

## Determination of Dental and Oral Service Cost with Activity Based Costing Method at the General Dental Polyclinic of Dental Hospital Unimus

Muhammad Hoesin Dwi Saputra<sup>1</sup>, Dwi Windu Kinanti Arti<sup>2</sup>, Hayyu Failasufa<sup>2</sup>

<sup>1</sup>Student of Undergraduate Degree of Dentistry, Faculty of Dentistry, Muhammadiyah University of Semarang, email: [hoesds@gmail.com](mailto:hoesds@gmail.com)

<sup>2</sup>Lecturer of Undergraduate Degree of Dentistry, Faculty of Dentistry, Muhammadiyah University of Semarang

### ABSTRACT

**Introduction:** The existence of the Faculty of Dentistry has contributed to the establishment of the dental and oral hospital. A faculty of dentistry must have a dental and oral hospital as an effort to improve the quality of dentists and general patient care. Activity based costing is an accounting information system that identifies various activities carried out within an organization and collects costs attached to products based on activities undertaken to procedure, operate and distribute or support the product concerned. **Purposes:** To determine and realize dental and oral service costs using the ABC method at the general dental polyclinic of dental hospital Unimus. **Methods:** This research is a qualitative descriptive case study design with open-ended method in the form of Focus Group Discussion (FGD) with the chairman and management of dental hospital Unimus. **Results:** Based on the results of the calculation of dental and oral service costs at the general dental polyclinic of dental hospital Unimus using the ABC method, the highest cost is Rp. 1.202.809 in class IA odontectomy case, and the lowest cost is Rp. 106.670 in anamnesis/ consultations without action. The cost variations are caused by the difference of consumable materials cost for each action. **Conclusion:** The costs have been through the results of a Focus Group Discussion with the chairman and management of dental hospital Unimus by considering the 30% value of medical services and 30% profit in accordance with the requests of the Unimus dental hospital management.

**Keywords :** General dental polyclinic, *Activity Based Costing (ABC)*, *Focus Group Discussion (FGD)*.