

Activity-Based Costing of Medical Intensive Care Unit 240

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Abstract : This descriptive cost analysis aimed to analyze the unit cost of patients in medical intensive care unit. Purposive sampling was used to select 20 nurses, 6 practical nurses, 5 nurses aid and select samples 30 patients. Data were collected from both primary source (activity and average time of nursing care) and secondary source Z bill of payment and patient record). Instruments were cost recording form, activity observation form, and service recording form. Content validity of all instruments were evaluated by three experts (CVI = 0.87). Descriptive statistics was employed for data analysis. The results of the Activity-Based Costing Analysis showed that total activity cost of 4 service types for the patients was 14,776.92 Bath. The highest cost was nursing record was 5,674.78 Bath, followed direct nursing activity was 5,176.18 Bath, medical treatment was 1,976.6 Bath. The lowest cost was management activity was 1,003.64 Bath per visit. The result suggested that Activity-Base Costing Analysis could be applied to give better understanding of cost structure, enabling better consideration wasted expense and non-value-added activity, and improvement of effective utilization.

Keywords : activity-based costing, medical intensive care, nursing care, cost analysis

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