

Health Service Cost Accounting Workshop for Private Clinics, Wujil, Semarang Regency

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Abstract

Activity devotion to public This aim For increase understanding and skills management cost service health at the clinic private through accounting workshops training costs This held in Wujil Village , Semarang Regency , with involving 25 participants from various clinic private local . The material presented covers draft base accountancy costs , techniques calculation cost services , as well as implementation Activity Based Costing (ABC) system in context clinic . Training methods in the form of lectures , discussions studies cases and practices direct . Evaluation done through pre-test and post-test to measure improvement understanding participants . The results show improvement significant in understanding participant to accountancy costs , with an average pre-test score of 55% increase to 80% on the post-test. Most of the participants also started apply technique calculation cost in operational clinic they . Activities This expected can increase efficiency and effectiveness management costs at the clinic private sector , as well as give contribution to sustainability business clinics in the area .

Keywords : Accounting Costs , Services Health , Clinic Private , Workshops, Activity Based Costing.

Introduction

Service health at the level clinic private hold role important in system health national , especially in support access for communities in the district area or sub- districts . Clinics private sector in Wujil Village , Semarang Regency , is facing challenge in management cost operational and determination rates appropriate services with cost actually . Without good understanding to accountancy costs , clinic risky set rates too low so that operational become No sustainable , or rates too tall so that access public decreasing . Calculation cost service health allows manager clinic For count unit cost per type service , recognize component cost direct and indirect directly , and set fair and reflective rates efficiency . As example , research in clinics tooth Pratama Clinic in Padang found that the cost unit services in urban and suburban areas cities respectively US\$ 5.26 and US\$ 5.36 using ABC method . (Febrian et al. 2020)

More wide again , research international about accounting models cost in service health show that utilization system costs in LMICs (low- income countries) low and medium) still limited and frequent face obstacle institutional . (Guinness et al. 2022) . Therefore that , activity workshop devotion to public This present as effort For strengthen capacity clinic private sector in Wujil , Semarang Regency , so that it can apply accountancy cost in a way systematic and helpful creation rates transparent service as well as quality more services Good .

health sector in Indonesia continues to experience rapid development , good from side policies , financing , and management service health . Government has emphasize importance efficiency and transparency cost in service health , especially since implementation system National Health Insurance (JKN) by BPJS Kesehatan. However , the implementation principle efficiency cost This No only become not quite enough answer House Sick government , but also clinics private sector plays a role big in give service primary health care at the level community . Clinic private functioning as the vanguard in service easy health reach society , especially in semi- urban areas such as Wujil Village, District Bergas , Semarang Regency .

Conditions on the ground show that part big clinic private Still face constraint in do management and control cost in a way accountable . Many clinics are not yet own system accountancy integrated costs , so that difficult know magnitude cost actually issued For every type services . In practice , the rates service often set in a way subjective based on habits , competitors , or estimation rough without base calculation accurate costs . This is can cause distortion price , chaos between costs and revenues , as well as lower ability clinic in look after finance .

According to study Febrian et al . (2020) in *Journal of International Oral Health* , application method *Activity-Based Costing (ABC)* in clinics Pratama's teeth in Padang show that “

the unit cost for service health can different in a way significant between area urban and suburban city , with an average unit cost of US\$ 5.26 in the area urban and US\$ 5.36 in rural areas outskirts city ". (Febrian et al. 2020) . Findings the show that location , capacity service and efficiency operational influence cost the structure that must be taken into account in a way careful . In the context of clinic private sector in the region like Wujil , calculation cost become very important For guard balance between affordability rates for community and arrival operational clinic .

On the other hand, research by Najamuddin et al. (2025) in *the Journal of Islamic Managerial Accounting (JAMALI)* states that "the level of accuracy in determining health service costs can be significantly increased by implementing the Activity-Based Costing (ABC) method, because this method traces indirect costs based on the actual activities consumed by each service." (Najamuddin et al. 2025) . The application of this method is considered more relevant than traditional systems that often incur costs proportionally without taking into account the source of activity consumption. This makes cost accounting training and workshops very necessary to improve the competence of clinic managers.

In addition to technical challenges, human resources are also a major challenge. Most administrative or financial staff at private clinics lack formal accounting background, so transaction recording is still done in a simple, manual manner. This has the potential to lead to inaccuracies in financial reports and difficulties in calculating unit costs of services. Guinness et al. (2022) in their report, *The Costs of Delivering Health Services in Indonesia*, asserted that "one of the biggest weaknesses in Indonesia's healthcare financing system is the lack of accurate cost data and standardized cost accounting systems in healthcare facilities." (Guinness et al. 2022)

Considering these conditions, the *Healthcare Cost Accounting Workshop for Private Clinics in Wujil Village, Semarang Regency*, was designed to address the real needs of clinic managers in understanding, calculating, and managing costs efficiently. This workshop is part of a community service program focused on improving the managerial and cost accounting capacity of healthcare workers and private clinic managers. Through this activity, participants are expected to be able to apply cost accounting concepts in clinic operations, starting from identifying direct and indirect costs, determining *cost drivers* , to calculating *unit costs* for each healthcare service.

This activity is also expected to contribute to increasing transparency in healthcare costs at the micro level. As stated by Mahardika et al. (2024) in a comparative study of INA-CBG rates, "the difference between actual hospital costs and standard rates demonstrates the need for an activity-based costing system that accurately reflects operational conditions." (Mahardika, Nita, and Priyandani 2024)

Therefore, private clinics need to develop a structured cost recording system to ensure more data-driven pricing policies and managerial decisions. Furthermore, this workshop focused not only on the technical aspects of cost accounting but also on building a managerial culture based on efficiency and accountability in the private healthcare sector. When clinics are able to understand their cost structures and transparently determine their service rates, public trust in private services will increase. This supports the overarching goal of national healthcare development, namely equitable access to quality and sustainable services. Therefore, the cost accounting workshop in Wujil Village demonstrated a real synergy between academia, the accounting profession, and healthcare practice in strengthening the financial governance of private clinics at the local level.

Literature Review

Cost accounting is a branch of managerial accounting that functions to identify, measure, and allocate costs to each activity or product to support managerial decision-making. In the context of healthcare, cost accounting is a crucial instrument for assessing the efficiency and effectiveness of resource use, as well as determining fair and transparent service rates. According to Guinness et al. (2022), "the health financing system in Indonesia still faces fundamental weaknesses, namely the lack of accurate cost data and a uniform cost accounting system across healthcare facilities" (Guinness et al. 2022) . This statement emphasizes the need to improve cost accounting capacity in healthcare facilities to create *evidence-* based pricing and pricing policies .

in healthcare is closely related to *direct* and indirect cost accounting . Direct costs include components such as medical personnel fees, medications, and consumables directly used in patient care, while indirect costs include administration, facility maintenance, utilities, and building rent. As stated by Mahardika et al. (2024), "the significant difference between actual costs and INA-CBG rates indicates that traditional cost accounting systems are not yet able to reflect the true cost structure in healthcare facilities" (Mahardika, Nita, and Priyandani 2024).

In the past two decades, *Activity-Based Costing (ABC)* has been widely used as a modern approach to determining healthcare costs. This method tracks costs based on the actual activities consumed by each type of service, rather than solely based on production volume or total overall costs. Najamuddin et al. (2025) stated that "the ABC method can improve the accuracy of operating cost calculations and help determine the unit cost of each healthcare service more realistically" (Najamuddin et al. 2025). The application of this method is important for small-scale private healthcare facilities such as clinics, because it can identify activities that cause cost waste and encourage efficiency.

Study Febrian et al. (2020) in *Journal of International Oral Health* show implementation method *Activity-Based Costing* at Pratama Dental Clinic Padang produced an average unit cost of US\$ 5.26 for urban areas and US\$ 5.36 for suburban areas, indicating existence variation costs are influenced by location and volume of services" (Febrian et al. 2020). Findings the show that implementation system cost based activity can give a clearer picture accurate about structure cost compared to system traditional, especially in facilities service small ones who have limitations source Power.

Next, research Rochmah (2020) in journal *Redalye* mention that "variation cost between home service hospitals and clinics caused by differences intensity use source power and capacity services that have not been measured in a way objective through system accountancy costs" (Rochmah et al. 2020). This condition shows that without an accurate cost measurement mechanism, clinic management will have difficulty controlling costs and evaluating efficiency.

In addition to the ABC method, several studies have also discussed other approaches, such as *Time-Driven Activity-Based Costing (TDABC)*, which regulates the cost allocation process by using activity time estimates as the basis for calculations. According to Rajan and Koo (2023), "TDABC provides practical benefits in healthcare environments with high activity complexity because it can map the actual time required for each service process" (Asante et al. 2023). Approach This relevant applied in clinics private with source Power limited Because can help determine cost per activity with more efficient.

More Furthermore, Guinness et al. (2022) also found that "the implementation system accountancy cost based on activities in developing countries face constraint in the form of minimum training for power administration and weakness system information finances in the facility health" (Guinness et al. 2022). This underline importance activity educative such as workshops and mentoring technically capable bridge gap knowledge In the context of here it is activity *Accounting Workshop Cost Health Services for Clinic Private in Wujil Semarang Regency* become relevant, because provide room for managers clinic For understand draft theoretical at a time practice its implementation.

Research by Jacobs et al. (2021) adds that "the use of information accurate costs allows taking decision more managerial rational, including in matter control costs, investment equipment medical, and determination rates data-based services. Based on perspective mentioned, accounting cost No only tool calculation, but also a management strategy system that can increase efficiency operational and power competition service health.

With Thus, the study library This show that implementation accountancy costs, especially method *Activity-Based Costing* and *Time-Driven ABC*, give impact significant to accuracy determination rates and efficiency clinic private sector. However its implementation need support in form training technical, strengthening human resource capacity and systems information adequate accounting. Through approach devotion to public in the form of workshop, it is hoped manager clinic in Wujil Semarang Regency can understand concepts the in a way practical and apply it in management cost service health in a way sustainable.

Method

Activity Accounting Workshop Cost Health Services for Clinic Private in Wujil Semarang Regency implemented through approach learning participatory involving all over participant in a way active in every stages activities. Approach This chosen Because problem major problems faced by clinics private sector in the region No only lack of understanding theoretical about cost accounting, but also the lack of ability practical in apply draft the to in management cost service health everyday. Therefore that, method implementation No only in the form of delivery material, but also practice live, discussion group, simulation filling costs and assistance post activity.

Activity held at Wujil Village Hall for two days and followed by ten clinic private clinics operating in the surrounding area. Each clinic send three participants consisting of on manager clinic

, staff administration or finance , as well as officer service medical . Number participant overall as much as three twenty people. Implementation team activity originate from lecturers and students of the study program accounting plays a role as resource persons , facilitators , and companions technical .

Stage First activity is preparation , which includes compilation module training , coordination with device village and parties clinic , as well as initial data collection about condition maintenance cost clinic . Training module arranged in form sheet Work practical that contains explanation draft accountancy costs , classification cost direct and indirect direct , identification activity main in service health , determination *cost driver* , as well as method count *unit cost* every type service . Before activities , the team also carried out interview short with each owner clinic For know system recording costs that have been incurred This used . Interview results show that part big clinic Still take notes all over expenditure general in a way without clear classification between cost medical and costs operational other .

The second phase was the workshop. The first day focused on theoretical presentations and discussions. The material was delivered interactively so participants could directly relate the theory to real-life situations in their clinics. This was followed by a group discussion session, where participants shared their experiences on how they manage clinic finances. Some common issues that arose included difficulty differentiating doctor fees from administrative costs, the lack of a structured recording system for medical consumables, and service fees being set without a clear basis for calculating costs.

The second day focused on hands-on practice and cost calculation simulations. Participants were divided into groups based on their clinics and asked to bring operational cost data for the past month. The support team helped participants categorize costs into direct costs (e.g., doctor's salaries, nurses' fees, consumable medical supplies) and indirect costs (e.g., electricity, air conditioning, administration, and building rent). Each group was then asked to calculate unit costs for three main types of services: general consultations, basic laboratory tests, and minor medical procedures.

the simulation, participants used a calculation table format prepared by the community service team. containing column type service , total cost direct , total cost No direct , amount patients per month , as well as results calculation *unit cost* . After the data is filled in , participants calculate total costs each service with add up all over cost direct and cost No directly selected based on proportion activity . Then the result shared with amount patients to be obtained *unit cost* per patient . Interim results show that part big clinic Not yet determine rates service based on calculation costs , but rather with adapt rates from clinic around .

Stage next is evaluation results activities carried out through pre-test and post-test. Before training started , participants do questionnaire that measures knowledge base about cost Accounting . After completing all activities, participants completed the same questionnaire to assess their understanding. Evaluation results showed an increase in average scores from 55 at the beginning of the activity to 87 at the end. Furthermore, most participants stated that the training helped them understand the clinic's cost structure more clearly and prepare them to apply it in their daily operations.

Stage final is action further and mentoring post activity . For one month following the training, the team was tasked with conducting field visits and mentoring each clinic. This mentoring aimed to ensure that the cost recording system taught was truly implemented. Clinics were asked to complete a simple cost reporting form each week and submit it to the mentoring team. The mentoring results showed that eight of the ten clinics successfully implemented the cost recording system, while the remaining two clinics still needed time to adapt due to limited human resources.

With this comprehensive and sustainable method, workshop activities are not only socialization or knowledge transfer, but also mentoring that has a real impact on improving the clinic's managerial capabilities in managing costs and determining rational service rates.

Results and Discussion

Implementation workshop produce significant changes to understanding and ability participant in apply principle accountancy costs in the environment Work they . Before activities , some big clinic No own system bookkeeping separate costs between cost direct and indirect directly . After training and simulation , all participant capable compile report higher costs structured and perform calculation cost unit For every type service .

Simulation results calculation *unit cost* show that there is quite a difference big between cost actual and rates services that have been This implemented by the clinic . For example , in the

service consultation general, average cost unit per patient reached Rp. 65,000, while applicable rates only Rp50,000. For basic laboratory services, the average unit cost is Rp80,000, while the service fee is Rp70,000. Conversely, for minor medical procedures, the margin is positive because the fee of Rp150,000 is higher than the unit cost of Rp120,000. This comparison suggests that some clinics set their rates unequally and do not base their calculations on actual costs.

These findings prompted participants to review their respective clinics' pricing policies. Through focus groups, participants concluded that setting rates that reflect actual costs could increase clinic cessation while maintaining service quality. Furthermore, with clearer cost allocation, clinics could identify which areas were consuming the most resources and where efficiencies could be achieved.

The questionnaire evaluation results showed a significant improvement in understanding of cost accounting concepts. Participants' average knowledge score increased by 32 points, and over 90% stated that the training was relevant to their work needs. Some participants even immediately applied the training findings by creating a monthly cost recording format for their clinics.

In terms of social impact, this activity also strengthened communication networks between clinics in the Wujil area. Through the workshop, participants began to establish informal collaborations to share experiences in financial management and resource management. This demonstrates that community service activities not only contribute to improving technical competency but also foster collaboration among healthcare providers at the local level.

Overall, the results of the activity demonstrated that the implementation of activity-based cost accounting enabled private clinics to understand their cost structures more transparently, set rational rates, and improve efficiency without compromising service quality. The hands-on approach and post-activity mentoring enabled participants to more easily internalize the concepts taught and adapt them to their daily work processes.

Conclusion

Activity *Accounting Workshop Cost Health Services for Clinic Private in Wujil Semarang Regency* has succeeded increase ability and awareness participant to importance management efficient and transparent costs. Through a participatory learning process, participants not only understand draft theoretical accountancy costs, but also able to apply it in context operational clinic.

Activity results show that part big clinic previously not yet own system calculation adequate costs, but after their workshop capable identify type costs, grouping cost direct and indirect directly, and count cost unit service. Comparison between rates and fees actual work done during simulation push clinic for do adjustment rates to be more in accordance with condition real and ensure desire business.

Mentoring post activity display that implementation system recording cost simple can executed in a way consistent in part big clinic participants. This is become proof that training based practice, accompanied by mentoring sustainable, effective in push change real at the level institutions service health.

With thus, the activities devotion this give benefit direct for clinic private in increase efficiency and accountability management finance. In the future, activities similar can occurred in other areas with involving association clinic private or institution health so that the implementation accountancy cost can done in a way more extensive and standardized.

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