



## Activity based costing for an intensive care unit (icu) in Chile as a management tool and financial analysis [

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text (article)

Analítica

This study has the following purposes: (i) to analyze the importance of characterizing and quantifying the production costs of an Intensive Care Unit (ICU) of a Public Hospital in Chile, with the goal of helping to reduce the debts that every fiscal year they have because of the decreasing in their general incomes which they receive from the state insurer system and the private insurance companies. This happens due to the insurers do not pay the total and real cost of the services. (ii) to develop a set of proposals and recommendations in order to determine the real flows of income and costs in an Intensive Care Unit so that they allow to evaluate the financial sustainability. Particularly the determination of costs of the services that ICU provide is rather complex due to a not insignificant proportion of costs they have, are overhead costs of shared resources. As a result it is necessary a suitable methodology in order to allocate costs equitably to the centers and activities in this health organizations. This study suggest or recommend the need of implementing a suitable analytical and management accounting system in the health centers that allow in a transparent manner to determine their financial sustainability. It is proposed an original approach for calculating health care costs and management in the health centers. The approach is novel and its foundation developed in this job is substantial in order to advance towards new ways to understand the health care costs and the form of financing and sustainability

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