

Azka Zakiyya Istiqomah, 15.321.057, **Nerimo Ing Pandum : Aspek Spiritualitas Penetapan Harga Jasa Dokter**, Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Muhammadiyah Gresik, Juli, 2019

Abstraksi

Penelitian ini bertujuan untuk mengungkap tabir makna spiritualitas dalam penetapan harga jasa dokter. Makna yang coba diuraikan adalah kesadaran Dokter ketika menerapkan aspek spiritualitas dalam penetapan harga jasanya. Penelitain ini menggunakan pendekatan kualitatif. Metode fenomenologi transcendental Edmund Husserl digunakan untuk menggali kesadaran dokter. Paradigma dalam penelitian ini menggunakan paradigma interpretif yang merupakan aliran non-positivis. Informan yang ditetapkan ada tiga orang. Informan tersebut berprofesi sebagai Dokter. Kesadaran dikupas lebih mendalam hingga lapisan terakhir dengan teknik bracketing. Aspek spiritualitas yang terurai dalam penetapan harga jasa dokter dapat dimaknai sebagai *nrimo ing pandum*. *Nrimo ing pandum* dalam penelitian ini dimaknai sebagai sikap keikhlasan dan rasa syukur seorang dokter atas apa yang diterima dalam kehidupannya dengan kelapang hati.

Kata kunci : Fenomenologi, *aspek spiritualitas* , Harga Jasa, Dokter

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Abstract

This study aimed to reveal the meaning of spirituality in determining service price of Dokter. The meaning that is trying to be explained is the doctor's awareness when applying aspects of spirituality in determining the price of his services. this research uses a qualitative approach. Edmund Husserl's transcendental phenomenology method is used to explore the doctor's consciousness. The paradigm in this study uses the interpretive paradigm which is a non-positivist stream. The informants assigned were three people. The informant worked as a doctor. Awareness is explored more deeply to the last layer by bracketing techniques. The aspect of spirituality that is broken down in the price of a doctor's services can be interpreted as nrimo ing pandum. Nrimo ing pandum in this study was interpreted as an attitude of sincerity and a doctor gratitude for was received in his life with a generous heart.

Keywords : *Phenomenology, spirituality aspect, service price, doctor*