of hospitalization. Activity Based Costing is able to allocate activity costs to each product appropriately based on the consumption of each activity.

INTRODUCTION

Business development in Indonesia in the last decade has been very developed. The result

of this business development is increased business competition between companies. Every company must have strategy and innovation so that it does not drown in the flow of business. Business strategies are not only developed by non-profit companies, they are also increasingly developing and continuing to innovate in their services. (B. Kaunang 2015:1) For development something company Lots very obstacle and obstacles Which must passed. For go through it something company must have the latest ideas in every plan. Year to year events are always changing which may be beyond our control man. However, there is a number of incident Which Possible very impact negative For some people, but there are also those who have a positive impact on part other people. Same matter his with event Which happen on year 2019 the end to be exact in Wuhan city Which location his is at in Country part China Middle. The impact of the emergence of this virus outbreak is called the corona virus or covid-19 which is able to paralyze the activities of all levels of Indonesian society carried out outside the home. Coronavirus is a large family of viruses that cause mild to severe illnesses, such as the common cold or colds and serious illnesses such as MERS and SARA. Transmission from animals to humans (zoonosis) and transmission from humans to humans very limited. Period pandemic covid-19 No Can controlled quickly so that it requires very precise management from both the government and the community. One of the precautions to stop the transmission of Covid-19 that is recommended by the government is to stay at home. (NMD. Agustini: 2020) A new variant of the Corona virus emerged at the end of 2021 and has entered to Indonesia. Variant new the ie variant omicron. Case This omicron was first detected by a janitor with the initials N who worked at RSDC Wisma Atlet Kemayoran, Jakarta.

One of the referral hospitals for treating Covid-19 patients in Palembang is Pusri Hospital. To handle this, Pusri Hospital itself has made various preparations to provide optimal service to each patient. Where in determining room rates, Pusri Hospital still "looks at competitors", so that room rates can compete with hospitals other. However, the room rates determined by the hospital have regulatory standards from the government. Based on Minister of Health Regulation Number 59 of 2016 concerning Exemption of Fees for Certain Emerging Infection Patients, financing for patients treated for certain emerging infectious diseases including COVID-19 can be claimed from the Ministry of Health. This claim is made by a referral hospital that provides services and care for patients with emerging infections according to the home list referral hospital appointed by the Minister. Minister of Health. 2016.

Minister of Health Regulation Number 59 of the Year 2016 concerning Exemption of Fees for Certain Emerging Infection Patients. Jakarta. To simplify the implementation of payments for patients treated with emerging infectious diseases (PIE), including COVID-19, guidance is needed And technical claim maintenance so that can become reference for House hospital providing COVID-19 services. This was done in order guard quality service, efficiency cost service, And continuity of health services for patients COVID-19.

LITERATURE REVIEW

Understanding Accounting

Hornsgren (2009:4) defines that accounting is an information system that measures business activities, processes information into financial reports, and communicates the results to decision makers. Accounting is activities related to providing information to shareholders, creditors and authorities, usually quantitative in nature and often presented in monetary units, for decision making, planning, controlling resources and operations, evaluating financial achievements and reporting to investors. , creditors, authorized agencies and the community (Kamaruddin 2009:6). American Accountancy Association (AAA), Accounting is the process of identifying, measuring, and communicating economic information to permit informed judgment and decisions by users of the information . Accountancy is process identifying, measuring, and

reporting economic information to enable clear and decisive judgments and decisions for those who use the information the.

Understanding Cost

Costs are cash or assets worth the cash spent to obtain services or goods and are expected to become investments that will bring benefits now and/or in the future for an organization (Hansen and Mowen: 2009). Costs are defined as income that is incurred, expressed as a price in order to obtain income (revenue) and positioned as a deduction from income (Supriyono: 2000). Cost is an important thing in a future organization plays a role in planning, investing, controlling and making decisions. Recording all over transaction cost served in form report costs using cost accounting (Mulyadi: 2007). The definition of cost is an unavoidable expenditure or sacrifice to obtain goods or services with the aim of obtaining benefits; Expenditures for certain activities, purposes, or time, such as shipping, packaging, and sales costs are intended to obtain income in the company's profit and loss statement, the cost component is a deduction from income. The meaning of costs is different from expenses. All costs are expenses, but not all expenses are costs.

Understanding Activity Based Costing

Activity Based Costing is a cost information system that provides complete information about activities to enable company personnel to manage activities (Mulyadi: 2003). This information system uses activity as base as well as subtraction cost And determination accurately cost products or services as objective. This information system is applied in manufacturing, service and trading companies (Mulyadi: 2003). So, Activity Based Costing System (ABCS) is a costing method designed to provide cost information for management for strategic and other decisions that may affect capacity and fixed costs according to (Garrison and Noreen 2000: 292). Activity Based Costing System has been developed in the organization as a solution For problems Which No can resolved with Good by Traditional Systems. Activity Based Costing is something new so the concept is still developing, so there are various definitions that explain Activity Based Costing . According to Ahmad Dunia and Wasilah (2012) define ABC (Activity based costing) as a cost calculation approach system that is carried out based on activities Which There is in company. Whereas according to Siregar et al (2014) stated that Activity based costing (ABC) is a method of determining product costs where overhead costs are charged based on the activities carried out in relation to the process. production. According to Mulyadi (2014) Activity Based Costing that is System information costs that are oriented towards providing complete information about activities to enable company personnel to carry out processing of activities. This information system uses activities as a basis and reduces costs and determination in a way accurate boarding house product/service as objective. Based on In the opinion of several experts, it can be concluded that Activity Based Costing is a cost calculation that emphasizes activities that use more types of cost drivers so that it can measure the resources used by the product more accurately and can help management in improving the quality of production.

METHODS

Data analysis according to Sugiyono (2018:482) is the process of systematically searching and compiling data obtained from interviews, field notes And documentation, with method organize data to in categories, describing them into units, synthesizing them, arranging them into patterns, choosing what is important and what will be studied, and making conclusions so that easy understood by self Alone nor person other. Whereas according to Moleong (2017:280-281) data analysis is the process of organizing and sorting data into patterns, categories and basic units of description so that themes can be found and working hypotheses can be formulated as suggested by data. The data analysis method used in this research is a comparative descriptive

method, namely an analysis that shows the application of the determination method tariff service take care stay patient covid-19 Which applied House Sick so far using activity based costing.

The steps taken in this research are as follows:

1. Identification activity
2. Classifying activities into hierarchies cost.
3. Determine tariff per units cost drivers. For determine tariff per units cost driver can be calculated using the formula, namely :

$$\text{Tarif per unit cost driver} = \frac{\text{Jumlah aktivitas}}{\text{Quantity/ jumlah pasien/jam}}$$

4. Charging tariff costs using cost driver rates and activity measures. Charging activity service costs from activities to Covid-19 patients is calculated using the following formula. :

$$\text{Biaya jasa aktivitas yang dibebankan} = \text{cost driver} \times \text{aktivitas driver}$$

Then, calculating the inpatient costs for Covid-19 patients using the activity based costing method can be calculated using the formula as follows following

$$\text{Tarif kamar} = \frac{\text{Total Biaya Kamar}}{\text{Jumlah hari pakai kamar}}$$

RESULTS

In providing health services to all people affected by the Covid-19 virus outbreak, Pusri Palembang Hospital provides 1 class of inpatient services, namely only Class 1 for all Covid-19 patients. All Covid-19 patients are assigned equally to inpatient facilities, because this is an epidemic that spreads very quickly if it is close to other living creatures. Therefore, with the increase in Covid-19 cases, Pusri Hospital provides all the same services and does not differentiate between the economic capabilities of its patients. One room is occupied by 1 patient and the room area is 3x4.

The facilities available in class 1 inpatient care are as follows:

1. Patient's bed
2. Fan
3. En suite bathroom

Based on research conducted in determining rates for inpatient care services for Covid-19 patients, the hospital management. Pusti Palembang has several considerations, namely *a survey* of competitor prices (competitor rates) and the social conditions of the community. In determining rates, hospitals must take into account the economic capabilities of the general public.

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Table 1 Grouping of Inpatient Costs for Covid-19 Patients and Inpatient Cost Drivers

No	Aktivitas	Driver	Cost Driver	Jumlah
1	<i>unit level activity cost</i>			
	a. Biaya paramedis	Jumlah hari rawat inap	8	Rp 120.000
	b. Biaya pemeriksaan dokter	Jumlah visite dokter	5	Rp 650.000
	c. Biaya farmasi	Jumlah obat dan alkes	11	Rp 3.411.697
	d. Biaya konsumsi	Jumlah hari rawat inap	8	Rp 280.000
	e. Biaya lain-lain	Jumlah tindakan	8	Rp 9.785.000
2	<i>Batch related activity cos</i>			
	a. Biaya administrasi	Jumlah pasien	1	Rp 482.655
	b. Biaya laboratorium	Jumlah tindakan	15	Rp 1.564.000
3	<i>Facility sustaining activity cost</i>			
	Biaya instalasi gawat darurat	Jumlah tindakan	6	Rp 695.500

Source: Data processed

Tabel 2. Rates for Inpatient Services for Covid-19 Patients Using the ABC Method in Hospitals. Pusri Palembang in 2021

No.	Elemen Biaya	Tarif Cost Driver	Driver	Total
1	Biaya paramedis	Rp 15.000,00	8	Rp 120.000,00
2	Biaya pemeriksaan dokter	Rp 130.000,00	5	Rp 650.000,00
3	Biaya farmasi	Rp 310.154,27	11	Rp 3.411.696,97
4	Biaya konsumsi	Rp 35.000,00	8	Rp 280.000,00
5	Biaya lain-lain	Rp 1.223.125,00	8	Rp 9.785.000,00
6	Biaya administrasi	Rp 482.655,00	1	Rp 482.655,00
7	Biaya laboratorium	Rp 104.266,66	15	Rp 1.563.999,90
8	Biaya instalasi gawat darurat	Rp 115.916,66	6	Rp 695.499,96
Total Biaya				Rp 16.988.851,83
Lama Hari Pemakaian				8
Tarif Rawat Inap Pasien Covid-19 Dengan Metode ABC				Rp 2.123.606,48

DISCUSSION

From the calculation above, it can be seen that the results of calculating rates for inpatient services for Covid-19 patients using the ABC method for a sample of patients in the name of Mr. X amounting to IDR 2,123,606.48. From these results, when compared with the rates used by hospitals. Pusri Palembang, the ABC method provides cheaper results on patient samples in the name of Mr. X. With a difference of IDR 350,000.02 per day or a total of IDR 2,800,000.16.

The differences that occur between the rates for inpatient services for Covid-19 patients at hospitals. Pusri Palembang uses the *activity based costing method* because private hospitals have to implement company systems that have been created using traditional methods. This policy causes hospitals to have to charge the same for all levels of society, from the lower economy to the upper middle economy, from the unit costs for all Covid-19 patients. On the rates for inpatient services for Covid-19 patients that apply at hospitals. Pusri Palembang currently, *overhead costs* for each product are only charged to one *cost driver* and because this implementation has been determined by hospital policy. As a result, there tends to be distortion in *overhead costs*. Meanwhile, in the ABC method, *overhead costs* for each product are charged to many *cost drivers*. So that in the ABC method, we are able to allocate activity costs to each room appropriately based on the consumption of each activity.

The results of calculating rates for inpatient services using the ABC method can be analyzed by comparing the results of inpatient service rates that apply in hospitals. The two rates are compared based on existing data in 2021. This data is data from one sample of patients, the length of the patient's day, and the costs incurred in 2021.

In one example, Mr. X Costs incurred by the hospital for inpatient activities in COVID-19 patients in the amount of Rp. 19,788,852. These costs are costs incurred to pay for patient consumption, payment for medical equipment and pharmacy, administration, cleaning, consumables costs, and doctor's examination costs. The amount of income obtained from inpatient services for Covid-19 patients in the name of Mr. X of Rp 2,473,606.50 and the calculation results with the ABC method are Rp 2,123,606.48. Revenue is obtained from multiplying the daily inpatient rates, both from hospital rates and the ABC method, by the length of time Covid-19 patients are treated in 2021.

The residual income value of the ABC method is greater because in the calculation process, the ABC method describes the actual use of inpatient activities. Meanwhile, the remaining income is smaller than hospital rates because it has to consider the feasibility of rates for the following year and the traditional system.

Based on the research results that RS. Pusri Palembang has been determining the rates for inpatient services for Covid-19 patients. Hospitals have to consider market price surveys (competitor rates) and the social conditions of the community. In other words, hospitals must take into account the economic capabilities of the general public. The calculation in determining the rate for inpatient services is done by adding up the fixed costs and variable costs divided by the number of inpatient days. In determining hospital rates. Pusri Palembang categorizes costs into two types, namely:

- a. Fixed cost, The costs included in the fixed costs category here are administration fees, doctor's examination fees, emergency installation fees.
- b. Variable costs, Variable costs are operational costs for inpatient units which are intended for carrying out production activities that are consumable or have a relatively short time. Costs that include variable costs are paramedical costs, pharmaceutical costs, consumption costs, other costs, laboratory costs. Meanwhile, based on the results of calculating rates for inpatient services using the ABC method, the result was IDR 2,123,606.48. So, comparing the rates for inpatient services for Covid-19 patients using the *unit cost method* and the ABC method, it can be seen that using the *activity based costing method* provides cheaper results for inpatient services for Covid-19 patients.

CONCLUSION

Benefits obtained from calculating rates for inpatient services using *activity based costing* at the hospital. Pusri Palembang is providing better inpatient service costs. Apart from that, the costs in the inpatient unit are also more detailed in the rate calculations. This can help management in making better decisions. Apart from that, the costs in the inpatient unit for Covid-19 patients are also more detailed in the rate calculations. This can help management make better decisions for determining rates for inpatient services for Covid-19 patients. This benefit refers to the opinion of Garisson, et al (2006:440), namely a cost calculation method designed to provide cost information for managers for other decisions that may affect capacity and fixed costs. Thus, the *activity based costing method* is a cost accounting system that provides accurate product or service *cost information* so that this information can be used as a reliable basis for determining product or service selling price policies. From the previous description of the results of this research, several conclusions can be drawn, including:

1. Pusri Palembang Hospital is divided into two structural parts, namely Pusri Palembang Hospital and PT. Graha Pusri Medika.
2. For rental services for inpatient services for Covid-19 patients used by the Pusri Palembang Hospital, it is known that the inpatient service rates for Covid-19 patients are IDR 2,473,606.50. From the results of calculating the inpatient service rates for Covid-19 patients using the *activity based costing method*, when compared with the inpatient rates for Covid-19 patients currently in effect at Pusri Palembang Hospital, the ABC method provides cheaper results. With a difference of IDR 350,000.02.
3. The total cost of inpatient services for Covid-19 patients if a calculation is carried out. The total *cost driver* is the total cost of inpatient services for Covid-19 patients (+). Treatment costs are large and difficult for poor patients to afford, thus causing problems in medical costs.

SUGGESTION

As a suggestion put forward by researchers, Pusri Palembang Hospital should start considering calculating rates for inpatient services for Covid-19 patients using the *Activity Based Costing System method* while still considering other external factors such as competitors and community capabilities. To obtain low inpatient costs for Covid-19 patients compared to the method of calculating inpatient costs used by Pusri Palembang Hospital so far, this method should be reviewed using the *Activity Based Costing System calculation method*.

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