

Abstract

Background : Surgery is the most expensive type of health care provided in hospitals are considered and if approved tariffs for their global expertise has not been studied, it can lead to disruption in the normal process cycle underwrite structure , insured , the service providers.

Materials and Methods : This study is a descriptive analytic applications. In this study, the global cost ^۱ surgery operations in martyr Dstghyb & Khalili hospitals and activity-based costing method Shiraz (ABC) in ۱۳۹۲ was calculated and analysis tool for data collection, billing patients and form of the total global cost of surgeries have been performed. After collecting data using Excel and SPSS software test and T-Test were analyzed.

Results: According to the study of the global cost of ^۱ surgery two hospitals affiliated to Shiraz University of Medical Sciences has been obtained. Based on the findings showed the highest share of costs to labor costs (fees for doctor and staff) is formed

Conclusion :The results showed The cost of surgical procedures and tariffs approved by them and hospitals in this sense implies there are huge losses Meanwhile, labor costs increase the cost of hospital services plays an important role in

Therefore, it is necessary for accurate calculation of the cost of services activity-based costing method to be used.

Keywords: Activity Based Costing, hospital, surgical Global operation



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