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HATHAIKAN CHAICHOMPHOO: A STUDY OF UNIT COST OF
INPATIENT SERVICES AT MEDICAL WARDS, THEPTARIN HOSPITAL.
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The objectives of this study were to identify unit cost and to determine break-even point of medical ward 5 and ward 7, at Theptarin Hospital. This is a descriptive study. Types of data collection were both prospective and retrospective gathered during October 1, 1996 and December 31, 1996. All cost centers in the hospital were identified and classified into three categories; non-revenue producing cost center (NRPCC), revenue producing cost center (RPCC), and patient service (PS). Costs in each cost center consist of capital cost, material cost, and labor cost. To identify unit cost, double distribution method was used for cost allocation from NRPCC to PS. For RPCC, total costs were estimated from patient charges of medical ward 5 and ward 7 and assigned as indirect cost of services at ward 5 and ward 7. To identify break-even point, costs were classified as fixed cost and variable cost, and calculated by break-even point equation.

The study revealed that total cost of medical ward 5 was 5,228,727.73 baht. Proportion of direct costs and indirect costs was 35 and 65 percent of total costs. Total cost of medical ward 7 was 5,462,474.34 baht which was composed of direct costs 30 percent and indirect costs 70 percent. Costs per patient of medical ward 5 and medical ward 7 were 27,232.96 and 25,172.69 baht, respectively. Costs per patient-day of medical ward 5 and medical ward 7 were 7,037.32 and 6,042.56 baht, respectively. At break-even point, occupancy rate of ward 5 was 49.25 percent and of ward 5 was 50.13 percent.

This study provides guidelines to improve resource management and utilization in a hospital. Analyzing of hospital costs once a year may encourage more efficient use of resources by hospital administrators.