

عنوان مقاله:

Analysis of the Current Costing Process Based on Activity-Based Costing in Lamerd Valiyeasr Hospital

محل انتشار:

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خلاصه مقاله:

Introduction: Activity-based costing system is one of the new systems of costing price of products and services for providing the required information for managers. It helps the users with correct and appropriate decisions. The present study aims at determining the costing price of the services based on activity costing method in Lamerd Valiyeasr Hospital. Methods: The present study is a cross-sectional and practical study. In this study, 9 activity centers were evaluated based on activity-based costing in Lamerd Valiyeasr Hospital in 2013. Data collecting instruments were check list of the direct and indirect costs of the related activity centers. In this study the costs were evaluated by direct allotment method. Results: The results indicate that the costing price in these 9 activity centers is more than the tariff rate enacted in 2011-2012 with a significant difference. Conclusion: The present study showed that there is a significant difference between the real price of the studied activities and the enacted tariffs. The costing price of the services can be reduced by improving functions, specially, by revising human resource management actions and also by standardizing the services utilization to reduce the utilizing costs.

کلمات کلیدی:

Costing Price, Activity, Based Costing, Hospital, Costing Price, Activity, Based Costing, Hospital

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