

## DETERMINE THE UNIT COST OF SECTION CAESAREA DELIVERY AT KENDANGSARI MERR MOTHER AND CHILD HOSPITAL SURABAYA

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### ABSTRACT

The data indicates that the birth rate in Indonesia is decreasing, which coincides with the emergence of numerous hospitals in various regions. This has led to intense competition among other service providers. Therefore, some changes are necessary to improve the company's services, particularly in the area of cesarean section deliveries, which are a popular choice among several mothers and recommended by some doctors. This study sought to determine the unit cost of cesarean section delivery at Kendangsari Merr Mother and Child Hospital in Surabaya, using the activity-based costing system. Qualitative research obtained data results through data collection techniques from various sources (triangulation), which continued until completion. Kendangsari Merr Hospital Surabaya has several excellent services in the field of Health, especially for childbirth, women's Health, and services for children's Health. In this case, the costs related to the childbirth section at the hospital are already relatively reasonable. Still, there may be some things that can support the calculation of fees to be even better so that it can reference hospitals to apply measures with the activity-based costing method because this method does not yet exist at Kendangsari Merr Mother and Child Hospital.

*Keywords: Activity Based Costing, Cesarean section delivery, Unit Cost.*

### ABSTRAK

Seiring dengan perkembangan zaman yang menunjukan bahwa angka kelahiran khususnya di Indonesia yang mulai menurun dan bersamaan dengan tingginya beberapa rumah sakit di berbagai daerah yang mulai bermunculan, membuat beberapa persaingan untuk dengan perusahaan jasa lainnya yang tinggi. Sehingga perlu adanya beberapa perubahan untuk menunjang beberapa layanan di perusahaan tersebut khususnya di layanan persalinan section caesarea yang saat ini menjadi pilihan dari beberapa ibu maupun anjuran dari beberapa dokter untuk tindakan persalinan. Tujuan penelitian ini adalah untuk mengetahui unit cost dari tindakan persalinan section caesarea di Rumah Sakit Ibu dan Anak Kendangsari Merr Surabaya dengan menggunakan metode activity based costing system. Peneliti menggunakan pendekatan penelitian kualitatif dengan pendekatan deskriptif serta wawancara. Sumber data yang digunakan yaitu data primer dan data sekunder. Rumah Sakit Kendangsari Merr Surabaya memiliki beberapa layanan unggulan di bidang Kesehatan khususnya untuk persalinan, Kesehatan perempuan dan layanan untuk Kesehatan anak. Biaya terkait persalinan section di rumah sakit tersebut sudah tergolong baik namun mungkin ada beberapa hal yang dapat menunjang perhitungan biaya menjadi lebih baik lagi. Sehingga dapat membuat acuan terhadap rumah sakit agar dapat menerapkan perhitungan dengan metode activity based costing tersebut. Karena untuk metode tersebut belum ada di Rumah Sakit Ibu dan Anak Kendangsari Merr.

*Kata Kunci : Activity Based Costing, Biaya Unit, Persalinan Operasi Caesar.*

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## INTRODUCTION

This is apparent from the proliferation of both private and government hospitals. There are general hospitals and specialised hospitals, including mother-and-child hospitals and superior maternity and childcare facilities. Technical terminology is explained when introduced. Hospitals provide essential services in a competitive environment. There are general hospitals and specialised hospitals, including mother-and-child hospitals and superior maternity and childcare facilities. There are general hospitals and specialised hospitals, including mother-and-child hospitals and superior maternity and childcare facilities. Hospitals must demonstrate expertise and excellence in health services, communication, information, and transportation to be considered the best. To enhance their excellence, hospitals can leverage technologies and experts in relevant fields.

Hospitals require suitable accounting systems or methods, particularly cost-determination calculation methods, to generate precise cost information regarding their service activities' costs. Accuracy in costing is of utmost importance. The significance of cost accuracy is not solely based on incurred costs but also on the concept of fee charging (Bachtiar et al., 2019). The significance of cost accuracy is not solely based on incurred costs but also on the concept of fee charging (Bachtiar et al., 2019). The operating room service acts as a lucrative profit centre for both hospital revenue and surgical services. However, it also incurs significant operational costs, which necessitates cost control measures for proper management. One approach to analyse the unit costs value is Activity-based Costing. An accurate pricing strategy can be developed through an analysis using appropriate procedures to determine the unit cost value (Ayuningtyas, 2018).

## THEORETICAL REVIEW

Cost refers to the employment of economic resources quantified in money units that have already taken place or are expected to occur for a specific object or purpose. The cost can be categorised based on whether they can be traced to the cost object or not. The objects or entities referred to here include products, services, facilities, and others (Masyhudi, 2008). Additionally, cost is frequently interpreted as the value of the lost opportunity in obtaining a particular output. These sacrifices may be significant and worth considering. Dunia et al. (2012: 318) define activity-based costing (ABC) as a method for calculating costs in a company based on existing activities. The allocation of indirect costs is determined by these activities as they are considered to be the cause of costs. This approach ensures that costs are

assigned accurately and efficiently. According to Erinos (2010: 111), activity-based costing is a cost accounting system that employs both unit and non-unit-related cost drivers to assign expenses to cost objects by tracing costs from activities to products. Meanwhile, movement-based costing intends to distribute production costs based on executed activities and then allocate these costs according to their actions (Sujarweni, 2015: 36). Improved text: Improved probability measurement, better decision-making, process enhancement, precise cost estimation, and increased product cost all contribute to better order cost estimation, enabling informed pricing, budgeting, and planning decisions, as well as reducing the cost of unused capacity. There are multiple stages involved in activity-based costing, including identifying and categorising activities. Primary activities are those used directly by customers, while secondary ones are used by primary or other secondary activities. Technical term abbreviations will be fully explained on their first usage. If a secondary activity exists, the subsequent stage follows. The cost of the secondary activity is later charged to the activity using its outputs.

## RESEARCH METHODS

This study employs qualitative methods with a descriptive approach and includes interviews with relevant departments. Data from the financial department at Kendangsari Merr Mother and Child Hospital will be evaluated, and calculations will be conducted using an activity-based costing system. Direct interviews with the head of nursing, head of finance, and public relations at the hospital will be conducted throughout the admission process of maternity patients undergoing cesarean section, until the conclusion of the study. The verification of data in a study is essential to demonstrate that the research carried out is genuine scientific research while examining the findings of the data collected by Sugiyono (2007: 270). The importance of ensuring credibility tests or Keeravani on research is to avoid uncertainty in research outcomes by obtaining data results through data collection techniques from various sources (triangulation), which must be conducted continuously until the complete data is acquired (Fatihudin). The study employs primary and secondary data. The former was gathered via direct interviews with the heads of nursing, finance, and public relations. Meanwhile, the latter was obtained by reviewing relevant documents. The data used in this study were collected in 2022 from RSIA Kendangsari Merr Surabaya. The data used in this study were collected in 2022 from RSIA Kendangsari Merr Surabaya. The data used in this study were collected in 2022 from RSIA Kendangsari Merr Surabaya.

Activity Based Costing was used for the analysis of cesarean delivery costs. The analytical process in the study proceeded as follows: identification of activities that cause costs during the treatment process, determination of costs for each activity, and grouping similar activities into activity groupings. Initially, the activities responsible for incurring costs were identified and then, the costs associated with each activity were calculated. Finally, similar activities were merged into activity groupings for ease in costing.

## RESULTS OF RESEARCH AND DISCUSSION

This study examines the unit cost of a caesarean section procedure using activity-based costing. The process of calculating the unit cost of caesarean services at RSIA Kendangsari Merr begins with data collection in the central surgical unit room, which is subsequently used as identification material. The calculation of unit costs in the service work unit starts with gathering data, which includes information on all service products' activities, direct and indirect cost data for each service product (such as medical and non-medical consumables, employee salaries, medical and non-medical equipment, building, maintenance, and other operational costs) and indirection expenses computed based on activities. The next step is computing the unit costs for service products in operating room installations.

The table displays data regarding the calculation of unit costs for caesarean section procedures at RSIA Kendangsari Merr Surabaya. The collected data for these procedures is presented in the table.

**Table 1. Production Activities for Caesarean Section Operations**

Activity	Activity details	Activity Categories	Time (Minute)	Total primary time
Preparation	Operation Registration	Secondary	5	
	Schedule logging	Secondary	5	
	Confirm with the doctor's Consultant	Secondary	10	
	Confirm with the surgical team	Secondary	10	
	Preparation of means and drugs	Secondary	15	
Pre-operative	Handover of patients	Primary	3	
	Check permanence Administration	Secondary	3	11
	Marking of operating areas	Primary	5	
	Setting up the room Operation	Secondary	10	
	Send to room Operation	Secondary	3	
Intra-operative	Preoperative time out	Primary	5	
	Anesthesia Procedure	Primary	5	

Activity	Activity details	Activity Categories	Time (Minute)	Total primary time
	Positioning	Primary	5	
	Operating procedure	Primary	45	
	Durante Operatif time out	Primary	10	75
	Recording the needs of goods used	Secondary	5	
	Wound closure	Primary	5	
	Completeness of administration	Secondary	10	
Post-operative	Observasi post-operative	Primary	120	120
Cleaning	Tool cleaning and Room	Secondary	30	
Total Primary Time				206

Source: Kendangsari Merr Hospital, 2022

Table 1 displays information regarding the duration of a single caesarean section procedure, which lasts a total of 309 minutes and comprises of primary and secondary time. The primary activity within the operative process, conducted in the operating room setup, takes 206 minutes, while the secondary activity requires 103 minutes for completion. The data presented pertains to a caesarean service from its initial registration stage, until the scheduling of the operation. Then, the patient will be directed to the Emergency Department by the Emergency Department officer. The attending doctor will consult with the specialist doctor and the surgical team, followed by the pharmacy team who will prepare a medication package for caesarean section surgery. Moreover, as part of the preparatory procedures, pre-operative measures are taken. This involves handing over patients from the Emergency Room officer to the observation room to ensure that all administrative files are complete, and marking the area of operation on the patient's medical record. While waiting for the patient to arrive in the operating room, the surgical team prepares the room accordingly. Next, during the procedural phase, when the patient is already in the operating theatre, preoperative time-out procedures will take place to ensure correct tool preparation, appropriate patient selection, and team readiness. These will be followed by anaesthesia administration carried out by the anaesthetist. The surgical team positions the patient correctly to ensure a smooth operation until wound closure and re-administration completion. After surgery, the patient is observed in the recovery room to ensure stability. The operation team cleans the equipment and the room used during the procedure.

**Table 2. Cost of Consumables for Caesarean Section Services at RSIA Kendangsari Merr Surabaya's Central Surgical and Sterilization Installation Unit.**

Number	Material Name	Price (Rupiah)
1	Pharmacy Mother	Rp 1,918,610
2	Baby Pharmacy	Rp 114,000
3	Mother's laboratory	Rp 1,050,000
4	Baby Laboratory	Rp -
TOTAL		Rp 3,082,610

Source: Kendangsari Merr Hospital,

Based Table 2, it can be gleaned that the expense of materials required for a single Caesarean section surgical procedure amounts to Rp 3,082,610. This cost encompasses the expenses for drugs, medical equipment, and laboratories associated with an extensive Caesarean surgery service, without making the process more complicated. All of the drugs used are essential, including the latest ERAC method for Caesarean section procedures. Laboratory services are fundamental to support the Caesarean section procedure.

**Table 3. Staff Fees for Caesarean Section Services at the Central Surgical and Sterilization Unit of RSIA Kendangsari Merr Surabaya.**

Number	Official	Number of Doctors	Total Employee Honor in One Year
1	Specialist	3	Rp. 4.870.500.000
2	Anesthesiologist	1	Rp. 1.432.500.000
3	Nurse	3	Rp. 357.000.000
Total			Rp. 6.660.000.000

Source: Kendangsari Merr Hospital, 2022

Table 3 presents the personnel expenses associated with the provision of caesarean section surgical services. The requirement for personnel to deliver one caesarean section surgical service in one fiscal period amounts to £338,889. The specialist's fee includes one obstetrician or ob-gyn and their paediatrician, with a total fee of £247,322. The number of anaesthesiologists, which is 573, is commensurate with the quantity of services and results in a fee of £605,128. There are a total of 1,719 nurses, of which three are assigned to the operating room and are paid a combined salary of £76,225.88. During the course of one year, there were 573 services provided in the Caesarean section, requiring a service time of 118,038 minutes per year.

$$\begin{aligned} \text{Total Service Time in 1 year} &= \text{Total Service at one year} \times \text{Total primary time} \\ &= 573 \text{ services} \times 206 \text{ minute} = 118.038 \text{ minute} \end{aligned}$$

$$\begin{aligned}\text{Employee cost per minute} &= \frac{\text{Employee costs in one year}}{\text{Service time in one year}} \\ &= \frac{\text{Rp. 6.660.000.000}}{118.038 \text{ minute}} \\ &= \text{Rp 56.422}\end{aligned}$$

From this calculation, it was found that the cost of staff per minute in providing a single Caesarean section surgical procedure was determined Rp 56,422. To determine the total cost of employees for a single service, we calculate the cost per minute and multiply this by the total primary time required to provide Section Caesarea surgery services.

$$\begin{aligned}\text{Total employee costs in one service} &= \text{Employee Cost Per Minute} \times \text{Total primary time} \\ &= \text{Rp 56.422} \times 206 \text{ minute} \\ &= \text{Rp 11.622.932}\end{aligned}$$

To execute sectio caesarea surgery services, only equipment with pre-set standards are utilized. The cost of one service's employee amounted to a total of Rp 11,622,932. Upon factoring in the cost of installing all the necessary medical equipment inside the operating room, the total expense came to Rp 3,276,988,548. Medical equipment is used for all services in operating room installations; therefore, the cost is calculated by multiplying the annual equipment working time of 525,600 minutes with the respective cost per minute. To determine the cost of medical equipment per minute, we calculate the annual equipment working time of 525,600 minutes.

$$\begin{aligned}\text{Equipment cost per minute} &= \frac{\text{Total Equipment}}{525.600 \text{ minute}} \\ &= \frac{\text{Rp 3.276.988.548}}{525.600 \text{ minute}} \\ &= \text{Rp 6.234}\end{aligned}$$

The direct cost of medical equipment per minute is Rp. 6,235. Next, calculate the cost of equipment for one year.

$$\begin{aligned}\text{Equipment Cost in One Year} &= \text{Equipment cost per minute} \times \text{Total primary time} \\ &= \text{Rp 6.234} \times 206 \text{ minute} \\ &= \text{Rp 1. 284.360}\end{aligned}$$

From the calculation of the primary elapsed time multiplied by the cost of medical equipment per minute, it is evident that the equipment's cost required to produce a unitary overall section is considerable caesarea surgery service is Rp 1,284,360.



**Table 4. Total Direct Costs at RSIA Kendangsari Merr Surabaya**

Number	Direct Cost Details	Direct Cost Details
1	Consumables	Rp. 3.082.610
2	Employee Costs	Rp 11.622.932
3	Equipment Cost	Rp. 1.284.360
Total Direct Costs		Rp. 15.989.902

Source: Kendangsari Merr Hospital, 2022

Table 4 displays the complete direct costs incurred during a single section caesarean service. These direct expenses encompass consumables, employee expenditure, and equipment expenses. The overall indirect costs encompass depreciation costs, including building and equipment depreciation, in addition to operational costs. The overall indirect costs encompass depreciation costs, including building and equipment depreciation, in addition to operational costs. The overall indirect costs encompass depreciation costs, including building and equipment depreciation, in addition to operational costs. The latter includes employee salaries, electricity, water, telephone, and maintenance expenses. These costs relate to the activities that take place during the Caesarean section procedure, specifically from when the patient enters the operating room to when they leave.

**Table 5. Total Indirect Costs at RSIA Kendangsari Merr Surabaya**

Number	Indirect Costs	Sum
A	Depreciation Cost	
	Building	Rp 1,120,000
	Non-Medical Devices	Rp 38,877,348
	Medical Devices	Rp 117,497,459
	Vehicle	
B	Operating Costs	
	Salaries of non-medical personnel	Rp 267,164,043
	Non-Medical Consumables	Rp 56,055,463
	General Fees	Rp 434,077,235
	Miscellaneous Fees	Rp -
C	Maintenance costs	
	Air conditioning maintenance	Rp 43,200,000
	Repair costs	Rp 265,110,000
	Total Amount of Direct Labor Costs	Rp 1,223,101,548

Source: Kendangsari Merr Hospital, 2022



The table provides an overview of overall indirect costs at Kendangsari Merr Mother and Child Hospital, as there is no specific breakdown for indirect costs by individual rooms. The costs include depreciation, operations, and maintenance. Using the total indirect costs from the previous table as a basis, the indirect costs for each activity are calculated.

**Table 6. Results of Calculating Indirect Cost by Activity Category at The Central Surgery and Sterilization Unit of RSIA Kendangsari Merr**

Activity Details	Activity Category	Time (Minutes)	Number of Services	Number of Cost Driver	Rates	Number of Direct Labor Costs
Recording of operation schedules	Secondary	5	692	3,460	Rp 0.016	Rp 20,116,802
Confirmation of a specialist	Secondary	10	692	6,920	Rp 0.033	Rp 40,233,604
Confirm the surgical team	Secondary	10	692	6,920	Rp 0.033	Rp 40,233,604
Preparation of means and drugs	Secondary	15	692	10,380	Rp 0.049	Rp 60,350,405
Check administrative lapse	Secondary	3	692	2,076	Rp 0.010	Rp 12,070,081
Setting up the operating room	Secondary	10	692	6,920	Rp 0.033	Rp 40,233,604
Send to the operating room	Secondary	3	692	2,076	Rp 0.010	Rp 12,070,081
Recording the needs of goods used	Secondary	5	692	3,460	Rp 0.016	Rp 20,116,802
Completeness of administration	Secondary	10	692	6,920	Rp 0.033	Rp 40,233,604
Cleaning of tools and rooms	Secondary	30	692	20,760	Rp 0.099	Rp 120,700,811
Total Direct Labor Cost of Secondary Activities		101				Rp 406,359,396
Handover of patients	Primary	3	692	2,076	Rp 0.010	Rp 12,070,081
Marking of operating areas	Primary	5	692	3,460	Rp 0.016	Rp 20,116,802
Pre-operative time out	Primary	5	692	3,460	Rp 0.016	Rp 20,116,802
Anesthesia Procedure	Primary	5	692	3,460	Rp 0.016	Rp 20,116,802
Positioning	Primary	5	692	3,460	Rp 0.016	Rp 20,116,802
Operating Procedure	Primary	45	692	31,140	Rp 0.148	Rp 181,051,216
Durante operative timeout	Primary	10	692	6,920	Rp 0.033	Rp 40,233,604
Wound closure	Primary	5	692	3,460	Rp 0.016	Rp 20,116,802
Postoperative observation	Primary	120	692	83,040	Rp 0.395	Rp 482,803,243
Total Direct Labor Cost of Primary Activities		203				Rp 816,742,152

Activity Details	Activity Category	Time (Minutes)	Number of Services	Number of Cost Driver	Rates	Number of Direct Labor Costs
	Number of Cost Drivers			210,368		
	Total Direct Labor Costs			1,233,101,548		

Source: Kendangsari Merr Hospital, 2022

Table 6 illustrates the computation of indirect expenses exclusively from prior activity data for primary and secondary activities. This process aids in determining the subsequent unit cost. Correspondingly, the number of services performed annually in the operating theatre, totalling to 692 patients per year, was utilised to derive information on service quantities. The number of cost drivers per activity is determined by multiplying the number of services provided in a year by the duration of the activity. The subsequent step is to compute the rate by dividing the cost drivers of a specific activity by the total number of cost drivers from both primary and secondary activities that transpire.

After the above calculation is complete, the value of indirect costs from each activity will be obtained. Indirect costs will be grouped into IDR 406,359,396 and total indirect costs of primary activities of IDR 816,742,152. The unit cost of a service can be computed by considering the direct costs and indirect cost rates involved in the service process. Hence, to determine the unit cost value for one section of Caesarean surgery service, the aforementioned calculation should be performed Rp. 17,757,389.

The total indirect cost of secondary activities is Rp 406,359,396

The total indirect cost of primary activities is Rp 816,742,152

The total direct cost is Rp 15,989,902

Total procedures in central surgery and sterilization services during one year were 692 patients

$$\begin{aligned} \text{Unit Cost} &= \frac{\text{Rp } 406,359,396 + \text{Rp } 816,742,152 + \text{Rp } 15,989,902}{692 \text{ patients}} \\ &= \text{Rp. } 17,757,389 \end{aligned}$$

Using activity-based costing, it is possible to analyse the costs of a specific service in detail by tracking the activities that occur during the service process. This can help minimise unpaid expenses associated with these actions.

Comparing this research to previous studies by Nurul Ayuningtyas on the same topic, it appears that the calculated nominal value is smaller. This may be due to a lesser quantity of medical equipment and drugs utilized. Therefore, it immensely impacts the unit cost. Then, according to prior research by Yusran Bachtiar and Deasy Soraya A. Aminartha

Putri (2019), hospitalization rates were examined using the activity-based costing method, resulting in the determination of unit costs by room class. However, this study solely calculates unit costs for services provided within a specific delivery service. For Slamet Supriyatno's previous research, Apollo Daito (2022) found similarities as the hospital previously calculated unit costs with traditional methods rather than the activity-based costing method. Consequently, the discussion reached a conclusion that was more efficient than conventional calculations.

Tsalisah Damayanti (2017) notes that the activity-based costing method is used to calculate unit costs, with a difference in focus on what is studied. The former examines the calculation of unit cost per room class, while this calculation focuses on service per unit. Moreover, Sahila Rahma's study from 2020 reveals distinctive dissimilarities, particularly in detecting the issue of cost distortion problems in the hospital, whereas this research concentrates solely on the current business competition.

## CONCLUSION

Based on the results obtained, it can be inferred that (1) conducting activity-based costing calculations can effectively identify the costs associated with a specific service by tracking the activities that occur during the service process, which minimizes any unnecessary expenses. (2) The previously obtained data did not provide a more detailed description of a particular room. At Kendangsari Merr Maternity Hospital, the depreciation value of buildings, medical equipment, and non-medical equipment is taken into account for all services and rooms within the hospital, which can potentially lead to significant cost overruns. If the patient chooses not to undergo certain laboratory procedures or requires fewer medications, the cost of the cesarean delivery procedure will be reduced accordingly. (4) The cost per unit of a cesarean delivery without complications at Kendangsari Merr Hospital is Rp. 17,757,389.

## Suggestion

The study suggests that companies should group costs arising in each service as a whole, rather than just direct costs. This is because several costs are combined in the company, such as building depreciation costs, depreciation of medical and non-medical devices. It is recommended that companies adopt this approach to manage costs effectively. The unit cost calculation provides a detailed breakdown of ordered units. The SOPs in each

service unit at Kendangsari Merr Hospital ensure the cesarean delivery procedure runs smoothly. This analysis gives an overview of the activity-based costing method and benefits companies who have not implemented it, reducing the risk of potential losses in the future.

## **Research Limitations**

This study has limitations that require consideration by future researchers in order to improve research results. These limitations comprise: (1) Calculating unit costs presents difficulties due to the lack of separate grouping of costs incurred in each service as a whole, and not just direct costs since the company combines several costs as a whole. (2) Calculating total indirect costs in detail is challenging as Kendangsari Merr Mother and Child Hospital does not give a specific breakdown for certain indirect costs in a particular room. The overall cost in the hospital encompasses depreciation costs, operational costs, and maintenance costs.

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