

PENERAPAN METODE ABC (*ACTIVITY BASED COSTING*) DALAM PENENTUAN TARIF PELAYANAN GIGI DAN MULUT PADA POLI SPESIALISTIK ORTHODONTI DI RSGM UNIMUS

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ABSTRAK

Pendahuluan : Rumah sakit adalah salah satu contoh organisasi yang berorientasi profit. Tugas utama rumah sakit adalah memberikan jasa pengobatan, perawatan, dan pelayanan kesehatan. Analisis dibutuhkan saat mendirikan sebuah RSGM baru yang akan berguna sebagai pengembangan dan kemajuan sebuah rumah sakit. Setiap rumah sakit memerlukan sistem akuntansi yang tepat untuk mengendalikan biaya, saat ini digunakan suatu sistem penentuan biaya pokok menggunakan metode ABC (*Activity Based Costing*). Metode ABC merupakan suatu sistem yang dapat memberikan kalkulasi biaya produk yang lebih akurat. **Metode :** Penelitian ini merupakan penelitian deskriptif kualitatif dengan rancangan penelitian studi kasus dilakukan *open end method* berupa *Focus Group Discussion (FGD)* yang dilakukan bersama pimpinan dan pihak manajemen RSGM Unimus. **Hasil :** Berdasarkan hasil perhitungan metode ABC pada penelitian ini didapatkan biaya satuan tindakan pada poli spesialisik orthodonti sebagai berikut: konsultasi dan rujukan dengan tarif Rp 137.141, Cetak (model studi, progress, reparasi, dan debonding) sebesar Rp 245.525, Analisa sefalometri lateral Rp 138.875, Placement appliance fix ortho MBT/ROTH Rp 10.368.068, Placement appliance fix ortho self ligating Rp 20.487.461, Placement appliance ortho removable Rp 209.299, Kontrol fixed ortho Rp 312.205, Kontrol ortho removable Rp 209.299, Debonding Rp 210.016. Tarif tersebut telah disesuaikan dengan hasil FGD. **Simpulan :** Tarif tersebut perlu dilakukan pengkajian ulang mungkin dengan perhitungan kembali atau mungkin tidak.

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

**APPLICATION OF ABC (ACTIVITY BASED COSTING) METHOD IN
DETERMINATION OF DENTAL AND ORAL SERVICE RATES IN
ORTHODONTICS SPECIALIZED POLY IN RSGM UNIMUS**

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ABSTRACT

Introduction: Hospitals are one example of a profit-oriented organization. The main task of the hospital is to provide treatment, care and health services. Analysis is needed when establishing a new RSGM that will be useful as the development and progress of a hospital. Every hospital needs an appropriate accounting system to control costs, currently a system for determining basic costs is used using the ABC (Activity Based Costing) method. ABC method is a system that can provide more accurate product cost calculations. **Method:** This research is a qualitative descriptive study with a case study research design conducted open end method in the form of Focus Group Discussion (FGD) conducted with the leadership and management of RSGM Unimus. **Results:** Based on the calculation results of the ABC method in this study, it was obtained the unit cost of action on orthodontic specialist poly as follows: consultation and referral at a rate of Rp. 137,141, Print (study model, progress, reparation, and debonding) amounting to Rp 245,525, Lateral cephalometric analysis Rp. 138,875, Placement appliance fix ortho MBT / ROTH Rp 10,368,068, Placement appliance fix ortho self ligating Rp 20,487,461, Placement ortho removable appliance Rp 209,299, Fixed ortho control Rp 312,205, Removable ortho control Rp 209,299, Debonding Rp 210,016. This rates has been adjusted to the results of the FGD. **Conclusion:** The rates needs to be reviewed, maybe by recalculation or maybe not.

Keywords: Orthodontics Specialized Poly, Activity Based Costing (ABC), Focus Group Discussion (FGD).