

## ABSTRACT

The Effort to Improve the Cost Recovery Rate (CRR) utilizing the Value Chain Analysis Approach and Activity Based Costing at Surabaya Guna Medika Medical Clinic

Wilujeng Harimulyati Agustini

The background of this study is based on the financial data that within two years the CRR showed 53.5% in the year of 2004 and 54.2% in the year 2005. It obviously reveals that CRR is still below 100%. The Surabaya Guna Medical Clinic (SGMMC) has not been able to cover its operational cost. To minimize the company's operational cost, an arrangement of Value Chain Analysis and Activity Based Costing is striven to improve the financial performance of the SGMMC.

The problem of this study is formulated into recommendation of the financial concept approach utilizing the Activity Based Costing and recommendation of the activities based on the Value Chain Analysis activity, as well as how to improve the Cost Recovery Rate (CRR) at the SGMMC.

The general objective of study is to improve the CRR utilizing the value Chain Analysis and Activity Based Costing approaches at the SGMMC as expected by the SGMMC's management, by setting a recommendation of the activities based on the Value Chain Analysis activity that can be used as a possible alternative applicable at the SGMMC.

This study used method of field research and library research of the company primary research, and was conducted from 15 March 2006 to 30 June 2006. This is a descriptive explorative research.

The result of this study separates the Value Added, Business Value Added and the Non Value added, giving the cost details per activity using the Activity based Costing approach. The subtraction of the SGMMC's expenses in 2005 by the Value Added and the Business Value Added activities value cost is a Non value Added cost.

The conclusion is that the SGMMC must set a configuration of the Value Chain Analysis by emphasizing on decreasing the wastefulness in the purchase of medical and non-medical goods as well as the water and electricity, and by closing the health care service after 10pm. The Non Value Added activities should be reduced, eliminated or shared that the unpredictable can be minimized. A reconfiguration is expected to increase the CRR.

Key word: Health, Value chain Analysis Activity, Activity Based Costing, CRR