

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

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Title	Nursing Activity Based Costing Mira (N-ABC Mira) System

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.