

THE DETERMINATION OF TOOTH AND MOUTH SERVICE COST IN THE PERIODONTIC SPECIALISTIC POLY AT RSGM UNIMUS WITH ACTIVITY BASED COSTING METHOD

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ABSTRACT

Introduction: Unimus RSGM is a new dental and oral hospital that will operate, but Unimus RSGM strives according to the standards in the Minister of Health Regulation Number 1173 / MENKES / PER / 2004 concerning the Dental and Oral Hospital. Periodontology specialist polyclinic is one of the dental and oral health care facilities at Unimus Hospital which will be used as an object in research to make service tariff determination. The method used in determining rates is the ABC method (activity-based costs).

Aim: Obtain an accurate information in determining service rates for the Periodontic specialistic poly of RSGM Unimus.

Method: Descriptive qualitative with open case study design method in the form of Focus Group Discussion (FGD).

Results: The rates of periodontal specialist dental poly based on calculations include: consultation of Rp. 195,242, crown lengthening of Rp. 50,141, scaling USS Rp. 211,772, curettage or root planning rates of Rp. 321,856, Hypersensitive Handling of Rp. 431,338, ENAP or Periodontal Flap Rp. 370,694, Wire Splint Rp. 343,526, Splint with fiber Rp. 411,055, Splint with the next fiber Rp. 411,055, Oclusal Adjustment of Rp. 335,011, Gingivectomy Rp. 329,681, Frenectomy Rp. 329,681, Operculectomy Rp. 303,082, Gingiva Recession Rp. 381,541, Osteotomy or Osteoplasty Rp. 382,126, Gingiva *Depigmentation* Rp. 306,740, Vestibuloplasty Rp. 356,695, Exstirpation Epulis Gingiva Rp. 378,635, Modified Widman Flap Rp. 375,273, *Partially Reflected Mucoperiosteal Flaps* Rp. 369,670, Hemisection Rp. 380,633, Application of Metronidazole Gel Rp. 352,944, Reparation fixed appliance Rp. 304,141, *Fully Reflected Mucoperiosteal* Rp. 369,752, Bone graft Rp. 357,217, Platelet-rich plasma or Platelet rich fibrin Rp. 357,025.

Conclusion: Rates have been adjusted to the data which available at RSGM Unimus, so that the rates obtained do not rise too high.

Keywords: Activity Based Costing, Focus Group Discussion, Periodontic specialistic poly