

## Abstrak

### ANALISIS PENENTUAN TARIF PELAYANAN GIGI SPESIALISTIK PEDODONTIK DENGAN METODE *FULL COST PRICING* DI KLINIK BUNDA DENTAL CARE BEKASI

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**Latar Belakang:** Pada era saat ini tingkat kompetitif semakin tinggi dalam sektor kesehatan. Penentuan tarif yang efektif merupakan hal yang sangat penting dalam meningkatkan kualitas pelayanan dan mencegah terjadinya distorsi biaya. Metode *Activity Based Costing* adalah metode yang tepat dalam menentukan tarif pelayanan kesehatan. Penelitian ini bertujuan untuk mengetahui tarif dengan *Full Cost Pricing* untuk pelayanan spesialisik pedodontik di Klinik Bunda Dental Care Bekasi.

**Metodologi:** Metode analisis data yang digunakan adalah desain penelitian deskriptif komparatif kuantitatif. *Unit cost* pelayanan gigi spesialisik pedodontik dihitung menggunakan metode *Activity Based Costing* kemudian menggunakan metode *Full Cost Pricing* untuk menentukan tarif. Perhitungan dilakukan menggunakan *Microsoft Excel*.

**Hasil Penelitian:** Hasil perhitungan menunjukkan terdapat perbedaan antara tarif yang dihitung menggunakan metode *Full Cost Pricing* dengan tarif Klinik Bunda Dental Care saat ini. Perbedaan tarif berdasarkan analisis *unit cost* dengan metode *Activity Based Costing* memperoleh hasil yang lebih besar dibandingkan dengan tarif pelayanan spesialisik pedodontik Klinik Bunda Dental Care pada pelayanan konsultasi, ekstraksi anastesi topikal, ekstraksi anastesi filtrasi, tambalan *composite*, PSA open *bor*, PSA ganti obat, oral provilaksis dan pengisian GIC. Namun memperoleh hasil yang lebih kecil pada tarif tindakan tambalan GIC. Tarif yang dihitung sudah dijumlahkan dengan presentase jasa dokter sebesar 30%.

**Kesimpulan:** Hasil perbandingan menunjukkan terdapat perbedaan antara tarif yang dihitung menggunakan metode *Full Cost Pricing* dengan tarif Klinik Bunda Dental Care saat ini.

**Kata Kunci:** Pedodontik, *Full Cost Pricing*, *Activity-Based Costing*, *Unit Cost*, Tarif

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## Abstract

### **COST CALCULATION ANALYSIS OF SPECIALISTS PEDODONTIC DENTAL SERVICE USING FULL COST PRICING METHOD IN BUNDA DENTAL CARE CLINIC**

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**Background:** In today's era, the health sector's competitiveness is getting higher. Effective price calculations are fundamental to the improvement of health care and to prevent cost distortions. The activity-Based Costing method is appropriate in determining health service prices. This study aimed to calculate and determine the unit cost value of specialist pedodontic dental service at Bunda Dental Care Clinic.

**Methods:** The method of data analysis used is a descriptive comparative quantitative research design. Unit cost was applied by Activity Based Costing method. The cost was calculated by using computerized Microsoft Excel analysis.

**Results:** The calculation indicates that there are differences between price by using full-cost pricing and the current prices of Bunda Dental Clinic. The difference in price by using Full-Cost Pricing from unit cost by using Activity-Based Costing get higher results compared to Bunda Dental Care Clinic price at the consultation, extraction with topical anesthesia, extraction with filtration anesthesia, restoration with a composite, root canal treatment with open bor, root canal treatment with medicament change, oral prophylaxis, and the GIC filling. But the restoration with a GIC price using Activity Based Costing is lower than the current price of Bunda Dental Clinic. The price calculated has been added to the percentage of doctor services by 30%.

**Conclusion:** The findings outline that there are differences between price by using Full-Cost Pricing and the current price of Bunda Dental Clinic.

**Keywords:** Pedodontic, Full Cost Pricing, Activity-Based Costing, Unit Cost, Price

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