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 specialist poly of RSGM Unimus.

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


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 specialist poly