ABSTRAK

Latar Belakang : Permasalahan gigi dan mulut yang terjadi di Indonesia dialami oleh 57% penduduk dan yang mendapatkan perawatan dari tenaga medis hanya 10,2%. Prevalensi tertinggi permasalahan gigi dan mulut tersebut adalah gigi berlubang lebih dari 80%. Provinsi Daerah Istimewa Yogyakarta (DIY) memiliki rata-rata permalahan gigi dan mulut sebesar 65,59%. Banyaknya tindakan gigi yang harus ditangani menyebabkan permasalahan pembiayaan apabila tidak dilakukan perhitungan biaya satuan secara akurat agar dan apabila tidak menggunakan biaya sumber daya secara efisien.

Tujuan : Mengetahui biaya satuan dengan metode *Time Driven Activity Based Costing (TDABC)* dalam mengukur efisiensi biaya pelayanan tindakan gigi di suatu fasilitas kesehatan.

Metode : Penelitian studi kasus dengan desain penelitian deskriptif, menggunakan data primer dan sekunder melalui observasi langsung dan wawancara terkait aktivitas pelayanan gigi.

Hasil : Perhitungan biaya satuan dengan metode TDABC untuk tindakan devitalisasi pulpa Rp 99.140, tindakan kaping pulpa Rp 95.252, tindakan pembersihan karang gigi Rp 144.483, tambal gigi bahan Resin Komposit (RK) kecil Rp 91.429, tambal Resin Komposit (RK) sedang Rp 140.627, tambal Resin Komposit (RK) Besar Rp 196.226, tambal gigi bahan Semen Ionomer Kaca (SIK) Rp 117.050, pencabutan gigi dewasa dengan anastesi infiltrasi (citoject) yaitu Rp 172.555, pencabutan gigi anak (CE) Rp 76.425, prothesa gigi tiruan sebagian lepasan (GTSL) bahan Akrilik Rp 606.696 dan GTSL bahan Valplast Rp 672.462. Analisis efisiensi kapasitas atau sumber daya dilihat dari kapasitas tidak digunakan ruangan sebesar 92%, kapasitas terbesar yang digunakan adalah untuk biaya SDM yang menggunakan 56% dari total biaya.

Kesimpulan : Perhitungan biaya satuan dengan metode *Time Driven Activity Based* dapat dijadikan sebagai alat perhitungan biaya satuan yang akurat serta dapat mengukur efisiensi penggunaan sumber daya.

Kata Kunci : biaya satuan, penyakit gigi, tindakan poligigi, *time-driven activity based costing*, klinik pratama.

ABSTRACT

Background : *Dental and oral disease in Indonesia are experienced by 57% of the population and only 10.2% receive treatment from medical personnel. The highest prevalence of dental and oral problems is dental caries more than 80%. Daerah Istimewa Yogyakarta (DIY) has an average of 65.59% dental and oral problems. The large number of dental procedures that must be handled can causes problems in terms of financing if accurate unit cost calculations are not carried out. The purpose of calculating unit costs is to determine the efficiency of resource costs.*

Objective : *This research was conducted to determine unit costs using the Time Driven Activity Based Costing (TDABC) method in measuring the cost efficiency of dental procedures in a health facility.*

Method: *This research is case study with descriptive design research, using primary and secondary through direct observation and interviews related to dental service activities.*

Result: *Based on unit costs calculation for pulp devitalization procedures IDR 99.140, pulp capping procedures IDR 95.252, USS scaling procedures IDR 144.483, small Composite Resin (RK) dental fillings IDR 91.429, medium RK fillings IDR 140.627, Large RK fillings IDR 196.226, dental fillings Glass Ionomer Cement material IDR 117.050, adult tooth extraction with Citoject IDR 172.555, decidui tooth extraction with CE IDR 76.425, Acrylic removable partial denture prosthesis IDR 606.696 and Valplast IDR 672.462. Efficiency analysis of capacity or resources can be seen by the unused capacity of room which is 92% and the largest capacity used is for human resources costs which used 56% of total costs.*

Conclusion: *The application of Time-Driven Activity Based Costing method can be used as an accurate unit cost calculation tool and can measure the efficiency of resources for dental treatment.*

Keywords: *unit cost, oral disease, dental service, time-driven activity based costing, primary health care*