



Mukda Phadungyam. (2006). Cost Analysis of Health Care Professional Production and Health Personnel Development in Fiscal Year 2005, Prachomklao Nursing College.

The purposes of this study were to analyze the cost in Health Care Professional Production and Health Personnel Development using the financial data from fiscal year 2005 of Prachomklao Nursing College. The re-inputting expense record form was the instrument used in collecting data. The allocations of the principal were based on the Cascading /Step Allocation Method and Workload Proportion Criteria. This cost analysis was classified into 2 areas: The Student Teaching Division and Health Personnel Development Division. The final result was analyzed in the EXCEL Spreadsheets.

The results of this study were as follows:

1. The unit cost of Health Care Professional Production in fiscal year 2005, e.g. The diploma of Emergency Medical Technique Program cost was 88,319.95 baht per person per year. The bachelor of Nursing Science Program (Continuing Curriculum) cost was 54,397.31 baht per person per year. The bachelor of Nursing Science Program cost was 43,842.21 baht per person per year respectively.

2. The unit cost of Health Personnel Development for other business unit in fiscal year 2005, e.g. The program of Nursing Specialty in Nursing Practitioner (Primary Medical Care) cost was 34,423.89 baht per person per year. The program for Beginning Public Health Administrator cost was 12,903.10 baht per person per year. The training course for government officer level 3-6 cost was 2,716.44 baht per person per year. The Nursing Mentor Seminar cost was 2,546.67 baht per person per year and the program for Nursing Role in Emergency Care cost was 543.29 baht per person per year respectively. For personnel development program within the organization : The Instructor Self-Development cost was 42,278.69 baht per person per year and The Supporting Division's Self-Development cost was 4,756.00 baht per person per year.