

RINGKASAN

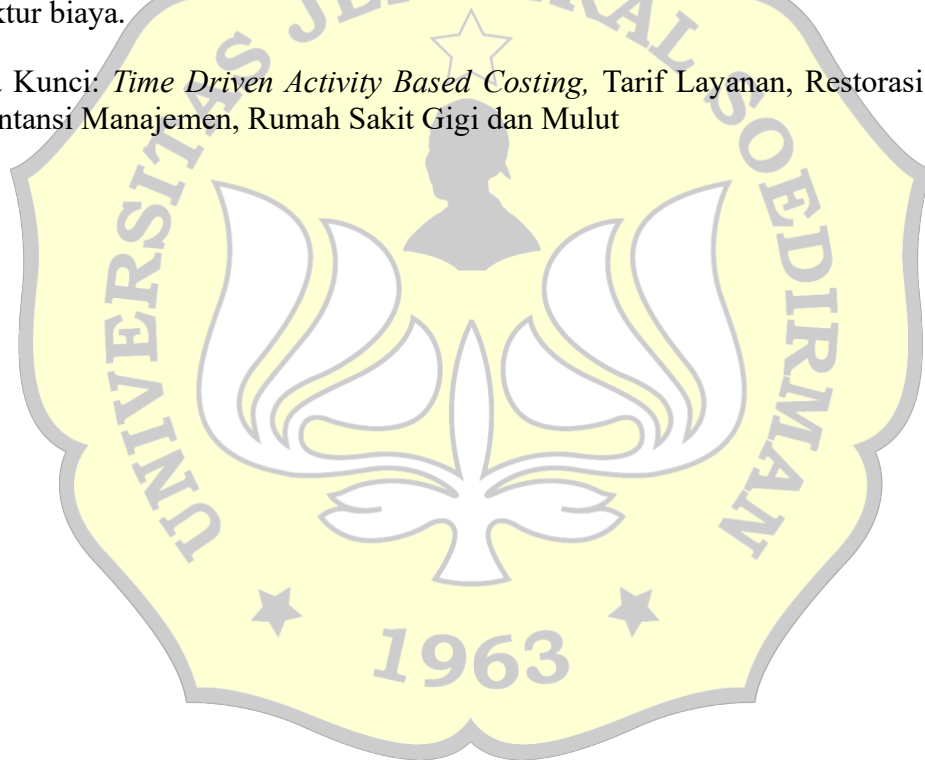
Penelitian ini dilatar belakangi oleh institusi kesehatan rumah sakit gigi dan mulut pendidikan Unsoed yang masih menggunakan metode penetapan tarif tradisional dengan mengalokasikan jasa layanan sebesar 44 persen dan sarana prasarana sebesar 56 persen. Metode tradisional dinilai kurang akurat karena tidak mempertimbangkan variasi waktu dalam penggunaan sumber daya yang sesungguhnya dialokasikan untuk tiap layanan, sehingga berpotensi menyebabkan distorsi harga dan subsidi silang antar tarif layanan, yang pada akhirnya dapat mempengaruhi keberlanjutan dan efisiensi operasional rumah sakit. Metode *time driven activity based costing* menjadi solusi untuk mengatasi permasalahan pada sistem *traditional costing*, karena kemampuannya dalam mengalokasikan biaya secara lebih tepat dengan menggunakan waktu aktual yang dihabiskan dalam setiap aktivitas sebagai dasar penggerak biaya (*cost driver*) utama.

Penelitian ini bertujuan untuk menganalisis metode perhitungan tarif yang digunakan di RSGMP Unsoed saat ini serta mengaplikasikan metode *time driven activity based costing* pada perhitungan tarif layanan restorasi gigi di unit pelayanan umum dengan cakupan enam jenis tarif. Penelitian ini menggunakan metode kualitatif dengan pendekatan studi kasus yang berasal dari data tahun 2024. Data dikumpulkan melalui wawancara mendalam dengan beberapa informan dari rumah sakit gigi dan mulut di kota x dan studi dokumentasi data internal milik institusi. Data dianalisis dan dihitung dengan mengimplementasikan langkah-langkah pada teori *time driven activity based costing* yang berupa identifikasi aktivitas, menghitung biaya sumber daya tiap komponen, perhitungan kapasitas praktis dan tarif biaya kapasitas, perumusan persamaan waktu, dan pengalokasian biaya ke tiap layanan yang diteliti.

Hasil penelitian menunjukkan bahwa RSGMP Unsoed terbukti masih menggunakan sistem *traditional costing* dari adanya ciri-ciri kepatuhan pada regulasi proporsi biaya, penggunaan data biaya historis, alokasi *overhead* berdasarkan target kunjungan, pemberian margin keuntungan pada biaya langsung, serta penyamarataan sistem skor untuk layanan yang memiliki kompleksitas berbeda-beda. Metode tradisional yang digunakan RSGMP Unsoed menghasilkan distorsi tarif dan *cross subsidy* antar layanan. Penerapan metode *time driven activity based costing* mengungkap adanya *under costing* pada tarif restorasi kerusakan kecil bahan GIC, kerusakan sedang bahan GIC, kerusakan besar bahan GIC, serta kerusakan besar bahan komposit dan mengungkap adanya *over costing* pada tarif restorasi kerusakan kecil bahan komposit dan kerusakan sedang bahan komposit. Temuan penelitian mengindikasikan terjadinya subsidi silang, yang mana keuntungan dari beberapa layanan digunakan untuk menutupi kerugian pada layanan lain.

Penelitian ini diharapkan dapat memberikan kontribusi empiris dan memperkaya literatur akuntansi manajemen khususnya penerapan TDABC pada penentuan tarif layanan. Penelitian ini memiliki keterbatasan terkait kelengkapan beberapa data yang dibutuhkan dalam perhitungan dan adanya penggunaan beberapa asumsi teoritis dalam mengimplementasikan metode TDABC. Sehingga penelitian belum bisa memberikan implikasi praktis bagi RSGMP Unsoed. Penelitian memberikan implikasi kebijakan agar RSGMP Unsoed dapat mempertimbangkan untuk mengadopsi kerangka kerja metode TDABC sebagai metode perhitungan tarif. Ketika ingin mengimplementasikan metode TDABC, disarankan agar RSGMP Unsoed bisa menganalisis biaya-biaya yang dikeluarkan untuk menjalankan operasionalnya dan mampu mengidentifikasi konsumsi waktu tiap layanan. Diharapkan peneliti selanjutnya dengan topik serupa untuk memperoleh data yang lebih detail supaya dapat mengolah informasi lebih akurat dan diharapkan pula untuk menjadikan berbagai produk layanan sebagai objek penelitian agar dapat memberikan gambaran komprehensif tentang keseluruhan struktur biaya.

Kata Kunci: *Time Driven Activity Based Costing*, Tarif Layanan, Restorasi Gigi, Akuntansi Manajemen, Rumah Sakit Gigi dan Mulut



SUMMARY

This study was motivated by the fact that the Unsoed dental and oral education hospital still uses a traditional tariff setting method, allocating 44 percent to services and 56 percent to infrastructure. The traditional method is considered inaccurate because it does not take into account variations in the time actually allocated for each service, which has the potential to cause price distortions and cross-subsidies between service rates and ultimately affect the sustainability and operational efficiency of the hospital. Time driven activity based costing method is a solution to overcome problems in traditional costing systems, due to its ability to allocate costs more accurately by using the actual time spent on each activity as the main cost driver.

This study aims to analyze the service rates calculation method currently used at Unsoed dental and oral education hospital and apply the time driven activity-based costing method to calculate dental restoration service rates in the general service unit, covering six types of service rates. This study uses a qualitative method with a case study approach based on data from 2024. Data was collected through in depth interviews with several informants from Unsoed dental and oral education hospital and internal data documentation studies. The data was analyzed and calculated by implementing the steps in the time driven activity based costing theory, which consist of identifying activities, calculating the resource cost of each component, calculating practical capacity and capacity cost rates, formulating time equations, and allocating costs to each service studied.

The results of the study show that Unsoed dental and oral education hospital is still using a traditional costing system, as evidenced by its compliance with cost proportion regulations, use of historical cost data, allocation of overhead based on target visits, provision of profit margins on direct costs, and equalization of the scoring system for services with varying degrees of complexity. The traditional method used by Unsoed dental and oral education hospital results in tariff distortions and cross subsidies between services. The application of the time driven activity based costing method revealed under costing in the restoration rates for minor damage to GIC materials, moderate damage to GIC materials, major damage to GIC materials, and major damage to composite materials, as well as over costing in the restoration rates for minor damage to composite materials and moderate damage to composite materials. The research findings indicate the occurrence of cross subsidies, whereby profits from some services are used to cover losses in other services.

This study is expected to provide empirical contributions and enrich the management accounting literature, particularly the application of TDABC in determining service rates. This study has limitations related to the completeness of some data needed in the calculation and the use of several theoretical assumptions in implementing the TDABC method. Therefore, this study cannot yet provide practical implications for Unsoed dental and oral education hospital. This study provides policy implications so that Unsoed dental and oral education hospital can consider adopting the TDABC method framework as a tariff calculation method. When implementing the TDABC method, it is recommended that Unsoed dental and oral education hospital analyze the costs incurred to run its operations and be able to identify the time consumption of each service. It is hoped that future researchers with similar topics will obtain more detailed data so that they can process information more accurately. It is also hoped that various service products will be used as research objects in order to provide a comprehensive picture of the overall cost structure.

Keywords: Time Driven Activity Based Costing, Service Rates, Dental Restoration, Management Accounting, Dental Hospital

