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Cost analysis of nursing service activities for phacoemulsification patients in the operating room of Krathum Baen Hospital, Thailand**Siriwan Kumnum**

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Objectives of this descriptive research were to investigate the costs of nursing service activities (unit cost) of phacoemulsification patients in the operating room of Krathum Baen Hospital by using the activity base cost concept. The population of this research were all 30 nursing staff members and phacoemulsification patients 10 in this study were selected by purposive sampling. Data were collected from two sources. The primary source consisted of the number of activities and time spent in providing services and the secondary source consisted of expenditure records, the account system and registration records. The four instruments that used in this study consisted of the nursing activities of phacoemulsification patient dictionary and the data record forms for the patient's personal information, phacoemulsification service, the cost of nursing service activities, observing time spent in providing services, cost analysis of nursing service activities. All instruments were confirmed for objectivity by three experts and the content validity index was 0.92. The results of the study revealed that the total cost of nursing service activities for phacoemulsification patients was 6,355.32 Baht. The cost of key nursing service activities were divided into five groups, which the cost of intra-operative nursing care as the highest at 6,077.66 Baht, followed by the cost of post-operative nursing at 90.36 Baht, the cost of pre-operative nursing at 77.44 Baht, the cost of preparation 74.14 Baht, while the activity with the lowest cost was management activities at 35.72 Baht. This research indicated nursing cost analysis is important for nursing administration to prepare the budget and budget control sufficient to provide quality and safety services.

Biography

Siriwan Kumnum has completed her Bachelors' in Nursing in Boromrajonani College of Nursing, Ratchaburi in 1994. She is presently working in Operating Room as Scrub Nurse at Krathum Baen Hospital, Samut Sakhon, Thailand.

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