

عنوان مقاله:

Determining the Cost of Services in the Labor Ward by Activity-based Costing Method

محل انتشار:

کنفرانس ملی دستاوردهای نوین پژوهشی در حسابداری و مدیریت (سال: 1398)

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خلاصه مقاله:

Background and Purpose: One of the aims of each system is cost management and costing to assist organizations provide quality products and services in a competitive environment. The aim of this research is to calculate the cost of services in labor ward of Niknafs Maternity hospital of Rafsanjan using activity-based costing method. **Materials and Methods:** This practical study was done in a Cross-sectional and retrospective form. Data gathered by observation, interviews, reviewing the documents and financial statements of Niknafs Maternity hospital of Rafsanjan in 2017. The maternity centers were first identified. After costing each activity center, the indirect costs of the labor ward were allocated to this ward by direct apportionment method. Microsoft Excel 2013 was used to perform calculations. **Results:** The results of the study showed that the cost of services in the labor ward (27, 676, 970, 962) is equivalent to 80.26% of the total cost of the total maternity costs (103, 606, 257, 361). 87.09% of cost of the natural childbirth ward was direct costs, with 14.65% for the cost of compensation of employee service, and 21.94% of costs for the indirect overhead costs (19.45% for support and 2.94% diagnostic), 12.91% of direct overhead costs include 0.98% of building depreciation and tools and equipment, 11.63% of the costs related to materials and consumables, and 0.25% related to energy costs of this ward. **Conclusion:** The major part of the labor ward costs is related to direct costs, particularly staff cost. Hence, costs can be significantly reduced through proper management and deployment of more efficient human resources, considering the number and distribution of these forces, employing the proper model of products use, supplies and maintenance.

کلمات کلیدی:

Maternity Hospital, Labor ward, Costs, Activity-Based Costing

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