HEALTH CARE ECONOMICS, HOSPITAL MANAGEMENT AND COST ACCOUNTING

A Bibliography

compiled by
Mohammad Latifi
Since the founding of the Department in 1958 business studies at Uppsala have been devoted to three main areas: international business; industrial marketing and purchasing and; organisation and management. In all three areas processes of change have been in focus. Within the field of organisation and management a central idea has been the importance of the context of organisations, i.e. the need to realise that variations in tasks, environments and history have to be considered in managing organisations. As a result studies of different types of organisation have been undertaken in the Department. These studies have focussed on vital institutions in society such as banks, newspapers and universities. An important issue in these studies has been the conflict between business and non-business values, which has been reinforced by the diffusion of modern management principles into professional organisations. In this tradition a new research programme ("Mercury Meets Aeskulapios") has recently been started in order to analyse the said problem in health organisations. One early output of this programme is the present bibliography, which has been compiled by Mohammad Latifi. Hopefully, it will be followed by a number of publications to be included in later bibliographies.

Lars Engwall
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Introduction

Organization theory has long considered manufacturing units. Most theories in the field are based on the study of the commercial form of an organization in which there is a product to sell in the market and transaction costs can easily be specified.

These theories have now been applied to other kinds of organization such as non-profit organizations, banks, hospitals, insurance companies, and many organizations within the public sector. Administration of health care and hospitals is one of the fields in which organization theory is now attracting attention.

The provision of health care in recent decades now interests many researchers. The interaction between economic and medical values has now become the focus of attention. The line and staff relations, i.e., administrators and physicians, in hospitals may differ widely from those in manufacturing organizations. Delegation, decentralization and formalization may have other characteristics in health care than in industries. The relations between different departments and units in a hospital could present a structure different from that of a manufacturing Company. The environment, technology and life-cycle stage of hospitals may differ greatly from those in the industrial sector. Organizational identity and culture are other issues which show differences between the two categories of organization.

This paper seeks to present a comprehensive bibliography concerning health care economics, administration and cost control of hospitals. The bibliography sheds some light on debates and research in this field. We hope that this paper will serve as a manual for scholars interested in the field, and facilitates their access to the material.

The general principle for the coverage has been that the publication should treat issues relating to the cost accounting, administration and organization of hospitals, and also to health economics in general. In other words, the publication should deal with problems regarding resource-use, cost, pricing, investment and management of hospitals.

The bibliography includes publications in English and Swedish. The second limitation is temporal whereby the last two decades are covered; viz., the bibliography covers the books and articles published between 1971 and 1991. We have also excluded unpublished documents and discussion papers.

Finally, we are sure to have missed some sources and hence some publications. This area is so vast and diversified that a “complete” bibliography extends beyond the scope of this paper.
Methodology

Various data-bases have been used to prepare this bibliography. They include: DISA (books), LIBRIS/STAIRS (books), Artikelsök (Swedish articles), ABI/INFORM (articles), MEDLINE (articles), SCANP (articles), and SCIMP (articles).

The following key-words were chosen for searching in data-bases:

1. Health & Costs
2. Health & Economics
3. Health & Management
4. Health Care & Administration
5. Health Care & Cost Management
6. Health Care & Economics
7. Health Care & Management
8. Health Economics & Hospital Management
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13. Hospital & Decision-Making
14. Hospital & Departments
15. Hospital & Economics
16. Hospital & Financial Management
17. Hospital & Governing Board
18. Hospital & Management
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20. Hospital & Personnel
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