

#### عنوان مقاله:

A Comparative Study of the Amount of Discounts Offered By Hospitals Affiliated To Tehran University of Medical Sciences in 2011-2012 and Appropriate Solution

## محل انتشار:

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### نویسندگان:

Golsa Shaham - Health Services Management, School of Medical Sciences, Islamic Azad University, Science and Research Branch, Tehran, Iran

Fatemeh Azadi - Health Services Management, Tehran University of Medical Sciences, Tehran, Iran

Mohsen Vatanparast - Mechanical Engineer, Elm & Sanat University, Tehran, Iran

Naemeh Taherinejad - Health Services Management, School of Medical Sciences, Islamic Azad University, Science and Research Branch, Tehran, Iran

#### خلاصه مقاله:

Introduction: Patients who entered into the hospitals may have emotional and socio-economic problems in addition to physical conditions. Furthermore, there are patients asking for discount because they are of employees of the hospital or have a relative or friend working in the hospital and sometime, these discounts are not recorded in financial cycle of hospitals. Given the ignorance of this issue, this study aims to investigate the status of departments of accounting and social work in hospitals with regard to the amount of discounts. Methods: This analytical, cross-sectional study was conducted in departments of management, accounting and social work and other departments offering discounts to patients, in hospitals affiliated to Tehran University of Medical Sciences in 2011-2012. A checklist was used to gather data and also the SPSS 17.0 software and the Microsoft Excel were used to analyze the data. Results: Based on the extracted data, the total amounts of discounts in the hospitals in 2011 and 2012 were 47,722,597,595 Dollar and 56,036,139,496 Dollar, respectively. Also, while in 2011, about 106492 clients enjoyed the offered discounts and per capita of discounts was 448,133 Dollar, in 2012, about 123088 clients enjoyed the discounts and per capita of discounts was estimated at 455,253 Dollar. Conclusion: According to the financial information, in 2011, while the highest amount of discounts was offered by Imam Khomeini Hospital, the lowest amount of discounts was offered by Hospital 1. Similarly, in 2012, Hospital 6 offered the highest amount of discounts to patients; in contrast, Hospital 8 offered the lowest amount of discounts

# كلمات كليدى:

Discount, Hospital, Social Work, Accounting, Management

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