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RESPONSIBILITY CENTERS AS A MANAGEMENT TOOL HEALTHCARE COSTS

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ABSTRACT

Currently, the use of responsibility centers (cost centers) occurs in industry mainly, as practice shows. At the same time, expanding the boundaries of application of responsibility centers not only in the manufacturing sector, but also in the medical sector through the active introduction of management accounting with its methodology and methodology, will bring them to a new level as a full-fledged cost management tool in healthcare, taking into account the specifics of this area. The purpose of this research is to identify the main problems which hindering the active use of responsibility centers in healthcare in practice and to determine ways to solve them. Using the method of allocation of direct and indirect costs among responsibility centers in healthcare will identify the main problems that may arise in the process of cost allocation. The need to popularize the method of cost management in medical organizations through the allocation of cost centers or centers of profitability has been substantiated. From a wide range of cost management methods in healthcare, the method of allocating responsibility centers can be applied at all levels in ascending order with appropriate adjustments along the chain: medical organization-municipal organization-subject of the federation.

Keywords: cost management, medical organizations, cost centers, medical sector.