

DAFTAR PUSTAKA

- Abdel Fattah, M. A., Barghouth, M. H., Wassel, M. O., Deraz, O. H., Khalil, A. E., Sarsik, H. M.,... Abou El Fadl, R. K. (2022). Epidemiology of dental caries in permanent dentition: evidence from a population-based survey in Egypt. *BMC Public Health*, 22(1), 2438. doi: 10.1186/s12889-022-14844-9
- AlBaty A, AlGhasham H, Al Wusaybie M, El Tantawi M. Dental expenditure and catastrophic dental expenditure in Eastern Saudi Arabia: Pattern and associated factors. *J Clin Exp Dent*. 2019 Jul 1;11(7):e601-e608. doi: 10.4317/jced.55820. PMID: 31516657; PMCID: PMC6731009.
- Aljunid, S. 2013. Pengembangan Ina-Cbgs. Rapat Kerja Ina-Cbgs. Jakarta: National Casemix Center Kemenkes RI.
- Álvarez, J., León, M., Planas, M., & de Lorenzo, A. G. (2010). The importance of the coding of hospital malnutrition in the health strategy of the European Union; a Spanish contribution. *Nutrición Hospitalaria*, 25(6), 873-880.
- Alwasel, N. A., Alsikhan, A. M., Sabil Alharbi, T. H., Hussin Alharbi, M. R., Turki Alharbi, S. S., Abdel-Ali Al-Rashidi, A., Raja Alharbi, A. A., Ahmad Alfaifi, S., & Abdullah Alqasir, K. F. (2025). Utilization And Interpretation Of Laboratory Results In Pharmacy Practice: Perspectives Of Pharmacists And Laboratory Technicians. *Journal Of Population Therapeutics And Clinical Pharmacology*.
- Amalia, R., Kasmianti, N., Yorismanto, Y., Hartono, B., & Daud, A. G. (2025). Sistem Anggaran Rumah Sakit Yang Berorientasi Kinerja Untuk Meningkatkan Kualitas Layanan. *RIGGS: Journal of Artificial Intelligence and Digital Business*, 4(2).
- Ardakani MSZ, Bayati M. Global situation of oral health coverage toward universal health coverage: A scoping review. *Prev Med Rep*. 1 September 2025;58:103227. doi: 10.1016/j.pmedr.2025.103227. PMID: 40950941; PMCID: PMC12424229.
- Arfati, H. (2024). Kesesuaian Anggaran Belanja Administrasi Umum Dengan Indikator Kinerja Keuangan Dan Operasional (IKKO) Sesuai Kepdirjen Nomor 768 Tahun 2023 Di Pusat Mata Nasional Rumah Sakit Mata Cicendo Bandung Tahun 2023. *Blantika: Multidisciplinary Journal*, 2(9).
- Asiri, A. M., Al Rubaie, A. M., Al Jeedah, M. S., Assiri, M., Alqahtani, A., Alqahtani, A., Asiri, M. A., & Almunif, S. (2025). Strengthening Healthcare Through Departmental Synergy: A Multidisciplinary Review of All Medical Departments and Their Role in Improving Outcomes and Reducing Medical Errors. *Journal of Posthumanism*, 5(1).
- Athanasakis, K., Nomikos, N., Agorastos, G., & Zisis, K. (2022). Hospital Pharmaceutical Expenditure: A Need to Focus on an “obscure” and Growing Component of Pharmaceutical Spending. In *European Journal of Hospital Pharmacy* (Vol. 30, Issue 1).
- Badan Penyelenggara Jaminan Sosial Kesehatan. (2020). Laporan pengelolaan program JKN.

- Bai G, Zare H. Hospital Cost Structure and the Implications on Cost Management During COVID-19. *J Gen Intern Med*. 2020 Sep;35(9):2807-2809. doi: 10.1007/s11606-020-05996-8. Epub 2020 Jun 30. PMID: 32607935; PMCID: PMC7326305.
- Bashir NZ. Update on the prevalence of untreated caries in the US adult population, 2017-2020. *J Am Dent Assoc*. 2022 Apr;153(4):300-308. doi: 10.1016/j.adaj.2021.09.004. Epub 2021 Dec 22. PMID: 34952680.
- Bertilsson, C., Borg, E., Sten, S., Hessman, E., Sjöblom, H., & Lingström, P. (2022). Prevalence of Dental Caries in Past European Populations: A Systematic Review. *Caries Res*, 56(1), 15-28. doi: 10.1159/000522326
- Borges, M. M., Custódio, L. A., Cavalcante, D. de F. B., Pereira, A. C., & Carregaro, R. L. (2023). Direct Healthcare Cost of Hospital Admissions for Chronic Non-Communicable Diseases Sensitive to Primary Care in the Elderly. *Ciencia e Saude Coletiva*, 28(1).
- Centers for Disease Control. Fast Facts: Health and Economic Costs of Chronic Conditions. 2025. <https://www.cdc.gov/chronic-disease/data-research/facts-stats/index.html>
- Cheong, S. C., Vatanasapt, P., Yi-Hsin, Y., Zain, R. B., Kerr, A. R., & Johnson, N. W. (2017). Oral cancer in South East Asia: Current status dkk future directions. *Translational Research in Oral Oncology*, 2, 2057178X17702921. doi: 10.1177/2057178x17702921
- Christou, C. D., Athanasiadou, E. C., Tooulias, A. I., Tzamalīs, A., & Tsoulfas, G. (2022). The Process of Estimating the Cost of Surgery: Providing a Practical Framework for Surgeons. In *International Journal of Health Planning and Management* (Vol. 37, Issue 4).
- Chrysanthos D. Christou, Eleni C. Athanasiadou, Andreas I. Tooulias, Argyrios Tzamalīs, Georgios Tsoulfas. The process of estimating the cost of surgery: Providing a practical framework for surgeons. Volume 37, Issue 4 July 2022. <https://doi.org/10.1002/hpm.3431>
- Cornelia Melinda Adi Santoso, Taufan Bramantoro, Minh Chau Nguyen, Zsuzsa Bagoly and Attila Nagy. (2020). Factors Affecting Dental Service Utilisation in Indonesia: A Population-Based Multilevel Analysis. *Int. J. Environ. Res. Public Health* 2020, 17, 5282; doi:10.3390/ijerph17155282
- Cutler RL, der Linden NV, Charlie Benrimoj SI, Fernandez-Llimos F, Garcia-Cardenas V. An evidence-based model to consolidate medication adherence cost estimation: the medication adherence cost estimation framework. *J Comp Eff Res*. 2019 Jun;8(8):555-567. doi: 10.2217/ce-2018-0099. Epub 2019 May 22. PMID: 31116029.
- Design and development of the Diagnosis Related Groups [https://www.cms.gov/icd10m/version37-fullcode-ms/fullcode_cms/Design_and_development_of_the_Diagnosis_Related_Group_\(DRGs\).pdf](https://www.cms.gov/icd10m/version37-fullcode-ms/fullcode_cms/Design_and_development_of_the_Diagnosis_Related_Group_(DRGs).pdf)
- Dewi, N. H., Rahmi, S. F., Hartono, B., & Wizraa, I. (2025). Pengaruh Klasifikasi Biaya Terhadap Efisiensi Pengelolaan Keuangan Rumah Sakit. *RIGGS: Journal of Artificial Intelligence and Digital Business*, 4(2).
- Dkkargie, G. (2008). Introduction to Health Economics Retrieved from https://www.cartercenter.org/resources/pdfs/health/ephti/library/lecture_notes/health_science_students/ln_intro_to_health_economics_final.pdf

- Dkkersen, R., & Newman, J. F. (2005). Societal dkk Individual Determinants of Medical Care Utilization in the United States. 83(4). doi: 10.1111/j.1468-0009.2005.00428.x.
- Drummond, M. F., et al. (2015). Methods for the economic evaluation of health care programmes. Oxford University Press.
- Ellinides A, Manolopoulos PP, Hajymiri M, Sergentanis TN, Trompoukis P, Ntourakis D. Outpatient Hysterectomy versus Inpatient Hysterectomy: A Systematic Review and Meta-analysis. J Minim Invasive Gynecol. 2022 Jan;29(1):23-40.e7. doi: 10.1016/j.jmig.2021.06.012. Epub 2021 Jun 25. PMID: 34182138.
- Fang, K., Hoffman, N., Krumm, N., & Mathias, P. (2023). An Organization-Wide Analysis of Laboratory Test Cost Variables and Costs as Displayed in the Electronic Health Record: First Steps. *American Journal of Clinical Pathology*, 160(Supplement_1).
- Febrian, Lukman, S., Suhairi, & Hardisman. (2019). Kapitasi payment analysis based on the functioning of the dental health service at the first-hdtk health facility in the national insurance system in Padang city. *Pakistan Journal of Medical dkk Health Sciences*, 13(2), 528-530.
- Fereshteh Farzianpour, Efat Mohamadi, Zhila Najafpour, Taraneh Yousefinezhadi, Sara Forootan & Abbas Rahimi Foroushani. Evaluation of Effective Factors on the Clinical Performance of General Surgeons in Tehran University of Medical Science, 2015. *Global Journal of Health Science*; Vol. 8, No. 9; 2016. December 29, 2015 doi:10.5539/gjhs.v8n9p66
- Firani Rahmarani, Rd. N., Komara, E., Rubini, R. A., & Syaodih, E. (2025). Inovasi Strategi Keuangan RSUD Dr. Adjidarmo Lebak dalam Peningkatan Pendapatan. *Entrepreneur: Jurnal Bisnis Manajemen Dan Kewirausahaan*, 6(2).
- Flynn, T. R. (2003). Oral and maxillofacial infections. *Journal of Oral and Maxillofacial Surgery*, 61(3), 292–303.
- Ganesh, D., Sreenivasan, P., Öhman, J., Wallström, M., Braz-Silva, P. H., Giglio, D.,... Hasséus, B. (2018). Potentially Malignant Oral Disorders: Cancer Transformation. *Anticancer Res*, 38(6), 3223-3229. doi: 10.21873/anticancer.12587
- Garrison, R. H., Noreen, E. W., & Brewer, P. C. (2008). *Managerial Accounting Akuntansi Manajerial Buku 1*. Jakarta: Salemba Empat.
- Ghani, A., et al. (2021). Evaluasi implementasi JKN dan INA-CBGs di Indonesia. *Jurnal Kebijakan Kesehatan Indonesia*, 10(2), 85–92.
- Glick M, Williams DM. FDI Vision 2030: Delivering Optimal Oral Health for All. *Int Dent J*. 2021 Feb;71(1):3-4. doi: 10.1016/j.identj.2020.12.026. Epub 2021 Jan 18. PMID: 33478782; PMCID: PMC9188664
- Goldfield N. The evolution of diagnosis-related groups (DRGs): from their beginnings in case-mix resource use theory to their implementation for payment to their current use for quality within the hospital. *Qual Manag Heal Care*. 2010;19:3–16.
- Goldfield, N. I., Fuller, R. L., & Averill, R. F. (2009). Paying for quality dkk coordination: aligning provider payments with global goals. *Am J Med Qual*, 24(6), 480-488. doi: 10.1177/1062860609341195
- Gómez-Huelgas, R., Dalekos, G. N., Dicker, D., & Montano, N. (2024). Internal Medicine in the 21st Century: Back to the Future. *European Journal of Internal Medicine*, 128.

- Handlon, L., Simpson, K., Leaming, L., & Williams, D. (2025). Trends in Hospital Administrative Costs: Urban–Rural Disparities, Barriers, and Reduction Strategies. *Health Affairs Scholar*, 3(8).
- Hariyani N, Setyowati D, Sari MR, Maharani DA, Nair R, Sengupta K. Factors influencing the utilization of dental services in East Java, Indonesia. *F1000Res*. 2020 Jul 3;9:673. doi: 10.12688/f1000research.23698.2. PMID: 33968372; PMCID: PMC8082568.
- Hasbullah Thabrany. (2014). Jaminan Kesehatan Nasional
- Horngren, C. T., Datar, S. M., & Rajan, M. V. (2015). *Cost Accounting - A Managerial Emphasis*. Boston: Pearson.
- Jain, N., Dutt, U., Radenkov, I., & Jain, S. (2023). WHO's global oral health status report 2022: Actions, discussion dkk implementation. *Oral Diseases*, n/a(n/a). doi: <https://doi.org/10.1111/odi.14516>
- Jala, S. P., & Musthofa, S. B. (2019). *Pembiayaan Kesehatan Bagi Masyarakat Miskin*. Semarang: Universitas Diponegoro.
- Jimeno, C., Sy, R. A., De La Pena, P., Cipriano, C., Tan, R., Pabelo, A., & Ng, J. Y. S. (2021). Direct medical costs of type 2 diabetes mellitus in the Philippines: Findings from two hospital databases and physician surveys. *BMJ Open*, 11(10), 1–10. <https://doi.org/10.1136/bmjopen-2021-049737>
- José Villegas-Ortega, Luciana Bellido-Boza and David Mauricio.2021. Fourteen years of manifestations and factors of health insurance fraud, 2006– 2020: a scoping review. *BMC Health and Justice*, (2021) 9:26. <https://doi.org/10.1186/s40352-021-00149-3>
- Juniat, V., Athwal, S., & Khdkkwala, M. (2019). Clinical coding and data quality in oculoplastic procedures. *Eye*, 33(11), 1733–1740. doi: 10.1038/s41433-019-0475-2
- K. VanHaecht, M. Panella, R. van Zelm, W. Sermeus, An overview on the history and concept of care pathways as complex interventions, *J. Integr. Care Pathw.* 14 (3) (2010) 117–123.
- Kadam, S., Luharia, A. A., Mishra, G. V., & Tivaskar, S. P. (2024). Human Resources in Health Care - Governance, Operation, Handling, and Oversight. In *Journal of Datta Meghe Institute of Medical Sciences University* (Vol. 19, Issue 2).
- Kassebaum N, Smith A, Bernabe T, Fleming T, Reynolds A, Vos T, et al. Global, regional, and national prevalence, incidence, and disability-adjusted life years for Oral conditions for 195 Countries, 1990–2015: a systematic analysis for the global burden of diseases, injuries, and risk factors. *J Dent Res*. 2017;96(4):380–7.
- Kaye, D. R., Luckenbaugh, A. N., Oerline, M., Hollenbeck, B. K., Herrel, L. A., Dimick, J. B., & Hollingsworth, J. M. (2020). Understanding the Costs Associated with Surgical Care Delivery in the Medicare Population. *Annals of Surgery*, 271(1).
- Kemenkes. (2018). *Laporan Riset Kesehatan Dasar 2018*. Jakarta: Kementerian Kesehatan RI.
- Kementerian Kesehatan RI. (2016). *Pedoman INA-CBGs dalam JKN*.
- Lee, K.H. (2020). Interpersonal violence and maxillofacial trauma. *Journal of Oral and Maxillofacial Surgery*.
- Listl, S., Galloway, J., Mossey, P. A., & Marcenes, W. (2015). Global economic impact of dental diseases. *Journal of Dental Research*, 94(10), 1355–1361.

- Manasikana, A., Suryawati, C., & Pujiarto. (2025). Tinjauan Literatur Analisis Biaya Rumah Sakit Dengan Pendekatan Activity-Based Costing (ABC). *COMSERVA : Jurnal Penelitian Dan Pengabdian Masyarakat*, 4(12).
- Marliza Noor Hayatie, Hubungan Biaya Obat Terhadap Biaya Riil Pada Pasien Rawat Inap Jamkesmas Di Rsud Ulin Banjarmasin. (2017). *Jiis (Jurnal Ilmiah Ibnu Sina): Ilmu Farmasi Dan Kesehatan*, 2(1), 82-92. <https://doi.org/10.36387/jiis.v2i1.85>
- Meidiawaty, F., & Hoesein, Z. A. (2024). Kepastian Hukum Bagi Rumah Sakit Di Indonesia Dan Belanda Dalam Proses Audit Pasca Klaim. *RIO LAW JURNAL*, 6(1).
- Mohammad Saleh Koushki, How is the Cost Structure of Hospital in Developing Countries? A Case of Public University Hospitals in Iran. <http://jhmi.sums.ac.ir> *J Health Man & Info* 2020, 7(3), 179–186
- Molina, G., et al. (2019). Diagnosis coding accuracy and hospital reimbursement. *Health Policy*, 123(7), 654–660.
- Muath Ibrahim AlDuhailan, Fahad Abdulaziz AlSubaie, Abdulelah Abdulaziz AlMagrabi, Manahi Ayadh AlQahtani, Hassan Ahmed Salami, & Ahmed Hashim AlMusallam. (2025). Literature Review: The Impact of Clinical Pharmacy Services on Patient Outcomes in Chronic Disease Management. *World Journal of Biology Pharmacy and Health Sciences*, 23(3).
- Nabila Fitri Handayani, Suwendar, & Ratu Choesrina. (2022). Kajian Literatur Kesesuaian Biaya Terapi Riil Dengan Tarif INA-CBGs Penyakit Diabetes Mellitus Tipe 2 Rawat Inap Pada Rumah Sakit Yang Berdomisili Di Pulau Jawa. *Bandung Conference Series: Pharmacy*, 2(2).
- Narayanan, S. P., Rath, H., Pdkka, A., Mahapatra, S., & Kader, R. H. (2021). Prevalence, Trends, dkk Associated Risk Factors of Traumatic Dental Injury among Children dkk Adolescents in India: A Systematic Review dkk Meta-analysis. *J Contemp Dent Pract*, 22(10), 1206-1224.
- Nouraei, S., Hudovsky, A., Frampton, A., Mufti, U., White, N., Wathen, C.,... Darzi, A. (2015). A study of clinical coding accuracy in surgery: implications for the use of administrative big data for outcomes management. *Annals of surgery*, 261(6), 1096-1107.
- Nugraha, F., IH, H., Kurniawan, H., & Najini, R. (2024). Peningkatan Kualitas Hidup Pasien Hipertensi Dan Diabetes Mellitus Melalui Promosi Kesehatan Di UPT Puskesmas Alianyang Kota Pontianak. *PengabdianMu: Jurnal Ilmiah Pengabdian Kepada Masyarakat*, 9(7).
- Palmer, G., & Reid, B. (2001). Evaluation of the Performance of Diagnosis-Related Groups dkk Similar Casemix Systems: Methodological Issues. *Health Services Management Research*, 14(2), 71-81. doi: 10.1177/095148480101400201
- Pasic N, Akindolire J, Churchill L, Ndoja S, Del Balso C, Lawendy AR, Lanting B, Degen RM. Cost and safety of inpatient versus outpatient open reduction internal fixation of isolated ankle fractures. *Can J Surg*. 2022 Apr 8;65(2):E259-E263. doi: 10.1503/cjs.016420. PMID: 35396267; PMCID: PMC9259383.
- Peraturan Menteri Kesehatan Republik Indonesia Nomor 27 Tahun 2014 Tentang Petunjuk Teknis Sistem Indonesian Case Base Groups (INA-CBGs) (2014).
- Permana Putra, D., Syakurah, R. A., Idris, H., Flora, R., Najmah, N., & Misnaniarti, M. (2024). The Relationship Between Chronic Disease Management Program (Prolanis)

- for Diabetes Mellitus and Outpatient Visits Diabetes Mellitus Patients at Class C Palembang Hospitals in 2023. *Eduvest - Journal of Universal Studies*, 4(8).
- Petti, S., Glendor, U., & Dkkersson, L. (2018). World traumatic dental injury prevalence dkk incidence, a meta-analysis-One billion living people have had traumatic dental injuries. *Dent Traumatol*, 34(2), 71-86. doi: 10.1111/edt.12389
- Pham Thi, D., Ong The, D., Nguyen Huy, T., & Truong Thi, N. (2023). Costing of Diagnosis and Treatment Hepatitis C in Vietnam. *Journal of Health and Development Studies*, 07(05).
- Pizarro, V.; Ferrer, M.; Domingo-Salvany, A.; Benach, J.; Borrell, C.; Pont, A.; Schiaffino, A.; Almansa, J.; Tresserras, R.; Alonso, J. The utilization of dental care services according to health insurance coverage in Catalonia (Spain). *Community Dent. Oral Epidemiol.* 2009, 37, 78–84. [CrossRef]
- Pongpirul, K., & Robinson, C. (2013). Hospital manipulations in the DRG system: a systematic scoping review. *Asian Biomedicine*, 7(3), 301-310.
- Poudel AN, Price P, Lowin J, Shilpakar R, Nakarmi K, Potokar T. The cost of inpatient burn management in Nepal. *Burns*. 2021 Nov;47(7):1675-1682. doi: 10.1016/j.burns.2021.01.016. Epub 2021 Feb 9. PMID: 33947601
- Rahmawati, D. (2024). Kualitas Hidup Pasien Diabetes Melitus Dan Hipertensi Dalam Program Penyakit Kronis (Prolanis) Di Indonesia: Narrative Review. *Jurnal Mandala Pharmacon Indonesia*, 10(1).
- Rendrayani F, Utami AM, Insani WN, Puspita F, Alfian SD, Nguyen T, Puspitasari IM. Interventions to improve pharmacists' competency in chronic disease management: a systematic review of randomized controlled trials. *BMC Med Educ*. 2024 Dec 18;24(1):1441. doi: 10.1186/s12909-024-06393-z. PMID: 39696183; PMCID: PMC11654421.
- Renton, T., Smeeton, N., & McGurk, M. (2012). Predictors of difficulty in third molar surgery. *British Dental Journal*, 212(3), E6.
- Rizanda Machmud, Syafrawati, Syed Mohamed Aljunid, Rima Semiarty. Does moral hazard occur in the implementation of social health insurance? Evidence from public hospitals in a rural province of Indonesia. *Asia Pacific Fraud Journal*, Volume 5, Nomor 1 (January-June) 2020 <http://apfjournal.or.id/index.php/apf>
- Rosminah. Development of oral health Casemix System. Padang. 2023
- S. Naran, A. Hudovsky, J. Antscherl, S. Howells, S.A.R. Nouraei, Audit of accuracy of clinical coding in oral surgery, *British Journal of Oral and Maxillofacial Surgery* 52 (2014) 735–739. <http://dx.doi.org/10.1016/j.bjoms.2014.01.026>
- Saperi, B., Amrizal, M., Rohaizat, B., Zafar, A., & Syed, A. (2005). Implementation of case-mix in the UKM hospital: the progress. *MJPHM*, 5(Supplement 2), 45-53.
- Satibi, S., Dkkayani, T. M., Endarti, D., Suwantara, I. P. T., & Agustini, N. P. D. (2019). Comparison of Real Cost Versus the Indonesian Case Base Groups (INA-CBGs) Tariff Rates Among Patients of High- Incidence Cancers Under the National Health Insurance Scheme. *Asian Pac J Cancer Prev*, 20(1), 117-122. doi: 10.31557/apjcp.2019.20.1.117
- Simanjuntak, M. R., Yuliandini, M., & Hulu, V. T. (2025). Analysis Of The Quality Of Pharmaceutical Services On The Satisfaction Of Patients With Type 2 Diabetes Mellitus At Royal Prima Hospital, Medan City. *Abdi Dosen : Jurnal Pengabdian Pada Masyarakat*, 9(2).

- Starner, C. I., Bowen, K., & Gleason, P. P. (2022). Drug Super Spender Tsunami: An Integrated Medical and Pharmacy Benefits Assessment. *Journal of Managed Care and Specialty Pharmacy*, 28(11).
- Supa Pengpid, and Karl Peltzer (2021). Prevalence and correlates of dental service utilisation among a national general adult population sampel in Sudan. *BMC Oral Health* (2021) 21:61
- Supa Pengpid, and Karl Peltzer (2021). Prevalence and correlates of dental service utilisation among a national general adult population sampel in Sudan. *BMC Oral Health* (2021) 21:61
- Susi S, Machmud R, Aljunid SM, Astoeti TE, Syafrawati. Oral health payment systems around the world: structures, challenges, and trends, a scoping review. *BMC Oral Health*. 2026 May 1;26(1):877. doi: 10.1186/s12903-026-08463-8. PMID: 42067812; PMCID: PMC13191923.
- Susi , S., Machmud, R., Aljunid, S. M., & Astoeti, T. E. (2026). Analisis Perbandingan Unit Cost dengan Tarif INA-CBGs pada Perawatan Odontektomi di Rumah Sakit Umum Daerah Rasyidin Padang. *Jurnal Ners*, 10(3), 6803–6809. <https://doi.org/10.31004/jn.v10i3.58172>
- Syafrawati, S., Machmud, R., Aljunid, S. M., & Semiarty, R. (2023). Incidence of moral hazards among health care providers in the implementation of social health insurance toward universal health coverage: evidence from rural province hospitals in Indonesia. *Front Public Health*, 11, 1147709. doi: 10.3389/fpubh.2023.1147709
- Syed Mohamed Aljunid, Hossein Moshiri, Zafar Ahmed. Measuring Hospital Efficiency, Theory and Methods. Casemix Solutions
- Teshome, A., Muche, A., & Girma, B. (2021). Prevalence of Dental Caries dkk Associated Factors in East Africa, 2000-2020: Systematic Review dkk Meta-Analysis. *Front Public Health*, 9, 645091. doi: 10.3389/fpubh.2021.645091
- Thabrany, H. (2013). Asuransi Kesehatan Nasional. Jakarta: Pamjaki.
- Thabrany, H. (2014). Jaminan Kesehatan Nasional. Jakarta: PT Raja Grafindo Persada.
- Thuntita Wisaijhon, Atiphan Pimkhaokham, Phenkhae Lapying, Chumpot Itthichaisri, Supasit Pannarunothai, Isao Igarashi dkk Koichi Kawabuchi. New Casemix Classification as an Alternative Method for Budgdkkocation in Thai Oral Healthcare Service: A Pilot Study. *International Journal of Dentistry* Volume 2010, Article ID 231398, page 1-13 doi:10.1155/2010/231398
- van Ommen-Nijhof, A., Retèl, V. P., Konings, I. R. H. M., & Sonke, G. S. (2022). [Clinical Efficiency Research with Expensive Drugs: Doing More with Less Investment]. *Nederlands Tijdschrift Voor Geneeskunde*, 166.
- Wahyuni, R. T., Witcahyo, E., & Herawati, Y. T. (2023). Hubungan Karakteristik Pasien, Prosedur, Dan Penyakit Penyerta Dengan Biaya Langsung Medis Pada Pasien Rawat Inap Jantung Koroner. *Jurnal Ekonomi Kesehatan Indonesia*, 8(1).
- Wang, X., Wang, R. S., Qin, X., Huang, Y. N., Chiu, H. C., & Wang, B. L. (2023). Exploring Human Resource Management in the Top Five Global Hospitals: A Comparative Study. *Frontiers in Public Health*, 11.
- Wardhana, M. P., Gumilar, K. E., Rahmadhany, P., Rosita Dewi, E., & Laksana, M. A. C. (2020). Ina-Cbgs Claim versus Total Hospital Cost: A Vaginal Delivery Investigation

- at Airlangga University Academic Hospital, Indonesia. *Journal of Public Health Research*, 9(4), jphr.2020.1999. doi: 10.4081/jphr.2020.1999
- WHO. (2010a). *International Classification of Diseases 10th Revision*: World Health Organization.
- WHO. (2010b). *International Classification of Diseases, 9th Revision, Clinical Modification (ICD- 9- CM)*: World Health Organization.
- WHO. (2023). Oral health. Retrieved 22 September, 2023, from <https://www.who.int/news-room/fact-sheets/detail/oral-health>
- World Health Organization. (2022). *Global oral health status report*.
- World Health Organization. *Noncommunicable diseases*. 2025. <https://www.who.int/news-room/fact-sheets/detail/noncommunicable-diseases>
- Yuliasuti, F., Dkkayani, T. M., Endarti, D., & Kristina, S. A. (2023). Breast, cervical, dkk lung cancer: A comparison of real healthcare costs dkk INA-CBGs rates in the era of national health insurance. *Pharm Pract (Granada)*, 21(1), 2768. doi: 10.18549/PharmPract.2023.1.2768
- Zafirah, S., Nur, A. M., Puteh, S. E. W., & Aljunid, S. M. (2018). Potential loss of revenue due to errors in clinical coding during the implementation of the Malaysia diagnosis related group (MY-DRG®) Casemix system in a teaching hospital in Malaysia. *BMC Health Services Research*, 18(1), 1-11.

