
Health administration cost, resource and capacity management solutions to problems: time-driven activity-based costing model and hospital practice in Turkey

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Key Words

Health Care Businesses, Time-Driven Activity-Based Costing, Costing Management, Planning Resources

Abstract

Hospital enterprises are complex structures comprising many and various specialized fields together with different areas of activity. Human factors stand out significantly as far as patients and working staff is concerned. At the same time high- invested medical devices and equipment are available. Increased competition and cost pressure that customer awareness of the medical technology is developing rapidly, diagnosis, treatment and care methods have changed in the health sector to the patients of the services offered high quality, timely and cost-effective need to be. In order to manage all of the resources and capacities of hospital businesses and for their effective utilization, a proper costing system is needed. Traditional cost system have failed to meet the needs of health care businesses, therefore Time Driven Activity Based Costing (TDABC) has emerged as an alternative. During the study; used and unused capacity and costing of general surgery department activities of a private hospital is calculated by ZDFTM Method. ZDFTM indicates the unused capacity and costing of unused capacity, so it makes a major contribution to planning capacity and management of all resources in the enterprises.
