

**PERHITUNGAN *UNIT COST* PELAYANAN KESEHATAN GIGI DENGAN
METODE *ACTIVITY BASED COSTING*
DI PUSKESMAS PAUH KOTA PADANG**



SKRIPSI

**Sebagai salah satu syarat
Untuk memperoleh gelar sarjana pada
Fakultas Kedokteran Gigi Universitas Andalas**

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**FAKULTAS KEDOKTERAN GIGI
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**PERHITUNGAN UNIT COST PELAYANAN KESEHATAN GIGI
DENGAN METODE ACTIVITY BASED COSTING
DI PUSKESMAS PAUH KOTA PADANG**

Selvi Oktaviani

ABSTRAK

Latar Belakang: Permasalahan terkait kurangnya ketersediaan bahan kedokteran gigi di puskesmas akan menyebabkan aktivitas pelayanan kesehatan gigi untuk pasien menjadi terganggu. *Unit cost* menjadi salah satu cara untuk mengetahui jumlah biaya yang sebenarnya diperlukan untuk menghasilkan suatu produk. Metode *activity based costing* merupakan salah satu metode paling tepat untuk menghitung *unit cost*.

Tujuan: Mengetahui berapa besar nilai *unit cost* pelayanan kesehatan gigi di Puskesmas Pauh Kota Padang dengan menggunakan metode *activity based costing*.

Metode Penelitian: Jenis penelitian ini adalah penelitian deskriptif kuantitatif dengan menggunakan metode perhitungan *activity based costing*.

Hasil: Hasil penelitian dengan menggunakan metode *Activity Based Costing* menunjukkan bahwa *unit cost* pelayanan gigi di Puskesmas Pauh yaitu pelayanan konsultasi sebesar Rp 65.888, pelayanan ekstraksi gigi permanen sebesar Rp 176.657, pelayanan ekstraksi gigi sulung sebesar Rp 120.112, pelayanan tambalan GIC sebesar Rp 204.343, pelayanan penambalan komposit sebesar Rp 228.732, pelayanan premedikasi sebesar Rp 82.683, pelayanan *pulp capping* sebesar Rp 150.615 dan pelayanan scaling 142.834. Kesimpulan: Rata-rata *unit cost* pelayanan kesehatan gigi di Puskesmas Pauh pada tahun 2023 adalah Rp 146.483.

Kata Kunci: *Unit Cost*, *Activity Based Costing*, Pelayanan Kesehatan Gigi, Puskesmas

**UNIT COST CALCULATION OF DENTAL HEALTH SERVICES
USING ACTIVITY BASED COSTING METHOD
AT THE PAUH PUBLIC HEALTH CENTER, PADANG CITY**

Selvi Oktaviani

ABSTRACT

Background: Problems related to the lack of availability of dental materials at community health centers will cause dental health service activities for patients to be disrupted. Unit costs are one way to find out the actual amount of costs needed to produce a product. The activity based costing method is one of the most appropriate methods for calculating unit costs.

Purpose: To determine the unit cost of dental health services at Pauh Public Health Center in Padang City using the activity-based costing method.

Research Method: This type of research is quantitative descriptive research using the activity-based costing method.

Results The results of research using the Activity Based Costing method show that the unit cost of dental services at the Pauh Community Health Center is consultation services of IDR 65.888, permanent tooth extraction services of IDR 176.657, primary tooth extraction services of IDR 120.112, GIC filling services of IDR 204.343, composite filling service of IDR 228.732, services premedication is IDR 82.683, pulp capping service is IDR 150.615 and scaling service is IDR 142.834. Conclusion: The average unit cost of dental health services at the Pauh Community Health Center in 2023 is IDR 146.483. Research Method: This type of research is quantitative descriptive research using the activity based costing (ABC) calculation method..

Keywords: Unit Cost, Activity Based Costing, Dental Health Services, Community Health Center