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**COST ANALYSIS OF CLINICAL PRACTICE NURSING PROFESSION
STUDENTS WITH ACTIVITY BASED COSTING (ABC) METHOD
IN Dr. SOEWANDHI HOSPITAL**

**(Analisis Biaya Klinik Praktek Mahasiswa Keperawatan Profesi
dengan *Activity Based Costing* (ABC) di RS Dr. Soewandhi)**

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ABSTRAK

Pendahuluan: Selama ini unit cost praktek klinik di RS yang menjadi wahana praktik belum pernah dilakukan perhitungan di mana penetapan biaya praktik Klinik lebih berdasar pada perkiraan, kepantasan dan perbandingan dengan biaya praktek Klinik dari rumah sakit lainnya. Penetapan biaya ini kadang kala menimbulkan masalah. Saat ini besarnya biaya praktek mahasiswa di rumah sakit pendidikan bervariasi antara Rp. 300.000 Rp. 500.000/orang/bulan. Permasalahan yang ada adalah berapa unit cost dan berapa biaya yang tepat berdasarkan unit cost serta pertimbangan lain yang diherakukan kepada Mahasiswa praktek Klinik di Rumah Sakit sebagai wahana praktik klinik. Tujuan penelitian ini untuk mengetahui besarnya biaya satuan (unit cost) dan menetapkan besarnya biaya praktik profesi ners yang akan diusulkan berlaku Rumah Sakit Pendidikan mahasiswa profesi Ners. **Metode:** Jenis penelitian ini adalah penelitian observasional deskriptif dengan melakukan studi kasus di Rumah Sakit dr. Soewandhi Jawa Timur. Perhitungan unit cost dilakukan dengan metode Activity Based Costing (ABC), penetapan biaya lebih lanjut dilakukan content analysis setelah dilakukan Focus Group Discussion, serta pertimbangan-pertimbangan lainnya. **Hasil:** Hasil penelitian dengan menggunakan metode ABC menunjukkan bahwa unit cost untuk biaya praktek profesi Ners di RS Dr. Soewandhi Surabaya adalah sebesar Rp. 460.000,-/bulan/orang, sedangkan biaya praktek yang ditetapkan oleh pihak RS Dr. Soewandhi adalah sebesar Rp. 1.200.000,-/bulan/orang. Terdapat kelebihan biaya praktek profesi sebesar Rp. 740.000,-. RS Dr. Soewandhi Surabaya menerapkan biaya praktek tanpa menggunakan standar berdasarkan unit cost yang sesuai. Beberapa institusi pendidikan merasa biaya tersebut sangat berat sehingga berdampak kepada pembatalan pengajuan praktek mahasiswa praktik profesi ners. **Diskusi:** Pihak RS yang digunakan tempat praktek mahasiswa profesi Ners sebaiknya menggunakan standar biaya yang sesuai dengan kebutuhan melalui perhitungan yang tepat agar biaya yang dibebankan kepada mahasiswa melalui institusi pendidikan sesuai dengan perhitungan yang tepat.

Kata kunci: ABC sistem, Profesi Ners, Biaya Praktek

ABSTRACT

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Introduction: During this time the unit cost of clinical practice in hospitals that practice becomes a vehicle which has not been done calculation costing more Clinical practice based on estimates, propriety and comparison with the cost of clinical practices from other hospitals. The costing is sometimes caused problems. Currently the cost of student practice in teaching hospitals varies between Rp. 300,000 Rp. 500,000 / person / month. The problem that exists is how the unit cost and how much it costs the right based on unit cost and other considerations that apply to students practice at the Hospital Clinic as a vehicle for clinical practice. The purpose of this study to determine the unit cost and set the cost of professional practice of nurses that will be proposed applicable professional nurses students at Hospital. **Methods:** This research was a descriptive observational study by conducting a case study in the dr. Soewandhi hospital East Java. Calculation of unit cost carried by Activity Based Costing (ABC), costing was based on content analysis after conducting focus group discussions, as well as other considerations. **Results:** The results using the ABC method showed that the unit cost to the cost of professional practice nurses in the hospital Dr. Soewandhi Surabaya is Rp. 460,000,-/month/person, while the cost of practice set by the RS Dr. Soewandhi is Rp. 1.200.000,-/month/person. There is a practice of the profession excess costs Rp. 740,000,-. RS Dr. Surabaya Soewandhi practice fees apply without using a standard based on the unit cost accordingly. Some educational institutions felt the cost was very heavy so the impact to the cancellation of the filing of the professional nurses student practice. **Discussion:** The hospital used a professional students practice nurses should use the standard fees in accordance with needs through precise calculations that the fees charged to students through educational institutions in accordance with the appropriate calculations.

Keywords: ABC system - Profession nurses - Fee Practices

INTRODUCTION

Nurses Education Curriculum-based Curriculum Implementation KBK that compiled by AIPNI at 2009, then after the academic program is expected to be completed during the fourth year students gain clinical learning experiences and learning experiences in the practice vehicle comprehensively, so that it has the professional abilities in the field of nursing. Professional nursing care is an activity implements the nursing care to clients either as individuals or groups based on nursing science and troubleshooting. This means the nursing care was conducted using a scientific method of problem solving, with a foundation of science and technology of advanced nursing appropriately in order, as well as the use of professional nursing skills that include intellectual skills, technical and interpersonal skills based on ethics of the nursing profession Puspitawati, (2013).

The relationship between nursing higher education institutions on the one hand and education as a field hospital to carry out professional education on the other hand, do not always go smoothly. It is easy to understand because both are different institutions and have different interests. The more so if it is associated with their education financing issues for nurses, where the cost of education nurses in teaching hospitals absorb considerable cost. The education process has, however very closely linked to the funding system performed in a series that process. During this process of education financing nurses at the Hospital of the unity fund that focuses on patient care activities. As for education impressed only is the impact of the main activities. It is often the problem is related to the financing of professional practice student nurses. Hospital management parties often complained of feeling the cost of implementing the practice of the profession nurses less than necessary, while the education agency already felt obligation to pay the cost of implementing appropriate clinical practice students are determined. Students, as a party to bear the costs also often complain and ask for the use of money has been paid. Complaints and questions were presented students during

hearings antara mahasiswa professional nurses with the leadership of the nursing educational institutions. Complaints and the same question is also delivered some of the students at the time of our preliminary interview with the student nurses profession Saputra, F. (2013).

Admittedly, that one of the factors which until now has become an obstacle in relation to the funding of the student's education process is the difficulty of determining the cost of education of students in the Hospital. This occurs because the educational process of students is difficult to distinguish with the process of care for patients at the Hospital. This results difficult to separate between the costs required to service and cost required for education. Because of the difficulty calculating the amount of tuition fees in the hospital, so long as the determination of the cost of education at the Hospital over, based on estimates, propriety and comparison with the cost of education of nursing education instittusi others (Mulyadi, 2013).

Efforts should be made to anticipate the problem is to discover and identify activities that occur during the educational process takes place. Identification of activity useful for determining the educational process models in the analysis of the cost of education at the Hospital. The results of the cost analysis will be able to determine the amount of costs that arise during the educational process, so that the hospital will be able to take further steps to anticipate the funding problems of the nurses profession educational process. Today the cost analysis in accordance with the development of management is a cost analysis by the method of activity based costing (ABC). ABC method chosen for their various advantages and benefits that are not dimikili by other methods of cost analysis. Some of the advantages and benefits in question include: (1) The ability ABC provides an abundance of information about the activities that are used to produce products and services for customers. (2) The ability ABC provides the facility to quickly compose the activity-based budget. (3) Ability ABC provides cost information to monitor the implementation of the cost reduction plan. (4) The ability to provide accurate ABC

and multidimensional costs of products and services produced.

From a cost analysis with Activity Based Costing method is expected to be determined unit cost (unit cost) the implementation of professional education nurses in a teaching hospital and the amount of budget needed for professional education nurses in the hospital Dr. Soewandhi Surabaya. Then they can use as a reference for determining the right profession and corresponding nurses at Dr. Soewandhi Hospital Surabaya.

The purpose of this study are Perform cost analysis professional practice of nurses at Dr. Sowandhi hospital East Java with the method of activity based costing (ABC), Analyzing the amount of fees and the right budget and the corresponding need for the implementation of the professional practice of nurses as a recommendation to Dr. Soewandhi Hospital East Java and Studying on a costing professional practice nurses with hospital management and educational institutions through focus group discussion.

The amount of education costs to be incurred by the student / parents during their nursing education is a problem that persists today in many areas in Indonesia, especially in East Java. Based on the results of interviews with leaders of high nursing education, one of the reasons that caused the cost of professional education nurses is high operational costs for the implementation of clinical practice using the hospital as a subordinate practice with a period of approximately 10 months from 12 months of implementation of the professional practice of nurses. The high cost of clinical practice nurses profession set by some hospitals resulted in the educational institutions increase the cost of education of the students. By using cost analysis nursing clinical practice nurses professional program students expected to assist the teaching hospitals to be able to determine the exact costs in determining the practice fees charged to students through the education agency nurses.

Dr. Soewandhi Hospital East Java is one of the teaching hospitals that implement the practice charges with high category compared with other teaching hospitals in

East Java. Cost of professional practice nurses at the Hospital Dr. Soewandhi is Rp. 400,000/student/week or Rp. 1.200.000/student/month. Dr. Moewardi Surakarta Hospital is one teaching hospital in Central Java that implement the practice is relatively cheaper cost with a range of professional practice nurses cost is Rp 80.000/student/week or Rp. 320,000/student/month. Gaps or differences in the cost of professional practice nurses from one hospital to another and the increasing cost of professional practice nurses be a problem in need of a solution found. If this does not get the attention of the managers of nursing education and Educational Association of Indonesian nurses, can lead to uncontrolled system of financing of professional practice nurses employed by the hospital as a vehicle for the practice of the profession by students. The high cost of professional practice nurses will have an impact on the cost of education to be borne by the students in the education profession nurses in Indonesia.

LITERATURE STUDY

Implementation of professional practice nurses held in practice rides, among others, general hospitals, psychiatric hospitals, nursing homes, and communities. The public hospital is one of the longest rides yagn occupied the practice of students in achieving the competency of nursing care medical-surgical, emergency, maternity, children and nursing management. The length of time the implementation of practices in hospitals raises one issue impact on the cost to be paid by students through the educational institution to the hospital. The cost of professional practice nurses and the difference in the cost of practice in some hospitals as a vehicle for practices perceived as a problem by many nursing educational institutions in Indonesia.

There are two basic beliefs underlying the ABC system according to Mulyadi (2013):

1. Cost is the caused. Cost is no cause and the cause of the cost of the activity. Thus a deep understanding of the activity that causes the costs will put the company in a

position of personnel may affect the cost. ABC system departs from the basic belief that the resource provides the ability to carry out activities, not just cause the costs allocated.

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2. The cause of the cost can be managed.

The cause of the cost (ie activity) can be managed Through Management on the activities which it has caused the cost, company personnel may affect the cost. Management of the activities require different information about the activities.

Application of the ABC system provides several advantages, among others, according to Mulyadi (2013) :

1. Improving the quality of decision making.
2. Activity continual improvements to reduce overhead costs
3. Easily determine the relevant costs

The fare is the value of services defined by the size of the amount of money based on the considerations that the value of money a company is willing to provide services to its customers. While the analysis of tariffs Activities to establish the appropriate rate after the obtained information unit cost (Trisnantoro, L., 2014). Determination of rates of educational services is certainly not the same as health services, but some factors can be used as a guide in setting tariffs education services. Based on the results of the study of literature, researchers have not found any research on the analysis of professional practice nurses cost calculations were carried out in Indonesia. The calculation of the cost of the practice that has been done is research on the analysis of the cost of implementing the practice of medical students in clinical work Sultan Agung Islamic University Hospital. The results of calculations by the ABC method showed that the unit cost for their clinical costs per part without distinguishing parts of large and small parts is Rp. 1.335.690.-. Unit cost for their clinical costs per section in Part Besar is Rp. 1,874,694,-. These results are higher than the cost of the Clerk Clinic currently set is the amount of Rp 1.450.000,-. There is an increase of Rp. 424 694,- or 29,3%. Unit cost per part cost Registrar of the Clinic for Small Parts is Rp. 1,004,766,-. These results

are higher than the cost of which is currently set in the amount of Rp 950.000,-. There is an increase of Rp. 54 766,- or by 5.7%. From the discussion with a group of students found that students do not mind if the cost of their clinical condition is raised with no increase in the quality of their clinical facilities particularly on meeting facilities, accommodation facilities and liveliness Hospital supervisor. The magnitude of the increase in costs between 10–30%. From the discussions with the leaders Hospitals get that facility clinical work at the Hospital has not been adequate, especially on infrastructure and equipment used specifically for the learning process. From the discussions with the leaders of the Faculty found that in clinical work costing not yet fully involve Hospital and students (Mashudi, 2009).

METHODS

This research is a descriptive observational study. Observational means no intervention on the subject of the study, while the descriptive meaning, the study only did the description of a phenomenon that is found, served as they are and not try to analyze how and why the phenomenon occurs. This research is also an applied research as research verification, research was conducted with the timing of data collection approach cross sectional. That is, the collection of data from observation and focus group discussion conducted at one time (point time approach), the study subjects were observed only once, and the measurement is made on the status of the character or variable subjects during the examination. This does not mean all the subjects observed precisely at the same time population in this research were the management of Dr. Soewandi hospital, management of STIKES Ngudia Husada Madura, and student of nurses profession who practice at Dr Soewandhi Hospital as many as 10 people.

Chronology of research activities carried out through the following stages:

1. Collecting all the components of the cost of implementing the practice of the profession in all parts of the clinic nurses

Dr. Soewandhi Hospital East Java. These costs include: the cost of the exam, the cost of case presentation, Management Fee, fees supervising hospital clinic, the cost of materials and tools for practice, the cost of water and electricity, cost of supplies, the cost of public administration, to identify the entire cost of professional practice nurses who there are in each section and classify all the costs in the cost pool.

2. Determine the cost drivers of each cost pool implementation professional practice nurses who are connected to the products/services of professional nurses practice.
3. Determine the type of activity that is the implementation of professional practice nurses.
4. Calculate the total cost of each cost pool that has been determined.
5. Calculate the unit cost of professional nurses practice activities by means sum of all costs per activity.
6. Proceed with the Focus Group Discussion with the leaders of Dr. Soewandhi Hospital, head of nursing education institutions, students who have been carrying out professional practice nurses at Dr. Soewandhi Hospital. Focus Group Discussion for the purpose of obtaining input data concerning the implementation of professional practice nurses and financing are then analyzed.
7. Perform analysis appropriate tariff calculation based on the calculation of unit cost, the results of focus group discussions and other considerations relevant.

The type of data in this study can be divided into two primary data and secondary data. Primary data is data that has not been available, while secondary data is data that is already available. Both the primary data and secondary data, both of which can be a qualitative and quantitative data. The research object is the entire cost of professional practice nurses were obtained from various sources in the Dr. Soewandhi Surabaya Hospital, in the period of the stage/parts used for the practice of the profession nurses. The instrument used in this study are guidelines for Focus Group Discussion and form fields to record the cost data. The data have been obtained will

be counted processed and analyzed using a computer program, the Microsoft program Excel. Tahapan of data analysis is editing, data processing, and data analysis. D. Results Professional Practice nurses fees are fees charged to students who carry out the program of Professional Practice nurses. These fees are calculated based on the estimated costs required for the implementation of the activities of Professional Practice nurses, by considering the appropriateness and clinical practice fees compare with other private institutions. The magnitude of the cost of Practice can be seen from the following table.

Based on Table 1 shows that the cost of professional practice nurses in Dr. Soewandhi Hospital Surabaya is Rp. 300,000/week/person or Rp. 1,200,000/month/person.

Professional Practice nurses fees must be paid by students who will participate Professional Practice nurses. Professional Practice nurses cost allocation to activities Professional Practice nurses in the institution and in the Hospital implemented by financial bagain. Costs incurred in the Hospital as a result of the Profession Practice nurses, paid by the finance department by the bill's Hospital, according to the activity of Professional Practice nurses.

Dr. Soewandhi Surabaya Hospital for the implementation of Professional Practice nurses provide facilities and infrastructure required students who are conducting Profession Practice nurses, basecamp for student practice of the profession, especially stage nursing management, student discussion rooms. Professional Practice nurses student placement arranged by the college and the hospital, with certain periodization. Institutions also set procedures or disciplines of Professional Practice in Hospital nurses through professional practice nurses guide books.

In this study, the data was taken during the first time period corresponding round stage profession. One rotation period is enough to represent the data as a whole. Data taken from June – in August 2016. Basic making this period is the period that is closest to the time of the study, which is already available

at the same period of the complete data. The number of students taking the Professional Practice nurses in Dr. Soewandhi hospital Surabaya organized by the Coordinator of clinical practice and hospital institutions Dr. Soewandhi Surabaya.

Calculation of unit cost of students practice the profession in RS Dr Surabaya Soewandhi set without calculations or a breakdown of costs transparent. Based on discussions with the management of the hospital said that the practice of using reference costing regulation of East Java province, but after we asked the regulations in question turned out to be the hospital can not show it. Based on the results of budget analysis, the researchers tried to do the calculations of various aspects in accordance with the method of the ABC system, but in practice encountered some resistance and support.

Obstacles encountered in the identification of costs is the absence of a detailed recording of all expenses Dr Soewandhi Hospital Surabaya relating to Practice Profession nurses. Although there have been computerized program but registration is still common costs not specifically detailed, however, from the existing data still can be done cost tracking. In addition to the costs derived from the Hospital, also found some fees that have not been detailed, the cost of Practice Profession nurses still fused with the data other costs, such as costs of electricity and water use, so that the determination is based on the room occupied Practice Profession nurses and other facilities which employed students. Information on cost allocation is derived from the finance department.

Support in the identification of Professional Practice nurses Cost is the consent of the institutions and the Director of the Hospital to perform the data collection costs associated with Professional Practice nurses. Besides providing a data recording fees are complete, Although not in detail, but they do cost tracking.

In the ABC system unit cost calculation using the activity as the focal point (focal point) to account for the cost. The beginning

Table 1. Cost of current practice in RS Dr Soewandhi Surabaya in counts per week per person

No	Type of Education	Cost (Rp.)
1	Diploma III	150.000
2	Diploma IV	200.000
3	Bachelor (S1)	250.000
4	Profession	300.000

stage of this calculation to classify costs into cost pools and cost drivers that Affect.

Cost Pool is a group activity-based cost the same. Cost pool in the activities of Professional Practice nurses are as follows:

1. Cost Pool A that classification indirect costs that can be directly linked to the activities of Professional Practice nurses, with the classification of costs is the level of activity and unit cost driver is the number of students.
2. Cost Pool B, namely the classification of the indirect costs that can be directly linked to the activities of Professional Practice nurses with the classification of costs is batch-level activity cost and cost driver is the number of practice activities.
3. Cost Pool C is classification of indirect costs that can not be clearly attributed to the activities of Professional Practice nurses classification facility cost is sustaining activity cost and cost driver is the number of days Professional Practice nurses.
4. Cost Pool D, namely the classification of the indirect costs that can be directly linked to the activities of Professional Practice nurses and cost driver is the number of days Professional Practice nurses.
5. Cost Pool E is classification of costs not directly related to employment, classification is the activity level unit.
6. Cost Drivers are factors that cause changes in the cost of the activity, the cost driver is a factor that can be measured is used to charge the activity and from activity to another product or service. Cost drivers in Professional Practice nurses fee includes the number of students of Professional Practice

nurses, long day Professional Practice nurses and the number of student practice activities. Determination of cost driver is in accordance with the real conditions of activity of Professional Practice nurses. Categorization cost pool and the full cost driver can be seen from the table below:

Based on the calculation above, the unit cost unit cost of Professional Practice nurses cost is Rp. 460,000, which is the calculation of unit cost calculation of the total unit cost of Professional Practice student nurses at Dr. Soewandhi Hospital Surabaya.

Table 2. Classification of costs in the cost pool and cost driver

Cost type	Cost Pool	Cost driver
1. Guidance fee	A	Ammount of student
2. Examination fee	A	Ammount of student
3. Cost of journal presentation	A	Ammount of student
4. Cost of case presentation	A	Ammount of student
5. Clinical Lecturer fee	E	Ammount of student
6. Manajemen fee	E	Ammount of student
7. Practice resource fee	B	Ammount of practice
8. Cost of agents practice	B	Ammount of practice
9. The cost of supporting material	B	Ammount of practice
10. Cost of the meal	C	Long of practice
11. Cost of accomodation	C	Long of practice
12. The cost of electricity use	C	Long of practice
13. Cost of ATK	D	Long of practice
14. Boost of general administration	D	Long of practice

Table 3. Total Cost Cost Pool Professional Practice Nurses

Cost Pool	cost pool fee (Rp)	Total cost pool fee (Rp)
Cost Pool A		
1. Cost of guidance	125.000	
2. Cost of exam	75.000	
3. Cost of journal presentation	-	
4. Cost of case presentation	-	
		200.000
Cost Pool B		
1. Practice resource fee	-	
2. Cost of agents practice	-	
3. The cost of supporting material	-	
		-
Cost Pool C		
1. Cost of the meal	-	
2. Cost of accomodation	30.000	
3. The cost of electricity use	30.000	
		60.000
Cost Pool D		
1. Cost of ATK	-	
2. Cost of general administration	100.000	
		100.000
Cost Pool E		
1. Lecturer fee	-	
2. Clinical lecturer fee	-	
3. Cost of manajemen fee	100.000	
		100.000

When viewed from the calculation of unit cost, there is a difference between the fees that are currently in place with the result of the calculation. This is because the cost of which are currently in place have not been calculated in detail based on the activity, but only calculated based on the estimated charges. One possibility is that the cost of education professional programs nurses equated with the cost of the medical profession program. The results of this study showed that the cost analysis by using the ABC method produces a more detailed calculation. In another study similar take samples at the expense of the Hospital, also found the same thing, namely the calculation by the ABC method is more detailed and accurate, as stated by the expert opinion stating product cost information using ABC is more accurate and informative that helps managers to reduce risk in decision making. Determining accurate costs will reduce the possibility of determining the selling price is too high (overpricing) or the sale price is too low (underpricing). (Masyhadi, 2008)

In the determination of tariffs, in addition to elements of the calculation of unit cost as a central element in determining the rate, each institution shall take into consideration things – other things outside elements such as the tariff calculation competitors, purchasing power, and quality of products or services. Therefore the results of the calculation unit cost Profession Practice nurses have been counted before recommended to Dr. Soewandhi Hospital Surabaya will be compared in advance with the perception of students as users of the Professional Practice nurses, leaders of the house as a vehicle for Professional Practice nurses and the institutions on the implementation of Professional Practice Professional Practice nurses and charge nurses through a focus group discussion.

From the calculation of unit cost by the ABC method, found that the cost or tariff education Profession Practice nurses who applied current exceeds the standard costs that have been done by calculation using the ABC method. In the implementation of professional practice nurses, costing practices conducted by educational institutions before the beginning

of the implementation of professional practice nurses. The amount needed to implement the practice is calculated based on the total cost required by hospitals and other practice fields and then divided a number of students as well as longer implementation practice.

Things need to be a concern before the cost of Professional Practices is the involvement of nurses assigned Hospital in the calculation and costing, as well as student feedback about the lack of facilities for education Professional Practice nurses. The discussion with the parties Hospital costs can provide mutual benefit, where the problems that arise as a result of the Profession Practice nurses can be discussed together. From the discussion about the facilities Hospital, gives the impression that the students do not know the maintenance procedure at the hospital, so some facilities were damaged and unfit for use, it is not handled properly, because the students as users do not understand the need to act or report to the unit where at Home pain, and the hospital was also not aware of any damage because there is no report. Therefore necessary to develop standard operating procedures for matters related to Professional Practice nurses are not only the discipline of Professional Practice nurses only, but including the flow of services for students of Professional Practice nurses.

Regarding the details of the cost of Practice Profession nurses, from discussions with the hospital management does not know the details of the standard cost of Professional Practice nurses. By calculating the ABC method, which costs specified in detail, the Hospital can see the financing of Professional Practice nurses, whereas for educational institutions, the cost breakdown can better provide clear information about the fees to be paid by the student. Regarding the existence of a student in the hospital, where there is often an obstacle to the hospital, can be addressed by providing basic orientation for students who will carry out Practices Profession nurses at the hospital with information about Hospital services, including the values of existing services at the Hospital, so where students can support the effort services to the patient and an

added value for both patients and Hospital

Based on discussions with students and tutors practices of institutions, the data obtained that kind of guidance is carried out in Dr. Soewandhi Surabaya Hospital the same as in other hospitals. No extra guidance obtained by students who carry out the practice in Dr. Soewandhi Hospital Surabaya when compared to other hospitals that became the place of professional practice nurses.

One of the constraints of professional practice nurses is still the lack of standardization of land use practices in teaching hospitals by nurses professional students. This is different from medical students who already have a good system in practice in the hospital setting primary education which they use as a practice of the profession so that the calculation of the fee has been more professional and transparent.

Research costs Profession Practice nurses in Dr. Soewandhi Hospital Surabaya, should involve the entire Section Clinic used for Professional Practice nurses and implemented in all the Teaching Hospital. This case study is only carried out in Dr. Soewandhi Hospital Surabaya. However, since implementing Profession Practice nurses have been made standard for all parts in all the Teaching Hospital, is expected to cost analysis of case studies in Dr. Soewandhi Hospital Surabaya illustrates the same state for more Teaching Hospital

The cost analysis in this study did not describe the quality and adequacy. This analysis only capturing what their circumstances retrospectively, without any effort to improve the quality of implementation of Professional Practice nurses. In the future, if there is an increase in quality, the standard changes and changes in the implementation of the Professional Practice nurses would have to be recalculated due to cost Professional Practice nurses.

CONCLUSION AND RECOMENDATION

Conclusion

The identification of the ¹ cost of professional practice nurses at Dr. Soewandhi Hospital Surabaya, which is a source of guidance is the cost of fees, exam fees, costs associated with the implementation of Professional Practice and other support costs. The results of calculations by the ABC method showed that the unit cost of Professional Practice nurses cost is Rp. 460,000,-/students/week, - or Rp. 1.200.000,-/students/month.

Unit cost Professional Practice nurses set by Dr. Soewandhi Hospital Surabaya is Rp. 1.200.000,-. These results are higher than the cost calculation of Professional Practice nurses using the ABC method Rp. 460,000,-. So there is a difference of Rp. 740,000,-

From the discussion with a group of students found that students stating guidance process conducted at Dr. Soewandhi Hospital Surabaya together with the counseling process at another hospital that became a professional nursing practice. The results of discussions with the leaders Hospitals get that Dr. Soewandhi Hospital Surabaya not have a standard calculation of the cost of professional practice nurses. Costing that there was only using the standard they set internally without calculating the unit cost appropriately.

From the discussions with the leaders of institutions found that Costing Professional Practice nurses not been fully involve educational institutions. Expects the institutions teaching hospital became a professional student nurses practice using good standards in the calculation of the cost of professional students practice nurses. Cost Professional Practice nurses in force today and the results of the calculation of unit cost in Dr. Soewandhi Hospital Surabaya, is greater than the cost of Professional Practice nurses from other hospitals and exceeding unit cost should be.

Recommendation

Dr. Soewandhi Hospital Surabaya should be able to do the calculation of the cost of the practice of using the ABC system in order to know better cost practices accordingly, Dr. Soewandhi Hospital Surabaya should be able to do the calculation of the cost of the practice by inviting educational institutions that make Dr. Soewandhi Surabaya as one means of professional practice nurses. The cost increases should be followed by improvement of infrastructure, educational equipment as well as the activity of supervising Professional Practice nurses in Dr. Soewandhi hospital Surabaya. The cost increases Professional Practice nurses to keep into account changes in the cost of Professional Practice nurses another hospital which became the practice of nursing. An effort AIPNI as an association of educational institutions to coordinate with PERSI establish a standard cost of nursing practice at the Hospital. This will be the reference costing prakek so there is a standardization of practice of the profession charge nurses while considering local regulations.

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