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## Implementation Of Health Service Cost Accounting In Community Health Centers

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### Abstract

Community Health Centers are first-level health service facilities that have a strategic role in providing healthcare services to the community. In the implementation of the National Health Insurance (JKN) program and the Financial Management Pattern of Regional Public Service Agencies (PPK-BLUD), Community Health Centers are required to implement efficient, transparent, and accountable financial management. One of the efforts that can be undertaken is the implementation of healthcare cost accounting to determine unit costs and to serve as a basis for determining rational service tariffs. This study aims to analyze the implementation of healthcare cost accounting in Community Health Centers based on the results of previous studies. The method used in this research is a systematic review with a PRISMA approach through the stages of identification, screening, eligibility, and inclusion of articles. Out of 150 identified articles, 7 articles met the inclusion criteria and were analyzed in this study. The results show that the Activity Based Costing (ABC) method is the most commonly used method and is considered more accurate than conventional methods in calculating the unit cost of healthcare services. The implementation of the ABC method is able to provide more detailed cost information, assist in evaluating service tariffs, and support cost control as well as the sustainability of healthcare services at Community Health Centers.

**Keywords:** Cost Accounting, Activity Based Costing, Unit Cost, Service Tariffs, Community Health Center.

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## INTRODUCTION

Community Health Centers are first-level healthcare service facilities that have a strategic role in delivering healthcare services to the community, especially in promotive and preventive efforts. Community Health Centers also play a central role in implementing national health policies, including the National Health Insurance (JKN) program. In this context, Community Health Centers are not only required to provide quality healthcare services but also to manage their resources effectively and efficiently. The implementation of the Regional Public Service Agency Financial Management Pattern (PPK-BLUD) provides financial flexibility for Community Health Centers in managing their finances. However, it also requires the implementation of financial management systems that are accountable, transparent, and based on performance accounting (Wahyuni, 2020).

One of the crucial aspects of financial management in Community Health Centers is the implementation of healthcare cost accounting. Cost accounting plays an important role in calculating the unit cost of services, which serves as the basis for determining rational and fair healthcare service tariffs. Without accurate cost information, Community Health Centers risk setting tariffs that do not reflect the actual cost of services, which may lead to an imbalance between revenue and operational expenses. Research conducted by Untari et al. (2021) showed that many service tariffs at Community Health Centers are still below the actual unit cost value, which can potentially hinder the sustainability of healthcare services.

Various previous studies have revealed that the cost calculation methods used in Community Health Centers are still dominated by conventional methods, which have limitations in allocating costs accurately. Conventional methods tend to allocate costs evenly without considering the complexity of service activities. Mulyono (2017), in his research conducted at Community Health Centers in Lumajang Regency, found that although the nominal unit cost results between the conventional method and the Activity Based Costing (ABC) method were relatively similar, the ABC method was able to provide more detailed and informative cost information because it is based on service activities.

The Activity Based Costing (ABC) method is increasingly used in healthcare cost accounting studies because it is considered more capable of reflecting the actual consumption of resources.

Febrian (2019), in a study conducted at Kuraitaji Community Health Center in Pariaman City, found that the ABC method could identify the largest cost component in dental healthcare services, namely employee costs, and was also able to describe differences in unit costs among types of services more accurately. Similar findings were also reported by Mutmainah (2021), who showed that inpatient care tariffs set at Sukarahayu Community Health Center in Subang Regency were higher than the results obtained using the ABC method. Therefore, the ABC method can be used as a basis for evaluating tariff policies.

In addition to supporting the determination of more rational service tariffs, the application of activity-based cost accounting also contributes to improving cost control and the performance of Community Health Centers. Research by Tantika and Hambali (2020) shows that the ABC method can help Community Health Center management understand the cost structure of each service unit, thereby facilitating strategic decision-making. Therefore, a systematic study of the implementation of healthcare cost accounting in Community Health Centers is important to obtain a comprehensive understanding of the methods used, the results of cost calculations, and their implications for efficiency, tariff determination, and the performance of Community Health Centers in the era of JKN and PPK-BLUD.

## RESEARCH METHODS

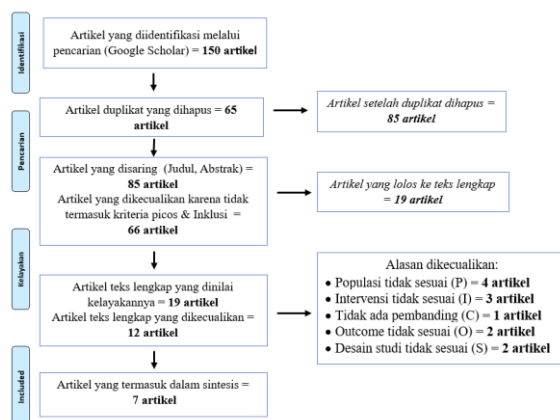
This study adopts a systematic review approach by utilizing the PRISMA (Preferred Reporting Items for Systematic Reviews and Meta-Analyses) article selection method. The initial stage was the identification process, which was carried out through article searches on Google Scholar and resulted in 150 articles. To ensure data accuracy, 65 duplicate articles were removed, leaving 85 articles for further analysis.

At the screening stage, the researchers evaluated the titles and abstracts of the articles by considering the inclusion and exclusion criteria using the PICOS framework (Population, Intervention, Comparison, Outcome, and Study Design). During this process, a total of 66 articles were excluded because they did not meet the established criteria. This stage shows the importance of a rigorous selection process in systematic review research in order to ensure the quality and relevance of the studies included.

After the initial screening process, 19 articles proceeded to the full-text eligibility stage. However, from these articles, 12 were excluded due to several reasons, including incompatibility in terms of population, intervention, outcome, or research design. This stage emphasizes the importance of applying clear criteria at each stage of the research process so that only relevant studies are included in the final analysis.

Finally, seven articles were considered eligible and included in the final synthesis of this study. The selection process not only helps reduce potential bias but also ensures that the final results are reliable and relevant to the research questions.

The final stage of this study was data extraction from the seven selected articles by focusing on several key aspects, including the population or sample used, the cost accounting methods applied, the results of unit cost or service tariff calculations, and the main conclusions of each study. Through this method, the research aims to provide a comprehensive overview of the methodologies and findings of previous studies related to healthcare cost accounting. The following figure presents the PRISMA diagram of the article selection process.



## RESULTS AND DISCUSSION

### Result

The results of the systematic review show that the majority of studies use the Activity Based Costing (ABC) method as the main approach in calculating unit costs and determining healthcare service tariffs at Community Health Centers. Out of the seven articles analyzed, approximately 71% (5 out of 7 articles) applied the ABC method. This finding indicates a strong trend toward the use of this method in the Community Health Center environment.

Mulyono (2017) found that although the nominal unit cost results between the conventional method and the ABC method were relatively similar, there was a significant difference in the level of information produced. The ABC method is able to identify all activities involved in healthcare services and allocate costs based on the consumption of resources for each activity. As a result, this method provides a clearer and more detailed description of the cost structure.

Research conducted by Febrian (2019) at Kuraitaji Community Health Center showed that the average unit cost for dental healthcare services reached Rp203,018. In this study, employee costs were identified as the largest cost component, contributing approximately 60% of the total cost. This finding indicates that human resource management at Community Health Centers plays an important role in achieving cost efficiency. If workforce management is not optimized, Community Health Centers may experience inefficiencies that could negatively affect the sustainability of healthcare services.

Furthermore, Mutmainah (2021) found that the inpatient service tariffs determined at Sukarahayu Community Health Center in Subang Regency were higher than the results obtained using the ABC method. The analysis showed that the existing tariff was Rp180,000, while the unit cost calculated using the ABC method was Rp150,000. This difference indicates the potential for a mismatch between service tariffs and the actual cost of services, which may affect the sustainability and financial balance of healthcare services.

Moreover, research conducted by Tantika and Hambali (2020) confirms that the ABC method is capable of providing more accurate cost allocation for each type of service at Community Health Centers. By using this method, Community Health Center management can better understand how each activity in healthcare services contributes to total costs. As a result, the ABC method can support better cost management and improve operational efficiency. The study also found that differences in tariffs across service units reflect variations in resource consumption. If these differences are not managed properly, they may create a significant gap between operational costs and service revenue.

## **Discussion**

### **Use of the ABC Method**

The Activity Based Costing (ABC) method has proven to be a more effective approach in cost calculation compared to conventional methods (Mulyono, 2017). In his research, Mulyono explained that conventional methods often result in inaccurate cost allocation because costs are distributed evenly without considering the complexity of different activities in healthcare services. By applying the ABC method, Community Health Centers can obtain more detailed and accurate cost information. This method identifies and allocates costs based on the activities involved in each service. For example, Mulyono noted that the cost of inpatient care does not only depend on the length of stay but also on the clinical and non-clinical activities involved, such as medical treatment, healthcare services, and administrative processes. With a deeper understanding of these activities, management can make better decisions regarding tariff policies and cost control, which in turn contributes to improved operational efficiency.

### **Cost Structure at Community Health Centers**

Research conducted by Febrian (2019) that the average unit cost of dental healthcare services at Kuraitaji Community Health Center is Rp203,018. In this study, Febrian found that employee costs represent the largest component, contributing approximately 60% of the total cost. This finding highlights that efficient human resource management plays a crucial role in controlling costs, since ineffective workforce management may lead to budget inefficiencies. By understanding the cost structure in detail, Community Health Centers can re-evaluate the financing of their services and ensure that resources are allocated effectively. Proper management of human resources not only contributes to cost efficiency but also ensures that the quality of healthcare services remains high. These findings indicate that improving efficiency in Community Health Centers requires better strategies in managing employees and service activities.

### **Mismatch between Tariffs and Unit Cost**

The findings of Mutmainah (2021) indicate that the inpatient service tariffs at Sukarahayu Community Health Center are higher than the unit costs calculated using the ABC method, showing a significant mismatch that requires evaluation. In the study, the inpatient tariff was recorded at Rp180,000, while the unit cost calculated using the ABC method was Rp150,000. This difference indicates that the established tariff does not accurately reflect the actual cost of providing the service. Such discrepancies may create financial inefficiencies and affect the sustainability of healthcare services. Therefore, periodic evaluation of tariff policies is necessary. Mutmainah emphasized that the ABC method should be used not only to calculate unit costs but also as a basis for determining more rational and sustainable service tariffs. Adjusting tariffs based on accurate cost analysis can help Community Health Centers avoid financial losses and optimize the healthcare services provided to the community.

## **CONCLUSION**

Based on the results of a systematic review of seven previous studies, it can be concluded that the implementation of healthcare cost accounting at Community Health Centers, particularly through the Activity Based Costing (ABC) method, is able to provide more accurate, detailed, and activity-based cost information compared to conventional methods. This method helps Community Health Centers determine unit costs and service tariffs more rationally while also supporting long-term cost control.

In addition, the findings indicate that the service tariffs currently applied in many Community Health Centers do not fully reflect the actual cost of providing healthcare services. Therefore, the proper implementation of cost accounting, combined with performance measurement approaches such as the Balanced Scorecard, can serve as an important strategy to improve efficiency, transparency, and sustainability in the financial management of Community Health Centers in the era of JKN and BLUD.

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