

IDENTIFYING COST-SAVING OPPORTUNITIES FOR SURGICAL CARE VIA MULTICENTER TIME-DRIVEN ACTIVITY-BASED COSTING (TDABC) ANALYSIS AS EXEMPLARILY SHOWN FOR CHOLECYSTECTOMY

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Resumo: Background: This study applied time-driven activity-based costing (TDABC) to accurately assess costs and to demonstrate how it is possible to estimate cost-saving opportunities by exploring the results achieved with the method. Methods: This is a cohort retrospective and multicenter cost analysis research, which included data from video-assisted cholecystectomy patients from five public-funded hospitals. The TDABC was applied according to recommendations in the literature for data collection and analyses. Descriptive cost analysis was followed by an estimate of the labor cost that could be saved by redesigning the surgical pathway based on the benchmark care cycle identified in the hospitals studied. Results: The mean cost per patient was Int\$701.61 and median cost was Int\$679 (IQR, Int\$470–\$821), with physician expenditure being the most representative cost variable (35%). The cost-saving analysis suggested that the greatest opportunity for savings was physician time consumed during the surgery: Int\$126 per patient could be saved by optimizing the physician's involvement in the surgery. When the total labor costs were evaluated, the optimal surgical process estimated for each hospital could save from Int\$18 to Int\$321 per patient (at the most and least efficient of the hospitals, respectively). Conclusions: By the application of the TDABC, it was demonstrated that the actual care practices to deliver this service varied between the hospitals, resulting in different times and costs for each hospital. These findings suggest that the TDABC method can be used by health managers to redesign surgical pathways, better assess costs and estimate potential cost-saving opportunities to promote value-based strategies in healthcare.

Keywords: Micro-costing; time-driven activity-based costing (TDABC); value-based healthcare; redesign; surgical pathways

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