

Sistem Nursing Activity Based Costing Mira (N-ABC Mira) = Nursing Activity Based Costing Mira (N-ABC Mira) System

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Abstrak

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Aktivitas Perawat merupakan semua kegiatan pemberian asuhan keperawatan terhadap pasien yang dilakukan dan dicatat oleh perawat. Aktivitas perawat meliputi asesmen, penetapan diagnosis, pembuatan perencanaan, pelaksanaan tindakan dan evaluasi. Perawat, tenaga profesional di rumah sakit yang terus menerus bersama pasien, tetapi aktivitasnya belum dijadikan dasar dalam perhitungan poin penghargaan pada remunerasi. Pembiayaan aktivitas perawat dalam pemberian asuhan keperawatan masih menjadi permasalahan utama profesi keperawatan. Tujuan penelitian ini mengevaluasi sistem *nursing activity based costing* Mira (N-ABC Mira). Penelitian dilakukan di RSP Jakarta dan RSDK Semarang. Penelitian ini menggunakan desain penelitian operasional dengan tiga tahap penelitian. Tahap 1 mengidentifikasi aktivitas perawat berdasarkan dokumentasi asuhan keperawatan, kepuasan perawat dan faktor perancu melalui penelitian kuantitatif dengan studi *cross-sectional* dan penelitian kualitatif analisis dari fokus grup diskusi. Tahap 2 mengembangkan sistem *nursing activity based costing* Mira (N-ABC Mira). Tahap 3 evaluasi dan uji coba sistem N-ABC Mira menggunakan kuasi eksperimen dengan pendekatan pengukuran berulang sebelum implementasi, uji coba 1, uji coba 2 dan uji coba 3. Sampel penelitian kuantitatif sebanyak 226, 199, 161 dan 92 perawat pelaksana dengan masa kerja minimal 1 tahun yang diambil secara acak dan dokumentasi pasien dengan jumlah mengikuti sampel perawat pada tahun 2018 secara insidental dari bulan Juli - bulan Desember yang diambil dari 10 penyakit terbanyak. Data dikumpulkan dari dokumentasi hasil uji coba sistem N-ABC Mira dan kuesioner. Analisis data menggunakan GLM RM, t-Test, Anova, Korelasi Pearson's. Pada penelitian ini didapatkan bahwa sistem N-ABC Mira antara sebelum dan sesudah implementasi, aktivitas perawat berdasarkan dokumentasi asuhan keperawatan ada perbedaan yang bermakna (15.269, $p=0.0001$); ada perbedaan yang bermakna kepuasan perawat terhadap aktivitas perawat (6.657, $p=0.0001$); ada perbedaan yang bermakna kepuasan perawat terhadap pengambilan keputusan (2.999, $p=0.0001$) dan ada perbedaan yang bermakna kepuasan perawat terhadap poin penghargaan (6.585, $p=0.0001$). Sistem N-ABC Mira untuk Aktivitas perawat berdasarkan dokumentasi asuhan keperawatan dan kepuasan perawat terhadap aktivitas perawat; pengambilan keputusan serta poin penghargaan dipengaruhi oleh aspek perawat, dukungan manajemen dan dukungan tehnik. Kesimpulan dari implementasi sistem N-ABC Mira, yaitu terdapat perbedaan aktivitas perawat berdasarkan dokumentasi asuhan keperawatan dan kepuasan perawat terhadap aktivitas perawat, pengambilan keputusan serta poin penghargaan perawat sehingga dapat

meningkatkan kepuasan perawat dan kepuasan pasien, sehingga merekomendasikan sistem N-ABC Mira untuk dapat digunakan di setiap rumah sakit.

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Nursing activities are all activities of giving nursing care to patients performed and recorded by nurses. Nursing activities include assessment, determination of diagnosis, planning, implementation of actions and evaluation. Nurses are professionals in the hospital whose presence is continuously on the patient's side, but their activities have not been used as the basis for calculating reward points for remuneration. Financing nursing activities in nursing care is still a major problem in the nursing profession. The purpose of this study is to evaluate the nursing activity based costing Mira (M-N-ABC) system. The study was conducted at the Jakarta Pelabuhan Hospital and Semarang RSDK Hospital. This research was conducted using operational research design with three research stages. Stage 1 is identifying nurse activities based on nursing care documentation, nurse satisfaction and confounding factors through quantitative research with cross-sectional studies and qualitative research through analysis of focus group discussions. Stage 2 is to develop a nursing activity based costing Mira (M-N-ABC) system. Stage 3 is evaluating and testing the Mira N-ABC system using quasi-experiments with repeated measurement approaches before implementation, trial 1, trial 2 and trial 3. Quantitative research samples were 226, 199, 161 and 92 nurses with minimum of 1 year work experience period taken randomly. Incidental numbers of patient documentation were included based on participating nurses in 2018 from July to December by taking 10 most frequent diseases. Data were collected from results documentation of the N-ABC Mira system trial and questionnaire. Data analysis was done using RM GLM, t-Test, Anova, Pearson's Correlation. In this study it was found that between before and after the implementation of the Mira N-ABC system, there were significant differences in nursing activity based on care documentation (15,269, $p = 0,0001$); there was also a significant difference between nurses' satisfaction with nursing activity (6,657, $p = 0,0001$); In addition, there was a significant difference between nurses' satisfaction with decision making (2.999, $p = 0.0001$) and also between nurses' satisfaction with award points (6,585, $p = 0,0001$). Mira N-ABC system for nursing activities is proposed based on nursing care documentation and nurses' satisfaction on nursing activities; Decision-making variables and award points were influenced by aspects of nurses, management support and technical support. The conclusion of the Mira N-ABC system implementation is that there are differences between nurse activities based on nursing care documentation with nurses' satisfaction on nursing activities, decision making and nurse award points. The Mira N-ABC system is recommended for everyday usage in hospital to improve nurses and patient satisfaction.