

R1 R2 R3 PG0 PG1 Estagiário Tecnólogo
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Service (sector) Epidemiology N° CEP

Cost management in health care institutions – A tool for management and control.

Purpose The objective of this study to evaluate the effective use of cost information in organizations. The data generated by a cost system may be used as a tool for the management of hospital departments, but for this to occur it is necessary that the information be shared fully between all managers of the institution, in a clear and easily understood manner so that the information may be used for decision-making, department performance analysis, and serve as a tool for cost control, through periodic cost comparison reports and productivity analysis. **Methodology** The implementation of cost methodologies in diverse health care institutions with a participatory approach, emphasising cost awareness . The use of costs in decision-making allows for the development of a considerable database in evaluating the impact of costs at all the levels of the institution. The use of such information can then be an indispensable instrument in managerial accounting. **Results** WE found that the managers of clinical activities (doctors and nurses) did not have the minimum notion of costs incurred in their activities, and with the introduction of cost systems physicians and nurses began to give more attention to the control and use of resources. The majority of managers began to perceive areas of wastefulness and the poor use of resources, simply by applying periodic analyses of cost variations. The implementation of cost systems was also seen as an important instrument for price negotiation and the verification of results. **Conclusions** A methodology of cost control and expenditure was applied as an auxiliary support system with the objective of managing and controlling costs. Desired results are achieved once information is shared between departments. This leads to enhanced responsibility in managers for costs incurred in their departments, allowing for greater definition of goals and associated cost implications for productivity and other management issues of the institution.