

THE ROLE OF STRATEGIC MANAGEMENT ACCOUNTING IN THE SUSTAINABLE DEVELOPMENT GOALS DURING THE COVID-19 PANDEMIC YARSI DENTAL AND ORAL HOSPITAL

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Abstract: This study aims to determine the application of Sustainable Development Goals (SDGs) in the Field of Health and Education to pursue a profession in dentistry at YARSI Dental and Oral Hospital. The method used in this study is the literature review method. The data collection technique uses purposive sampling with a total of 3 (three) people with data collection used through observation, interviews and documentation, then analyzed using the data reduction stage, data presentation and drawing conclusions. The results of this study indicate that the Implementation of Sustainable Development Goals (SDGs) in the Field of Health and Education. This research can enrich the empirical analysis of the relationship between health in hospitals and educational indicators as the basis for policy making that supports the achievement of Sustainable Development Goals. In addition to the problems that until now have occurred a lot in the fields of health and education, in the future, it is hoped that it will be able to change the concept of change that is much better and directed so as to produce complete services and quality education for every hospital, especially hospitals with health and education services.

Keywords: Strategic Management Accounting, Sustainable Development Goals (SDGs).

INTRODUCTION

The Sustainable Development Program (SDGs) is a global commitment that has been agreed upon by leaders in the world, including Indonesia. The SDGs are a continuation of the implementation of the Millennium Development Goals (MDGs). According to BAPPENAS, the SDGs focus on efforts to prosper the world community with 17 goals that have been set, including: (1) No Poverty; (2) No Hunger; (3) Healthy and Prosperous Life; (4) Quality Education; (5) Gender Equality; (6) Clean Water and Proper Sanitation; (7) Clean and Affordable Energy; (8) Decent Work and Economic Growth; (9) Industry, Innovation and Infrastructure; (10) Reduced inequality; (11) Sustainable Cities and Settlements; (12) Responsible Consumption and Production; (13) Handling Climate Change; (14) Ocean Ecosystems; (15) Mainland Economy; (16) Peace, Justice and Resilient Institutions; (17) Partnerships to Achieve Goals.

At the beginning of 2020, the whole world experienced changes in lifestyle and had an impact on the global economy due to the Covid-19 Virus. Covid-19 case was first discovered in Indonesia on March 2, 2020. In order to reduce the spread of the Covid-19 virus, the Government of Indonesia issued a policy to limit community mobility by imposing Large-Scale Social Restrictions (PSBB) and the Implementation of Community Activity Restrictions (PPKM). In addition, the Government of Indonesia provides hospitals and other facilities to

accommodate Covid-19 patients, as well as issuing vaccination policies in stages, such as phase 1 vaccines, phase 2 vaccines and booster vaccines.

Economic conditions during the Covid-19 pandemic experienced uncertainty, several companies implemented a work from home (WFH) system to reduce the burden of operational costs by laying off their employees. Company management is required to innovate to issue strategic policies to carry out cost efficiency with the aim of achieving competitive advantages over its competitors without compromising the quality and service provided to consumers. The role of strategic management accounting has become very important in dealing with economic conditions during the pandemic.

According to Huyen (2022), strategic management accounting is an effective system in providing strategic information to help company managers make strategic decisions to improve management performance, grow competitive advantage and reduce risks from the unit's business environment. Strategic management accounting can provide policy recommendations for management to maintain the sustainability of its business, but the application of strategic management accounting in the company depends on internal and external factors of the company. This research focuses on hospitals as health services

Hospitals have different characteristics from other business entities. In research conducted by Mohammed, et al. (2019), Strategic Management Accounting Information and Performance of Private Hospitals in Malaysia, shows that private hospitals in Malaysia use strategic management accounting to achieve competitive advantage in the field of healthcare. The provision of health facilities in hospitals must be strategically planned through long-term use planning and requires considerable investment value. Strategic management accounting will provide recommendations to management in making long-term investment decisions.

In its operational activities, the hospital as a service unit in the health sector produces medical and non-medical waste. Research conducted by Husni, et al. (2022), Analysis of the Application of Environmental Accounting in Hospital X in the Pandemic Period, explained that the impact arising from the Covid-19 pandemic has increased the amount of medical waste and become a challenge for hospital management in overcoming waste treatment. Hospital waste treatment is related to strategic management policies that concern hospital operational costs. Generally, the handling of solid waste treatment produced by hospitals is

managed by a third party as a partner who has been appointed by management. Meanwhile, liquid waste is processed by itself with a Wastewater Treatment Plant (WWTP) which is supervised by agencies related to the living environment.

After the Covid-19 pandemic, the Indonesian Medical Education Institutions Association (AIPKI) through the Head of the Central AIPKI, Prof. Budu, will strive for improvements and progress in improving the quality of medical education. Some hospitals have koas programs for medical students who take professional programs. During the pandemic, management innovated and issued strategic policies in improving the quality of medical education.

This study aims to identify the role of strategic management accounting in the Sustainable Development Program (SDGs) during the Covid-19 Pandemic at the Yarsi Dental and Oral Hospital (RSGM). Of the 17 goals in the SDGs, researchers chose 2 goals, namely a Healthy and Prosperous Life and Quality Education. The SDGs goals in Healthy and Prosperous Life are in line with the goals of the Indonesian State in the 1945 Constitution Article 28H paragraph 1 and in Quality Education in line with the contents of the 1945 Constitution Article 28C paragraph 1.

MATERIALS AND METHODS

The type of research used in this research is qualitative research with the literature review method. According to Sugiyono (2019: 18), qualitative research is a type of research based on the philosophy

of postpositivism, used to examine natural objects, placing researchers as key instruments, data collection techniques are carried out triangulation, data analysis is inductive/deductive and research results

emphasize understanding meaning and constructing phenomena rather than generalizations.

In collecting the data needed for the study using interview techniques with RSGM Yarsi. Researchers also collect necessary secondary data such as standard operating procedures relating to hospital services and facilities, records of financial statements relating to recognition of costs for hospital waste treatment and other

information relating to innovations in the field of Education.

According to Sugiyono (2019), data analysis methods in qualitative research are carried out at the time of data collection and after completion of data collection in a certain period. This technique performs data collection with interviews, in this stage the researcher analyzes the answers of the interviewees.

RESULTS AND DISCUSSION

Dental and Oral Hospital Service Problems (RSGM YARSI)

Problems in hospital services have feasibility value, are strategic and urgent to find a way out, and require analysis of various dimensions where these are issues that must be resolved as existing problems. Looking at the current conditions, the problem issues faced by the YARSI Dental and Oral Hospital are:

A. Related Services at YARSI Dental and Oral Hospital:

1) Regarding the quality of existing health human resources that have not fully supported the implementation of health development, besides that safe, useful, and quality medicinal resources and health supplies have not been fully available equally. The provision of these means gradually needs to be improved. One example is a patient who has special needs and urgently needs dental and oral care but they are difficult to handle because of the patient's psychic and mental well-being.

2) Disposal of medical waste needs to be given counseling or socialization to patients, besides that there are still some medical personnel and management in the health sector who do not know the symbol/label of waste disposal/garbage. If this is not understood together, what happens will make patients and medical personnel unable to optimize waste according to categories and can even cause the spread of preventing disease transmission due to hospital waste.

3) Health management that is not optimal, especially aspects of development planning and budgeting as well as aspects of implementing and monitoring the evaluation of health programs as well as the development of science and technology in the fields of health, health law, which need to be improved in the era of decentralization in order to create transparency and accountability and the realization of *good governance*.

B. Related to the Education of the Dental Profession at YARSI Dental and Oral Hospital:

- 1) One of the problems that occur during a pandemic in the world of professional education in dentistry, is the easy spread of the Covid 19 virus because students are in direct contact with patients so it is necessary There are several ways that during field practice they can avoid the spread of the virus. Currently, there are not many alternatives that have been done to be able to avoid the spread of the Covid 19 virus. However, to reduce and prevent the spread, koas students are asked to do online in the teaching and learning process by lecturers, but for prakterk, it is still not done in full during the pandemic.
- 2) Related to the cost of education in the dental profession, a problem that until now is very difficult to predict and always changes to costs, namely related to Unit Cost costs, where unit costs are the basis for calculating the basic cost of materials and tools to be used in medical procedures. In RSGM YARSI, the basic calculation of unit costs uses the estimated cost of purchasing materials and tools that have been purchased and used in several previous periods or the Average technique.

The formula for calculating the unit cost per action used:

- **Fixed Cost + Variable Cost = Unit Cost**
- **Variable Cost using the estimated cost of purchasing materials and tools**

From the formula above, it can be seen that there is a variable cost where the cost of this variable cannot be predicted for its exact value, but because the materials and tools used have changed, especially the naivety which is quite frequent and even increases significantly enough so that it will change all basic costs of unit costs which will later affect changes in the cost of education of each koas student who is undergoing professional education at RSGM YARSI. This mentioned is also experienced by other professional teaching hospitals.

Sustainable Development Goals (SGDs) for handling service problems and education in the Medical Profession at YARSI Dental and Oral Hospital

Sustainable Development Goals (SGDs) under the auspices of the United Nations carry out global development, taking responsibility for the welfare of society. The SDGs are used as a new breakthrough in place of the *Millennium Development Goals (MDGs)* in subsequent development planning, especially the continuing program of a just, peaceful, and prosperous global change for the future of the nation. In the health sector, MGDs have been used, but have not had a major effect on health problems themselves. Health Development is based on Law Number 25 of 2014 concerning the National Development Planning System, aimed at increasing awareness, willingness, and ability to live a healthy life for everyone, in order to realize the highest degree of health of citizens, as an investment in ba gi development of human resources (Human

Resources) that are socially and economically productive.

Some of the improvements in *Sustainable Development Goals* (SDGs) that need to be explained at RSGM YARSI related to solving problems in the field of Dental Professional Services and Education are:

A. The dental and oral health services related to SDGs are as follows:

1. Providing complete services in the form of treatment or treatment without pain/sedation.

Where this method has been used in European and American countries. Where this sedation is included in the category of patients who need special care including very anxious (*over anxiety*), different (disabled), and high-risk medical conditions (*medically compromised*). Such patients are usually more stressed compared to other patients. This is due to dental treatment using various dental instruments, a relatively long time, causing pain, and procedures that require patient cooperation. In addition, there is a special plan related to the dental care of patients with special needs. Where it has received special attention from dentists, namely with the facilities of a special *dental care* unit. The treatment of these patients is carried out by teams from various dental and medical disciplines such as the anesthesia department, pediatric health sciences and internal medicine. In addition, there are many cases of children with *down syndrome* who come to YARSI Hospital to undergo dental treatment.

2. Hospital Waste Treatment

The importance of the medical waste treatment process in the form of both organic and non-organic. Where the purpose of waste treatment itself is to prevent the transmission of diseases due to hospital waste both to the hospital environment itself and the environment around the hospital, hospital waste / waste can be handled properly and the quality of public health around the hospital is well maintained. The types of Medical Waste intended include:



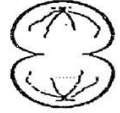
- I. Infectious waste: waste that is considered to contain pathogenic materials, such as bacteria, and viruses (which can cause disease), such as Kassa, lidi water, tissue, blood, urine, feces,, other body fluids, etc.
- II. Pharmaceutical and chemical waste: expired drugs.
- III. Laboratory waste: microbiological waste (sputum, blood, pus, feces, urine).
- IV. Pathology: fluids or tissues of the human body.
- V. Waste of sharp objects such as used needles, blades, etc.

Some of the SDGs that need to be improved at RSGM YARSI related to waste treatment with 3rd parties or sewage treatment are as follows:

- a) Working with a team of waste handling experts such as waste vendors, where medical waste that has been damaged such as consumable medical equipment such as PPE, masks, injections, and gloves, paper or plastic wrapping sterilizers can be recycled to serve as one of the fuels.
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- b) Create rules regarding the types of containers and waste disposal labels.

Table 1: Types of Waste Disposal Containers and Labels

No	Kategori	Warna kontainer/ kantong plastik	Lambang	Keterangan
1	Radioaktif	Merah		- Kantong boks timbal dengan simbol radioaktif
2	Sangat Infeksius	Kuning		- Katong plastik kuat, anti bocor, atau kontainer yang dapat disterilisasi dengan otoklaf
3	Limbah infeksius, patologi dan anatomi	Kuning		- Plastik kuat dan anti bocor atau kontainer
4	Sitotoksik	Ungu		- Kontainer plastik kuat dan anti bocor
5	Limbah kimia dan farmasi	Coklat	-	- Kantong plastik atau kontainer

Source: Application of Labels in SGM YARSI

3. Minimize costs related to costs for handling hospital waste

The costs incurred in handling waste disposal are large so the Management of RSGM YARSI will try to make it efficient by minimizing the use of medical waste, especially that use materials. plastic and rubber base with Organic-based wrapping such as paper printing waste material that is immediately easily decomposed by burning or crushing with a paper shredder.

In addition, the cost of procuring tools and materials for sedation is quite large where many of the materials are censored exceed the actions to be carried out, it causes an overrun in costs expenses in the hospital because it must be chosen which one needs to be held and provided so that the material does not become *expired* or damaged. If the tools and materials used are damaged, the hospital will bear a greater cost than expected.

B. In the Field of Dental Professional Education at Gigi and Mulut YARSI Hospitals related to SDG are as follows:

The learning strategy used in Dentistry at RSGM YARSI is with SPICES (*student-centered, problem-*

based, integrated, community-based, elective and systematic) namely with lectures, tutorials, practicums and lab skills contained in systems / blocks that accommodate the principles of the scientific method. Where at RSGM YARSI there is professional education in the field of dentistry, namely Koas / Clerkship.

The stage of the profession is regulated in a series of phases in taking the profession as medicine as follows:

1. PHASE-1 GENERAL CLINICAL CLERKSHIP

In this phase, students of the professional program will study for 4 weeks at the Teaching Hospital. They will follow this General Clinical Clerkship phase for 4 weeks, which includes the Internal Medicine, Surgery, Obstetrics and Gynecology, and Pediatric Diseases sections where each department lasts for 1 week. It is hoped that when students take the General Clerkship stage education will have initial experience with orientation and introduction to hospitals and interact with sufferers and types of diseases based on the knowledge and knowledge that has been obtained. Activities in the form of bedside teaching, tutorials, and reflections. The exam uses a large 4-part OSCE.

2. PHASE-2 PRIMARY CLINICAL CLERKSHIP

In this phase, professional program students will study for 4 semesters at the Teaching Hospital (Main, Satellite, Special). During this education, students will experience rotations in various departments. The time required for each Department is different. There are 10 weeks, 6 weeks, 4 weeks, and 2 weeks. It

is expected that at the end of the phase, students who take education will gain the knowledge and experience as well as the skills needed in accordance with the Indonesian Doctor Competency Standards 2012, especially at competency levels 3 and 4. This phase of activity is a hospital-based and community-based clerkship activity. Deepening of science and skills with real cases with various types of diseases suffered by patients. Activities in the form of morning reports, bedside teaching, clinical tutorials, journal reading, case management, and reflection. The exam uses MINI CEX, case-based discussion, OSLER, and OSCE in each section/department.

3. PHASE-3 INTEGRATED CLINICAL MEDICINE

In this phase, students are expected to have acquired the expected knowledge and skills in accordance with the expected competency standards. However, as it is known that the professional stage is still based on department, students in this phase will experience a process of integration of the knowledge and clinical skills that have been obtained so that at the end of the phase will have the ability to manage cases comprehensively. Activities carried out with guidance from mentors with tutorials and expert lectures and skills labs. The exam uses MCQ-CBT and Integrated OSCE.

Of the 3 phases in fulfilling the professional stage as a dentist, RSGM YARSI uses the 2nd Phase in guaranteeing and educating koas students to meet their qualifications as a

dentist. Where this is in accordance with the Medical Professional Education directed pada the results of graduates who master the ability to design and analyze IIS and have the skills to apply science, technologists and the art of professional learning primary care physicians, who are stricken si by the analytical abilities gained from the Pendidikan Undergraduate Program in Medicine.

In terms of strategically improving *Sustainable Development Goals* (SGDs) under the auspices of the ministry of education, The latest thing that will be important planning to be able to increase the value and better development in the field of education, RSGM YARSI seeks to improve the education side and efficiency in managing clerkship costs by doing so. Some strategies for improving the quality of learning, include:

1. Related to the General Practice of Medical Professions of Koas Students.

In handling cases and education of koas students during the pandemic and post-pandemic, in order to protect themselves from direct transmission, YARSI Dental and Oral Hospital try to make Phantom / Robot dental models as a substitute for humans to reduce one of them is transmission caused by the Covid-19 virus and oral diseases. But the terse thing was done during the pandemic.

In addition to replacing Phantom, koas students can also do online learning, but by filling in data and

assignments directly through the system created by the IT/programmer department at RSGM YARSI so that all lectures can also be integrated with lecturers who educate so that between the practice carried out and the theory delivered in accordance with the established professional curriculum as many as 4 semesters and fulfilling all learning activities.

2. Related to the Cost Efficiency of the Koas Student Profession and its education bills.

During the clinical clerkship education carried out by students at the YARSI Dental and Oral Hospital (RSGM YARSI)), the study program has a role in preparing the budget needed by students during education. After being compiled, the ratification process is carried out by the study program coordinator to be reported to the faculty leadership to later be able to make payments to the rides in accordance with the budget that has been passed. Where the Coordination and Education Committee / KOMKORDIK has set a Budget per semester for per student koas, the safe budget can be explained in the table below per student for 4 semesters with The cost of supporting activities in lecture services is as follows:

Tabel 2 : Biaya Langsung dan Tidak Langsung kepaniteraan Rumah Sakit Gigi dan Mulut RSGM YARSI					
No	Produk Pelayanan	Blok/Modul/MK	Aktivitas	Biaya Langsung/ Smt	Total/ mhs
Biaya Langsung				Rp	
1	Penerimaan Koas	Registrasi	Pendaftaran Mahasiswa Baru	-	
		Registrasi Ulang	Pengisian KRS	-	
2	Semester 9 - 12		Penanganan kasus	Rp8.724.450	
			Diskusi Kasus		
			Jurnal Reading		
			Asisten Operator		
			Laporan Kasus		
			Peserta seminar		
			Ujian DOPS		
			Ujian Minicex		
Total Jenis Biaya Langsung selama 4 Semester					Rp34.897.800
No	Produk Pelayanan	Blok/Modul/MK	Aktivitas	Total Biaya Tidak Langsung / Semester	Total/ mhs
Biaya Tidak Langsung				Rp	
1	Penggantian Biaya Bahan Habis Pakai			Rp 34.800.000	
2	Penggantian Biaya Infrastruktur (dental unit + compressor)			Rp 13.200.000	
3	Insentif Untuk Dosen/ Penguji			Rp 160.200.000	
4	Biaya Institusional : Manajemen Fee dan Biaya Operasional RSGM			Rp 10.380.000	
Total Jenis Biaya Langsung selama 4 Semester					Rp874.320.000
Total Biaya Langsung dan Tidak Langsung per Mahasiswa Koas selama 4 Semester :					Rp909.217.800

Sumber : Data Kepaniteraan 4 Semester RSGM YARSI

In calculating the unit cost in this study, yes, the number of semesters during the clerkship period at RSGM YARSI, which is for 4 semesters which includes Semester 9 to semester 12. Furthermore, the set is known the total cost of each direct and indirect cost, then the calculation of the unit cost for clerkship costs is carried out. Table 2 shows that based on the calculation of unit costs, it is obtained from the unit cost for clerkship at RSGM for 4 semesters so that the per semester is known the value of the Unit cost per student of (Rp909,217,800: 4 smt) which is Rp. 227,304,450.

In this study, qualitative data were obtained through interviews with three policyholders and two koas students

at RSGM YARSI. Informants who are selected based on needs related to administrative policies at RSGM YARSI and students as koas students in the study program.

From these cost activities, in the future, it is hoped that all hospital units or main clinics must pay attention to all forms of costs that can occur in the future such as the inflation rate, the increase in fuel, and even the existence of a recession in a country that results in an increase in all business spheres. So that there are variable costs that are included as additional costs if the unit cost has increased so that it can be anticipated from the beginning by the student guardians in doing cost control

CONCLUSIONS

In the health sector related to the improvement of Sustainable Development Goals (SGDs) there is a need for equalization of medical actions, especially at YARSI Hospital, where patients with special needs and other normal patients are given options in the form of alternative actions so that patients can choose which services suit the needs of the patient.

Then in terms of handling medical waste, hospitals are required to provide socialization related to how to dispose of and how to read labels/symbols so that the spread of diseases can be minimized or avoided.

Regarding the cost of medical waste, every hospital must make this more priority because the costs incurred for handling medical waste are quite large. This is a concern for every hospital to be able to minimize costs by handling including by demolishing.

Regarding dental professional education, using Phantom is the best solution in avoiding the spread of the COvid 19 virus, at that time almost all koas students were disbursed and only online. In addition, koas students do not get a replacement for the requirment that is required to be completed as a graduation requirement so that koas students experience setbacks related to graduation in their profession as dentists.

Related to unit costs that continue to change due to the variable cost of purchasing materials and medical devices, most of the materials and medical devices are imported goods where if there is an increase caused by a crisis, both inflation, interest rate increases and dollar exchange rates, it will affect the purchase price of materials and medical devices so that unit costs will directly increase.

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