

Calculating the Cost Price of Dialysis in Shahid Sadoughi Hospital Using Activity Based Costing: Yazd, 2011

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Abstract

Introduction: In the present study, there was an attempt to calculate the cost price of dialysis in Shahid Sadoughi Hospital of Yazd using Activity Based Costing, and compare it with the tariff fixed on service.

Methods: Using a descriptive and cross-sectional method, this retrospective research was carried out. The data required for examining the research problem were collected through forms designed to elicit information, interviews with authorities of the hospital and the ward, and also direct observation of the activities done in the dialysis center. At the end, the cost price of dialysis service was calculated using activity based costing method via Excel software.

Results: The results of the study show that while the total cost in this ward is 1,723,906,772 Rials, the total revenue is 2,304,900,000 Rials. Moreover, the cost of every session of dialysis service is 442,028 Rials.

Conclusion: It is evident from the findings of this study that although the cost of dialysis has been lower than its tariff, it is possible to keep the costs of services down by improving the efficiency of work, especially through establishing standard patterns of consumption to reduce the costs of consumption, and also by improving the management initiatives and performance of human resources.

Keywords: Cost Price, Activity Based Costing, Dialysis Service, Hospital

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