

Thesis Title The Comparison of Break - even Point of
Computerized Tomography Unit in Ramathibodi
and Bhumibol Ardulyadaj Hospital in Fiscal
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ABSTRACT

The objective of this survey research was to compare the Breake - even Point of CT Unit (Computerized Tomography Unit) at Ramathibodi, hospital under Ministry University Affair, and Bhumibol Ardulyadaj hospital, hospital under Defense Ministry. Total Revenue and total Cost during 1 October 1990 - 30 September 1991 was collected from service records, personal registers, stock books, observation and interviews the officers in those units in order to analyze their Break - even Points by mean and percentage. The amount of patients of CT Unit at Ramathibodi and Bhumibol Ardulyadaj hospital were 2,764 and 1,929 persons respectively.

The results showed that Revenue percentages (after deduction of discount and free services of total Revenue) of

Unit at Ramathibodi and Bhumibol Ardulyadaj hospital were 75 and 79.67% of the total Revenue respectively. The Revenue average Revenue of CT Unit at Ramathibodi was higher than that of Bhumibol Ardulyadaj hospital. The Revenue of CT Unit at Ramathibodi and Bhumibol Ardulyadaj was 8,046,300.00 baht/year or 11 baht/person, and 5,084,300.00 baht/year or 2,635.72 baht/person respectively. Total Cost or average Cost of CT Unit at Ramathibodi was higher than that of Bhumibol Ardulyadaj hospital. The Cost or average Cost of Ramathibodi and Bhumibol Ardulyadaj hospital was 11,352,859.77 baht/year or 4,107.40 baht/person, and 3,794,222.93 baht/year or 1,963.88 baht/person respectively. The ratio of Labour Cost: Material Cost: Factory Overhead Cost: Opportunity Cost of CT Unit at Ramathibodi and Bhumibol Ardulyadaj Hospital was 1 : 2 : 12 : 1 and 214 : 181 : 1,203 : 1 respectively. Factory Burden Cost was the main cost of total cost while depreciation cost was the major component in Factory Overhead Cost. And it was also found that Net Revenue of CT Unit at Ramathibodi lower than that of Bhumibol Ardulyadaj Hospital. Total Net Revenue of CT Unit at Ramathibodi and Bhumibol Ardulyadaj Hospital was -1,196.29 baht/person and 671.84 baht/person respectively.

Since the Revenue and Cost of Ramathibodi was higher than that of Bhumibol Ardulyadaj hospital, the Break - even Point of Ramathibodi was higher than that of Bhumibol Ardulyadaj hospital as well. Break - even Price and Break - even Quantity of CT Unit at Ramathibodi Hospital was 4,602.09 baht/person and 4,370 person. And that of Bhumibol Ardulyadaj Hospital was 4,742.61 baht/person and 1,275 person. The CT Unit at Ramathibodi was lower service than its Break Even Point while at Bhumibol Ardulyadaj is higher.

Recommendations are that CT Unit at Ramathibodi
should improve its service charges, charge the
media and decrease cost by improving the
condition system. And CT Unit at Bhumibol Ardulyadaj
should increase number of patients in order to
Revenue.