

PENENTUAN TARIF PELAYANAN DENGAN METODE ACTIVITY BASED COSTING PADA POLI GIGI SPESIALISTIK PEDODONSI RSGM UNIMUS

Hoerul Anam¹, drg. Dwi Windu Kinanti Arti, MMR², drg. Hayyu Failasufa²

¹Mahasiswa Program Studi Pendidikan Dokter Gigi, Fakultas Kedokteran Gigi, Universitas Muhammadiyah Semarang, Hp. 081215118881, email: hoerulanam12@gmail.com

²Dosen Program Studi Pendidikan Dokter Gigi, Fakultas Kedokteran Gigi, Universitas Muhammadiyah Semarang

ABSTRAK

Pendahuluan : Rumah Sakit Gigi dan Mulut merupakan salah satu syarat yang harus dimiliki oleh instansi perguruan tinggi penyelenggara pendidikan dokter gigi, Rumah Sakit Gigi dan Mulut Unimus merupakan Rumah Sakit Gigi dan Mulut baru dan membutuhkan analisis tarif pelayanan. Analisis tarif dengan metode ABC dipilih karena metode ABC memberikan informasi biaya yang lebih akurat. **Metode :** Deskriptif kualitatif dengan rancangan penelitian studi kasus dilakukan *open end method* berupa *focus group discussion (FGD)* untuk memperoleh tarif pelayanan poli spesialisik pedodonti RSGM Unimus. **Hasil :** Didapatkan tarif termurah pada pelayanan konsultasi dengan harga Rp. 268.559, diikuti oleh tarif TAF Rp. 309.669, tarif mahkota sementara jaket Rp. 316.156, tarif pulpotomi gigi desidui Rp. 320.008, tarif pulpektomi gigi desidui satu akar Rp. 332.129, tarif pulpotomi gigi permanen Rp. 332.806, tarif pulpektomi multi akar Rp. 351.116, tarif space maintaner Rp. 360.764, tarif space regainer Rp. 360.764, tarif fissure sealant Rp. 366.126, tarif crown SSC Rp. 374.469, tarif pencabutan dengan CE Rp. 423.574, tarif tumpatan fuji VII Rp. 424.441, tarif jaket akrilik Rp. 439.029, tarif pencabutan dengan infiltrasi Rp. 475.075, tarif mahkota sementara jembatan Rp. 482.575, tarif tumpatan kelas I, III, V Rp. 505.626, tarif tumpatan kelas II sandwich (MOD) Rp. 560.490, tarif jaket PFM Rp. 859.551, dan tarif pencabutan dengan blok anastesi Rp. 1.476.532.. **Kesimpulan :** Didapatkan hasil tarif akhir yang bervariasi pada poli spesialisik pedodonti RSGM Unimus hal ini disebabkan oleh tinggi atau rendahnya *cost driver* pada setiap perawatan, tarif konsultasi dengan harga Rp 268.599 merupakan tarif termurah dan tarif pencabutan dengan blok anastesi dengan harga Rp 1.476.532 merupakan tarif termahal pada poli spesialisik pedodonti RSGM Unimus.

Kata kunci : Poli Spesialistik Pedodonti, *Activity Based Costing (ABC)*, *Focus Group Discussion (FGD)*.

DETERMINATION OF SERVICE COST USING ACTIVITY BASED COSTING METHOD IN DENTAL POLY SPECIALIST PEDODONTICS OF UNIMUS DENTAL HOSPITAL

Hoerul Anam¹, drg. Dwi Windu Kinanti Arti, MMR², drg. Hayyu Failasufa²

¹Students of Undergraduate Degree of Dentistry, Faculty of Dentistry, Muhammadiyah University of Semarang, Mobile: +6281215118881, email: hoerulanam12@gmail.com

²Lecturer of Undergraduate Degree of Dentistry, Faculty of Dentistry, Muhammadiyah University of Semarang

ABSTRACT

Introduction : Dental Hospital is one of the conditions that must be owned by higher education providers of dental education, Unimus Dental Hospital is a new Dental Hospital and requires analysis of service rates. Rates analysis using the ABC method was chosen because the ABC method provides more accurate cost information. **Method :** Descriptive qualitative with the case study study design was carried out by the open end method which consisted of focus group discussions (FGD) to obtain rates for pedodontics specialist services at Unimus Dental Hospital. **Results :** The cheapest rates obtained at consultation services are priced at Rp. 268,559, followed by TAF rates of Rp. 309,669, temporary crown rates of Rp. 316,156, deciduous pulpotomy rate of Rp. 320,008, one-root pulpectomy rate of Rp. 332.129, pulpotomy rate for permanent teeth is Rp. 332.806, multi-root pulpectomy rate of Rp. 351,116, space maintainer rate of Rp. 360,764, space regaine rate of Rp. 360,764, fissure sealant rate of Rp. 366,126, SSC crown rate of Rp. 374,469, the extraction with Chlor Ethyl is Rp. 423,574, restoration of fuji VII rate is Rp. 424,441, acrylic jacket rate is Rp. 439,029, extraction with infiltration rate of Rp. 475,075, temporary bridge crown rates of Rp. 482,575, class I, III, V restriction rates of Rp. 505,626, sandwich restoration on class II (MOD) rate is Rp. 560,490, PFM jacket rate of Rp. 859,551, and extraction with anesthetic block rate of Rp. 1,476,532. **Conclusion :** Obtained a variable final rate for Unimus Dental Hospital pedodontics specialist, this is caused by the high or low the cost driver in each treatment, the consultation rate at the price of Rp. 268,599 is the cheapest rates and extraction with anesthetic block rate at the price of Rp. 1,476,532 in pedodontics specialist Unimus Dental Hospital.

Keywords: Pedodontics Specialist, Activity Based Costing (ABC), Focus Group Discussion (FGD).