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Training on Increasing Structural Officials' Understanding of Unit Cost Calculation at Islamic Hospital Surabaya A. Yani Surabaya

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A B S T R A C T

Islamic Hospital Surabaya as a Class B Hospital has collaborated with BPJS since 2014. Preparing the tariff pattern used in serving BPJS patients is very important, especially regarding quality and cost control. To do this, hospitals must be able to serve BPJS patients by taking into account existing pricing patterns so that there are no losses in treating patients. To prepare for this, it is necessary to refresh knowledge regarding unit costs and hold a workshop to increase knowledge and calculate unit costs. This workshop is expected to provide additional knowledge to participants regarding hospital business management in determining pricing patterns based on unit cost calculations. The method used in this workshop is to use lecture, case study and simulation methods. 48 participants took part in the workshop with evaluations consisting of pretests and posttests. One important element in streamlining a company's production process is the concept of cost per unit, which can help companies ensure that the costs they incur will be lower than the selling price of one unit. This workshop is very beneficial regarding unit cost calculations, this can be seen from the results of the pretest and post-test calculations with an increase in value of 15% and there is a significant difference between the pre-test and post-test based on the results of the Paired Sample T-Test.

INTRODUCTION

In carrying out a business related to health. Currently, as a centre for public health services, hospitals are starting to be required for their performance to meet public health demands (Pratama & Pikri, 2020). There is no doubt that healthcare costs continue to rise. As health service providers, hospitals are responsible for providing good and fair health services for the community (Mulyono, 2017). As a means of supporting the financing of health services, this encourages all parties, both hospitals and stakeholders, to calculate the costs of the services required (Turnip & Soewondo, 2022).

One of the roles of good leadership has become a major issue; management responsibility is a very important component (Arfiani et al., 2020). It is very important to calculate unit costs so that decisions made have a strong basis to enable accountability, especially in terms of hospital service costs (Sugiyarti et al., 2013).

This training program discusses the hospital calculation process. By considering the principles of the applicable financial management system, one of which is hospital cost analysis—the calculation of costs that have been incurred in the hospital during a certain time (Novita, 2012). The goal is to find out the unit costs per hospital service, so costs must be distributed. This means dividing all costs from supporting units to the main unit (Hasrianti et al., 2019).

The Novelty in this workshop is that the unit cost calculation pattern that is taught is by comparing the costing values on INA CBGs so that the resulting unit costs can be directly applied as control for the quality control and cost control teams in the hospital. By controlling costs in quality control and aging control treatments, it is hoped that it can provide additional profits to the hospital. With this control, it is hoped that all levels will also be involved in controlling every patient billing given to patients.

Islamic Hospital Surabaya as a Class B Hospital has collaborated with BPJS since 2014. Preparing the tariff pattern used in serving BPJS patients is very important, especially regarding quality and cost control. To do this, hospitals must be able to serve BPJS patients by taking into account existing pricing patterns so that there are no losses in treating patients (Sugondo et al., 2021). In terms of preparing for this, it is necessary to refresh knowledge related to unit costs and hold a workshop to increase knowledge and calculate unit costs (Analysis & Rusli, 2017). This workshop aims to provide analytical skills and understand hospital resources, especially the financial department, about the importance of unit costs and how to spend costs efficiently and effectively. And being able to calculate hospital unit costs for health service operations and carry out analysis of overall and per unit operational costs (Sumiati et al., 2020).

METHOD

Previously, there was a discussion regarding the implementation of a workshop to increase knowledge in calculating Unit Costs for structural officials at Surabaya Islamic Hospital as an effort to prepare for the preparation of the 2024 RKAT. This workshop was attended by 48 participants involving various elements of positions. It will be held on Tuesday, August 15 2023 with lecture, discussion and case study methods. For evaluation, a pre-test and post-test were used to measure the increase in participants' knowledge.

RESULT AND DISCUSSION

One important element in streamlining a company's production process is the concept of cost per unit, which can help companies ensure that the costs they incur will be lower than the selling price of one unit (Ticoalu, 2020). To meet sales goals, companies must have the ability to change the cost of the products they produce per unit. Businesses can analyze the efficiency of the production process by knowing the costs incurred for each product. This information helps companies take necessary strategic actions. In addition, unit costs help determine how much the business must spend on each product so that it can generate profits for the business (Zahra, 2015).

Companies must reduce costs per unit to gain greater profits. This can be achieved by reducing the amount of material thrown away and using technology to increase process efficiency (Wulan et al., 2019). The following are the characteristics of *unit cost workshop participants.*

Table 1. Characteristics of Unit Cost Calculation Workshop Participants for Structural Officials at Surabaya Islamic Hospital Preparing for the 2024 RKAT

No	Years of Service	Total	Persentase
1	< 10 Years	12	25,00%
2	10 - 20 Years	21	43,75%
3	> 20 Years	15	31,25%
No	Position	Total	Persentase
1	Head of Department	4	8,33%
2	Head of Unit	12	25,00%
3	Head of Ward	14	29,17%
4	Functional Staff	18	37,50%
No	Gender	Total	Persentase
1	Male	8	16,67%
2	Female	40	83,33%
		48	100,00%

Table 1 provides information that of the 48 workshop participants, most have worked for 10-20 years in functional positions dominated by women. In the presentation of unit cost workshop material, several materials were presented to participants, including an explanation of tariff patterns. Hospital rates are money received by the hospital from service users for service and non-service activities. Meanwhile, income is the number of patients multiplied by the rate pattern. The preparation of tariffs is based on several costs which form the basis of the cost components (Rivan Wibowo; Ade Trisyanto; Awalia Rachprilliani, 2021) .

Figure 1. Flyer for Implementation of Community Service with the theme Knowledge in Calculating Unit Costs for Structural Officials of Islamic Hospital Surabaya Preparation for Preparation of RKAT 2024

In general, in a business, there are several costs, including *fixed costs* and *variable costs*. *Fixed costs,* also known as fixed costs, are costs that have a constant value over time, while variable costs are costs that have a value that changes according to market needs (Sulistiadi, 2008). In other words, fixed costs are costs that must be paid by a company regardless of certain business activities.

Variable Costs, also known as variable costs, are costs whose size depends on the level of production. Variable costs change or vary depending on business conditions. Quoting management accounting, specially designed costs are costs that have a physical relationship with the size of a particular activity or costs that have a direct and real relationship between input and output. For example, raw material costs (Astuti, 2017).

According to Chron, pricing strategy refers to the approach a company uses to set prices for goods or services. Almost all businesses price their products based on production, labour, and advertising costs, then add a certain percentage to make a profit (Sumiati et al., 2020). Tariff determination analysis is carried out to produce reasonable tariffs; A reasonable tariff is a tariff that can accommodate the interests of each party. To achieve the interests of each party, a tariff feasibility analysis is at least carried out by considering market rates and the ability or feasibility of the business to run the utilization.

Figure 2. Participants in the Unit Cost Calculation Workshop for Structural Officials at Islamic Hospital Surabaya Preparing for the 2024 RKAT

Figure 3. Presentation of Unit Cost Material in the Unit Cost Calculation Workshop for Structural Officials of Islamic Hospital Surabaya Preparing for the 2024 RKAT

Figure 4. Participants in the *Unit Cost Calculation Workshop* for Structural Officials of the Surabaya Islamic Hospital Preparing for the 2024 RKAT Preparation Holding Discussions in Preparing *Unit Costs*

Figure 3. Provide information on the presentation method using a lecture approach carried out by the unit cost presenter. Figure 4. Providing information to participants about how enthusiastic they are in conducting discussions regarding unit cost creation case studies. Case studies are carried out by dividing participants into several groups to discuss various problems faced in preparing unit costs. The following are the results of the pretest and posttest scores carried out.

Table 2 Pre and Post-Test Results of Workshop Participants Calculating *Unit Costs* for Structural Officials at Islamic Hospital Surabaya Preparation for Preparing the 2024 RKAT

No	Jabatan	Pretest	Post Test
1	Pola Tarif	68%	83%
2	Penyusunan Fixed *Cost*	73%	84%
3	Penyusunan Variabel *Cost*	74%	83%
4	Pendapatan Unit	66%	84%
5	Perhitungan Beban Unit	63%	85%
6	Perhitungan Unit Cost	69%	88%
7	Perhitungan Konstanta Tarif	76%	85%
8	Pricing Strategi	66%	86%
9	Kemampuan dan Kemauan Beli	79%	87%
10	Perhitungan Target dan Rencana Kerja	69%	90%
		70%	85%

Table 2 provides information that there was an increase in scores from the pretest and posttest. From the average, there is an increase of 15%. The following are the results of the pretest and post-test interpretation of the statistical test, as follows

Table 3 Interpretation Results of Paired T-Test Pre and Post-Test

No	Paired Samples Correlation	Mark
1	*Pre Test*	70.3
2	*Post Test*	85.5
3	*Correlation*	0.0145
4	*Sig (2-Tailed)*	0,000

Table 3 explains that *the correlation* is 0.00145, so it can be concluded that the two data (variables) are low correlated. Based on the results of the analysis above, it can be seen that Sig. (2-tailed) > Alpha 0.000 < 0.05) . This means that H_0 is rejected and Ha is accepted. In other words, there is a significant difference between the pre-test and post-test based on *the results of the Paired Sample T-Test* with an Alpha of 5%.

CONCLUSION

The activity which was attended by 48 structural officials at the Surabaya Islamic Hospital was very beneficial regarding unit cost calculations, this can be seen from the results of the pretest and posttest calculations with an increase in value of 15% and there is a significant difference between the Pretest and Post Test based on the results of the Paired Sample test T-Test with an Alpha of 5%.

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