

**ROMANIA
MINISTRY OF NATIONAL EDUCATION
“1 DECEMBRIE 1918” UNIVERSITY ALBA IULIA
DOCTORAL SCHOOL
FIELD ACCOUNTING**

**DOCTORAL THESIS
(SUMMARY)**

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**ALBA IULIA
2013**

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**The innovative role of the management control in
understanding the financial dimension of the
performance in the health system in Romania**

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Introduction

The present environment is characterized by uncertainty and informational asymmetry; starting from these considerations, managerial accounting is a privileged source of information for managers, assisting them in the decision-taking process, planning and control, context that certifies the actuality of the investigated theme. The management holds the main position in the process of finding solutions in order to solve these situations; the information underlying the embracement of pertinent decisions is provided by account specialists, after they have previously elaborated it. The information provided by financial accounting and managerial accounting is not enough for the managers to reach the performance level that has been targeted; in this way appears the necessity of inventory control that ensures the managers that the resources are used efficiently to reach the stated objectives.

At the European level, the health is in the middle of the reform process; beneath the frontispiece of the economical-social transformations, the European Union aims to reform the health systems of all the member states, in order to provide high-quality services.

The Romanian health system is one of the sectors that faces major difficulties in the national economy; the insufficiency of the allocated funds, the unhealthiness of the population, the situation of the doctors working in both public and private sector, the worrying situation of the prices for the medicines, the fight against the corruption inside the system, the quality of the medical services etc. Are the main problems of this system.

The main goal of our endeavour is the intimate study of achieving financial performance in public hospital unities through inventory control.

In order to accomplish this we have decided to reach the following objectives

- ✓ *Identifying the main aspects regarding the organizing and exercise of the inventory control in the public sector through inspecting the special literature.* Starting from semantic delimitations connected to the inventory control, we appreciate the utility of analysing the evolution of the inventory control, as well as that of the exercising instruments of it, inside the economic entities from the private sector.
- ✓ *The determination of the present state of the Romanian health system, as well as the identification of its position in the European context.* The Romanian health system has

adhered to a series of European programs, in order to align the insured medical services to the EU standards. We consider the utility of identifying the position of Romania at the European level, in order to emphasize the facing deficiencies and also to get to know other health systems that may be considered models in the process of reforming.

- ✓ *The study of the inventory control at the level of hospital unity.* In Romania, the inventory control is not precisely and clearly standardized inside the hospital unities; as such we proposed to analyze the main exercise instruments of the inventory control as the existing reckoning methods.
- ✓ *Accomplishing a research regarding the exercise of the inventory control through the responsibility centers, as well as the proposition of the ABC method for calculating the costs.* In our research we will try to reveal the benefits of the proposed solution and also the use of the information provided by it in implementing a commensuration instrument of global performance at institutional level.

From the point of view of the predominant *research stream*, our endeavour is placed inside the positivist stream. Following a detailed and deep approach, we want to explain the different sides and practices of the inventory control problematic in a specific environment, more exactly inside the Romanian public health system, at the same time trying to present different modalities of exercising the inventory control. But, at the same time, along the study one can also identify interpretative and critical elements, because we approach different concepts, regulations and practices from the field, in an interpretative manner (a neutral point of view) but also critical (engaging ourselves through a particular point of view).

We have approach the thesis *The innovative role of inventory control in the understanding of the financial dimension of performance in the health system from Romania*, combining the two main research methods: the qualitative research and the quantitative research, emphasizing the particularities of the theme both from a theoretical perspective, in a descriptive-conceptual manner, and a practical, empirical perspective.

Regarding the theoretical perspective, we have decided that the best approach is a deductive one, starting from general to particular; respectively from the concept, the theory of inventory control and the legal regulations, to organizing and exercising the inventory control in the medical field.

The perspective of the quantitative research allows an empirical type of approach, inductive, starting from the identified conclusions at the case studies level to enunciation of some generalized conclusions. The empirical case study involves a set of questionnaires that permits to obtain answers from the unities that function in the public health system regarding the basic concepts of the global performance commensuration.

The research methods that we have used are: the analysis of the documents, the method of analyzing by comparison, non-participatory and participatory observation, consulting the specialists, SWOT analysis, as well as the case study that was based on stocking information through questionnaires.

The motivation for choosing the research theme

The main motivation for choosing the theme is based on reasons connected to the study of the financial dimension of performance accomplished through organizing and exercising inventory control in the public sector; we estimate the utility of developing this study because both in the special literature and in practice, the sphere of the accountancy and inventory control permits new approaches intended for the reception of the continuous changes of the national economy. The management of an entity is based on those decisions that have been made starting from some good knowledge of the internal and external factors that might influence its activity. Due to the complexity of the public institution from the medical field, especially of the public hospital unities, the detailed knowledge of organizing and exercising the inventory control becomes necessary because the exact determination of the costs, the ascertainment of the positive aspects and informational deficiencies of the costs' calculation and the estimation of their implications over the performances of the entities, represent a constant necessity of the decisional process. This way we evaluate the character of novelty of the theme that we have decided to approach, and also the utility of such an endeavour for both accounting experts from the public sector and for specialists from the academic environment.

Starting from the irrational allocation of the funds for the medical insurance services, we evaluate the necessity of the elaboration of a system through which the resources from the health system to be allocated based on some criteria such as transparency and medical evidences. The simple allocation based on some ambiguously delimited criteria, is not a solution for the actual

problems. It is impetuously needed a control of the costs of the system, and also the commensuration of the performance reached in terms of efficiency, effectiveness and cost saving.

Primary in the health system should be the qualitative level of the services provided and not the financing level. In other words, the essence consists in the increase of the quality of the medical services provided, but also in satisfying the needs of the population. From these reasons derives the importance of the manner of usage the resources.

As far as the transparency of the process of adopting the decision is concerned, the elaboration and publication of multiannual financial reports is recommended. At the moment, the state proposes convergence programs in order to assure quality medical services, to use the allocated fund in the best way, and especially in the latest years to align to the EU standards.

Taking also into account the irrationality of the health system in Romania, we can say that implementing a much more rigorous system of quality assurance than the present one is highly necessary. In order to talk about quality in the public medical system we suggest adopting some measures such as proposing a national strategy to assure the quality of the medical services, creating the structures that will sustain the activity for the improving of the quality and finally the development of a national training program for quality and quality assurance.

The medical unities in Romania are dealing nowadays with the problem of a low level of financing, the medical technology is in a constant evolution, the demand for services is higher and more diversified, the necessity of pay raises in the budgetary sector, as well as the necessity of the alignment to the European standards of medical assistance help.

The stage of knowledge in the field

As far as the problematic approached is concerned, the special literature offers a lot of theoretical studies and practices connected with managerial accounting and inventory control: apparition, role, necessity, organization and leading in specific environment, accomplishment instruments, making mention of the fact that these studies sight out the private sector (Albu N., Albu C., 2003; Anthony R.N., 2007; Bouquin H., 2006; Briciu S., 2006, Caraiani C., Dumitrana M., 2008, Căpușneanu S., 2006, Drury, 2007, Iacob C., Ionescu I., 2009; Ionașcu I., 2002; Oprea C., Man M., Nedelcu M., 2008, Garrison G., 2000, Simons R.L., 2001, Tabără N., 2008, etc).

Along the time, the inventory control has experienced more approaches: as a set of rules, practices and procedures, and as a feed-back process; the conceptualization of control as inventory of the dependence of the contextual factors; the conceptualization of the control as a mechanism of control behaviors; the inventory control as a set of values and cultural dynamic standard specifications.

R.L.Simons¹ defines control from the perspective of the entities threatened by the acerbic competition on the market, the rapid changes on the market, the new organizing forms of the entity and also the orientation of the clients: **“the control** implies the management of the inherent tension between the creative innovation on one side and the realization of the provisioned objectives on the other side, so that they both change into a profitable development”. According to J.Stoner and C.Wanke² **the process of control** includes: the defining of the requested results, the determination of the prevision of the results, the establishment of the information and feed-back, the evaluation of the information and taking the right decision. So this control process involves a list with certain steps for the achievement of the specific objectives and the rate at which these objectives are accomplished. R.N.Anthony³ defines the control as **„the process through which the managers influence the other members of the entity in order to implement its strategy”**. R.N.Anthony again defines the planning of the strategy as ways of formulating the strategy. In this respect, the special literature defines the control as *the main instrument of the management*; the others imply planning, organizing, staff, coordination. H.Bouquin⁴ reveals some common points between the definitions of control elaborated by R.N.Anthony and R.L.Simons: “the inventory control is the guarantee of the economical logic, in accordance to the strategy, assuring the articulation of the assembly process, addressing to the management”. R.N.Anthony and co.⁵ clarifies the nature of the inventory control: the inventory control is an instrument for the managers who use it in their relationships with the partners and subordinates.

¹ Simons R., 1995, *Levers of Control: How Managers Use Innovative Control Systems to Drive Strategic Renewal*, Harvard Business School Press, Boston.

² Anthony R.N., Govindarajan V., 2007, *Management Control Systems*, 12th edition, Chicago.

³Chenhall R., 2003, *Management control system design within its organizational context: Findings from contingency-based research and directions for the future*, *Accounting, Organizations and Society*, 28(2-3), 127-168.

⁴ Bouquin H., 2006, *Comptabilité de gestion*, Paris, Economica, 3e éd.

⁵ Anthony R., Govindarajan V., 2007, *Management Control Systems*, Chicago, Mc-Graw-Hill IRWIN.

In our research we have studied a series of publications that approach the managerial accounting and inventory control in the public sector, emphasizing the instruments used inside the public institutions in order to achieve performance (Cappelletti L, Khouatra D, Beck., 2007; Cardinaels, E., Roodhooft, F., van Herck, G., 2005, Chenhall R., Euske K.J., 2007; Cokins, G., Căpușeanu, S., 2011; Kaplan, R.S., 2002; Hindle D., Haraga S., Radu P., 2006; Ittner C.D., Larcker D.F., Randall T., 2003; Popa, L., 2006; Rohm H., 2001; Ștefănescu A., Dobrin C., Calu A., Țurlea E., 2010; etc.).

The present situation of the Romanian health system is an alarming one; the problems of the system start from the insufficient funds in order to assure the medical services to a constantly developing population, the lack of medicines and of modern technology and then the problems continue with the situations regarding the human resources- doctors working both in public and private sector. The EU has carried on a series of measures in order to align the Romanian medical services to those offered by the other states of the EU, even if Romania is situated on one of the lowest positions in a top of the EU members regarding the health system. The EU constantly monitorises the reformation process in Romania, constantly suggesting new measures to sustain the process that has already been initiated, measures that aim to adapt to the new conditions arisen on the way. These analyzing reports and also the recommendations are public and accessible to every European citizen.

The synthesis of the main parts of the PhD thesis

The fundamentation of the managerial decisions on both long and short term, implies the usage of some modern instruments of performance commensuration; the study has had as a main objective the analyses and the utility of the inventory control in reaching the institutional performance inside the public hospital entities.

Chapter 1 The informational potential of inventory control in the managerial decisional process we have approached from a theoretical point of view aspects referring to the concept of inventory control: definition, evolution, exercising instruments inside the economical entities, as well as its positioning in reaching the economical-financial performance.

R.N.Anthony⁶ defines *the inventory control* as being the process through which the managers insures that the resources ore obtained and efficiently and effectively used in reaching the objectives of the entity. “Beside the knowledge of the costs, the inventory control helps the managers in guiding the actors towards organizing to the performance”⁷. R.Garrison and E.Noreen⁸ suggest another definition for *the inventory control* as representing those measures taken by the management in order to increase the probability that the stated objectives are reached and it insures that all the organizational parties function in concordance to the policies of the entity.

Under the influence of the economical-social changes, the concept of control develops giving birth to the concept of controlling. *The controlling* tries to conceive and elaborate the instruments of information programmed to permit to those responsible to take actions, realizing the global economical coherence between the objectives, means and achievements. It has to be considered as being an informational system useful in piloting the company, because it controls the efficiency and effectiveness of the actions and means for reaching the objectives⁹”. Mayer defines controlling as “a management concept oriented towards the crisis situations, in order to successfully lead the organization and the assurance of a durable existence of the entity”.

*The particularities of the inventory control*¹⁰ identified inside the entity are presented like this: the inventory control is a systematic and permanent process: the inventory control refers to the whole entity, this way assuring the coordination and the conservation of the balance between components of the entity: the performance appreciation criteria that are used are efficiency and effectiveness; the inventory control is impelled by the nature and the limits of the available resources. The area of activity is only extended over the current financial exercise; it is an instrument that helps to steer the entity, the assumed responsibility referring to the objectives but also to the final results; for a better usage the inventory control has to be adapted to the organization and the specific of each entity.

We considered as being appropriate to create a diachronic study regarding the instruments of the inventory control: the cost standard method, the center’s of responsibility, the budget

⁶ Anthony R., Govindarajan V., 2007, *Management Control Systems*, Chicago, Mc-Graw-Hill IRWIN.

⁷ Alazard C., Separi S., 2001, *Controle de gestion*, Editura Dunod, Paris.

⁸ Garrison R.H.,Noreen E.W., 2000, *Managerial Accounting*, McGraw-Hill, New York, NY.

⁹ Boisselier P., 1999, *Contrôle de gestion*, Edition Vuibert, Paris, France.

¹⁰ Aslău, T., 2001, *Controlul de gestiune dincolo de aparențe*, Editura Economică, București.

system, modern bord- framework instruments and Balance Scorecard. The cost standard method allows the comparison of the standards established by the entity with the effective realizations and also the detection of the deviations and the adoption of a decision in order to reach the performance objectives. The deficiencies of this method: the impossibility to constantly determine the cost standards because of the frequent economical-social changes in its environment, this leading us to also studying other modern instruments.

The responsible centers allow the determination of the responsibility for the cost creation for each activity segment, the surveillance and correct fundamentation of the costs even in their birth places: the delimitation of the costs that are not strictly dependable on the production activity from those that are strictly connected to this process; the detection of the deviations from the pre settled levels; the establishment of a set of rules that permits the prominence for each actor's responsibilities; the introduction of an allocation system for the resources and the pursuance of their way of usage by elaborating same specific expenditure budgets for each center of responsibility. The disadvantages of the implementation of the decentralization based on activity centers is represented by the increase of the resource consumption inside some certain activities, the ambiguous delimitation of the cause-effect relations that creates difficulties for the management in taking pertinent decisions, etc.;

The budget is another instrument that permits the comparison of the forecast for the whole activity with the achievements, allowing, at the same time, the calculation of the cost for product unity/service/work; the identified deviations determine new decisions at the management level. The budget is useful for the management through the possibility of future planning of the activity and the avoidance of the unjustified decision from the economical-financial point of view; the communication at all management and organizational levels serving thus to the identification of the problems but also to that of the possible solutions; the coordination of the activities inside the /departments/compartments/divisions; the establishment of the objectives that have to be reached at entity level by motivating the staff belonging to all hierarchical levels. We consider that also this instrument for the inventory control has some limits in its implementation; according to the type of the activity and also to the disposable resources, we consider that the elaboration of the budgets claims for an important period of time and also needs human resources involvement for its creation, but also the possibility that the forecast might be difficult to be created as it is the case of the administration general expenditure budget.

The dashboard and the balanced scorecard are modern instruments of the inventory control. The dashboard serves the management of the entity through establishing some analysis that underlie the fundamentation of the strategies of the entity; this offers information about the pilotage of the entity, such as: the forecast level of the targeted objectives, the results detected for the referred period, the deviations(positive or negative) as a difference between the results and the targeted objectives, the degree of realization of the objectives and the causes that have determined the positive or negative deviations; Non financial information about the quqlity, the degree of satisfaction of the clients' needs etc. The usage of a dashboard implies the existence of some pertinent information, easily understood, and that can be accessed in the shortest time. Balanced Scorecard is a complex instrument that offers information about the performance of the entity; it gathers financial and non financial information, offering the management an overview of the activity.

The Balanced Scorecard has some advantages: it leads the management toward a strategic performance, offers importance to non financial indicators, but it also has some deficiencies: the subjectivity and the balance of the measures connected to the performance, leading the management to the usage of extended objectives connected to the improvement of the performance, etc.

We consider as being negative the exhaustive usage of one single inventory control instrument among the ones that have been presented in this chapter, inside an entity; combining them inside the entity brings a plus to the management by offering information that are as complex and relevant as possible for the decisional process.

In *chapter II The evolution and the perspectives of the public health system in Romania* we created a critical study of the Romanian health system in the European context. The health at the European Union level is a widely discussed problem by both the medical services providers and by the citizens and the governmental institutions; the multitude of the initiated programs underlie the need of creating a quality common medical assurance space at the same level in any of the European Union member countries. After analyzing the reports of the European Union we have discovered a series of discrepancies between the health systems of different member countries; this is because of external influential factors of the system, such as the economical-social environment in each country, but also because of the internal factors among which we can

mention the politics adopted by the Ministry of Health and The National Health Insurance Houses.

Romania, as a member of the European Union is situated on the 32nd position, out of 34 countries, in the Euro Health Consumer Index; this fact alarms the decision taking factors. Some health systems as the one in Denmark, Finland are at the top of the chart; we assign a value to the study of these systems, still considering the specific country environment conditions.

The quality of the medical services is a concept developed inside the European Union, within the pale of more convergence programs; reported to Romania, this concept is very little regularized by the active legislation – Law no. 372 of 28.04.2006, with the further amendments and completions. Also in the Frame Contract concluded with The Ministry of Health, each manager assumes to fulfill some quality indicators, standard for all the hospital unities in the same country.

The Romanian health system continues the series of reformations under the strict observation of the European Union that periodically makes recommendations in order to align Romania to the level of the other member countries. The progresses that have been accomplished so far are: 654,791 pensioners have benefited of a 90% reduction for medicines because of their poor incomes (less than 700RON) inside the Program for the compensation of the reference price of the medicines with 90%; the system of primary medical assistance and ambulatory care has been extended by creating 9 multifunctional centers and 259 permanent health centers; the Informational System for the National Frame of Health Programs of e-prescription has been implemented and also the programs for electronic registration of the patients; the number of the beds in public and private hospitals has been reduced as a result of the implementation of the National Plan for beds between 2011-2013, this leading to a total of 123,127 beds- 5.72 hospital beds for 1,000 persons, close to the European average of 5.61 hospital beds for 1,000 persons; as far as the modernization of the infrastructure of the medical services providers is concerned, The Ministry of Health has purchased 257 ambulances and 3 helicopters.

We consider that despite the progresses mentioned in the latest reference of Romania inside The European Union, the Romanian health system comes across a series of threats such as: the public health system is in a constant competitiveness against the private sector, whilst these should be complementary in order to provide high quality medical services; the increase of competitiveness on the medicines and medical equipment market providers' due to the ones

coming from the EU is a fact that leads to the increase of the costs of the medical assurance services. The identification of these threatening, but also of the weaknesses, of the strengths and opportunities was possible because of the critical analysis that we have compiled.

In *chapter III The Inventory Control- a coordinate in the management of the hospital institutions within the Romanian health system* we tried to emphasize the main particularities of the inventory control in specific environment namely inside the public hospital unities. We have noticed that the active legal norms do not mention the inventory control at all inside the public hospital unities; as we have revealed, only the financial inventory control is regularized inside the entities, others than the public hospital unities. At the same time the active regulations refer to the control from the part of The Accounts Court inside the public institutions; no specification regarding the inventory control inside the hospital unities.

For these reasons we appreciate the opportunity of identification of the stage of the reform of its direction inside the health system, in order to emphasize the necessity of the organization and exercising of the inventory control; the Romanian health system is facing deficiencies at the financial level and also a waste of resources inside the hospital unities. The main directions proposed are: the decentralization of the health system, the identification of some supplementary financing sources for the system, informatization, and the structural reform of the medical system having the primary care medicine as a starting point. Some other measures have been added to these, consisting of: health programs regarding the assurance of some free medical services or some information programs for the population; the implementation of the “clawback” system- all the medicines producers to contribute with 5% to 11% to the financing of the public health system. At the same time, The Ministry of Health has launched a series of pilot projects referring to the increase of the incomes for the doctors working in the public hospital unities with beds; the law for the civil liability for the medical staff (malpractice); the project for the modification of the hospitals’ bylaw; criteria and final elements for the basic medical services package. We think that the success of these projects depends on some factors, both subjective, such as the involvement of the parties, respectively the staff in the hospital unities and the decision factors from the local administration, and objective factors: the present economical-social environment in our country related to the European context.

The costs represent an important instrument in exercising the inventory control; the cost type information from inside the hospital unities underlies the managerial decisions

fundamentation. The hospital costs determine the cognition of the real costs for hospitalization, the evaluation of the efficiency and the fundamentation of the financial decisions, the manager having both the clinical data and the cost data at the patient level. In practice, we have identified two situations of cost reckoning: the cost calculation in the case of the permanent treatment and the cost calculation in the case of the one-day treatment. We considered as being necessary the presentation of both advantages and disadvantages for each type of calculation to identify the possible ways of reducing costs, still keeping the qualitative level of the assured medical services.

In the category of the methods of calculation we appreciate the utility of the standard cost method and the global method. The standard cost method implies the knowledge of the expected cost of the provider for the patient, when the patient can be included in an ordinary, accepted scheme of treatment. This way the acknowledgement of the standards costs starts from the fact that there has already been a care taking model for certain pathology, reflected through the medical practice protocol. The determination of a “standard” inside the health system can be created through DRG- Diagnosis Related Groups, based on which the hospitals are financed, similar patients are allocated to homogenous diagnosis groups from the point of view of clinical affection and of the resources used during the treatment. Analyzing the advantages and the disadvantages of the usage of this system, we have identified the following: through DRG, the financing of the hospital unities is accomplished on the basis of the rate for a balanced case, and not on the basis of the receiving capacity; the calculation of the cost per patient is stimulated, at the level of department/compartment/section; the efficient and effective usage of the funds from the National Health Insurance House and the County Health Insurance Houses is impulse, at the same time an increase of the resources allocated to a patient has been noticed within some sections related to the budget of the hospital unity.

The global method is frequently used inside public institutions because it is easily applied, but it is not sufficient, because of the complexity of the activities displayed to the whole population.

We have determined that the implementation of the calculation methods of the costs is not sufficient for the revealing of correct, complex information, relevant for the decisional process. The budget systems of the hospital unities answer to the requests of the management through the assurance of forecast and of the coordination of the whole activity at the level of hospital unity. The budgetary anticipations serve to establishing the objectives of the hospital unities, but also to

the evaluation of the results through the determination of the deficit/excess at the end of the financial exercise. The final goal of each management is to obtain the maximum positive results with the minimum of the resources; the maximum of the results inside the hospital unities is represented by the performances reached, namely the widest usage of the number of beds, medical care assistance for the patients using the minimum of the resources, the decrease of the cost for a hospitalization day, of the costs per bed, of the costs per patient, etc.

The budget permits the control over occasionally costs during the activity inside the hospital unity; the budgetary control can be created through the application of the concept "management by exceptions". This way the decisional factors receive details regarding the expenditures, "production", incomes that are in direct functional subordination, the reports focusing mainly on the problems that appear or on the negative deviations from the pre settled plan. The budgetary control permits the evaluation of the performance, motivates the personnel, permits the solving of the problem in proper time etc. The budget and the budgetary control represent some useful instruments for the management, on their basis an amelioration of the consumption resources is provided and also the procurement of positive results, that are not only in connection with the financial side, provided that we are talking about a public institution.

Chapter IV A study regarding the exercise of the inventory control inside the health system in Romania includes our empirical study that focused on the analysis of the inventory control instruments in targeting the performance at the level of public hospital unity. Starting from the organization and the surveillance of the costs, we have suggested the implementation of the ABC method of cost tracking on activities, and also of a Balanced Scorecard, that allows the surveillance and the achievement of performance at institutional level.

As a result of the analysis of the three selected hospitals, we have discovered the structure of the inventory accounting by cost centers according to the size of the unity, the volume of activity and available resources:

□ Within the Alba Emergency County Hospital, we have revealed an organization and management of the inventory accounting by cost centers, well established through the exact prominence of all the costs elements by calculation articles; the informatics support is modern and permits immediate listing of all the expenditure clearly delimited by cost centers.

□ Sebeş Municipal Hospital has an informatics program that allows delimitation by cost centers, respectively sections and compartments only for direct expenditures; this way, in order to

establish the costs at the cost center level, for each patient, we consider that another instrument is needed in order to complete the process of repartition of the indirect expenditures and the general administration expenditures per patient, bed and hospitalization.

□Abrud City Hospital has an informatics program that assures the organization and the accounting management through the separate evidence by cost centers only for the medicines' expenditures; in order to identify the costs associated with the assurance of the medical services for each patient, inside each cost center section, it is necessary a method of cost calculation.

Inside subchapter 4.2.1 *The exercise of the inventory control inside the public hospital unities in Alba county* through the cost centers, based on the data collected and also on the internal processing of the data, we have identified an evolution of the financial and non-financial indicators within two of the cost centers, respectively the department of surgery and the department of internal medicine, that have a noticeable volume of activity, but also a highly degree of complexity as far as the medical cases are concerned. After a temporally analyses we have identified a series of deficiencies in operational tracking of the costs, such as: the waste of resources during some activities, the impossibility of a clear determination of the cause-effect causes in order to adopt some decisions for the amelioration of the consumption.

We consider that the ABC method is a support for the necessities of the public hospital unities: this offers the possibility of an operational surveillance of the costs for each calculation article from each department, allowing the identification of the problems in a proper time, and the immediate adoption of the decisions for the amelioration of the costs. The method offers pertinent information referring to the cost of the medical services, a cost that sometimes is too high, and it offers solutions to reduce the costs and even to obtain excess at the institutional level.

We also bring up The Balanced Scorecard, representing a developed instrument of comparing the performance at institutional level. It offers an overview of the entire activity, allowing the adoption of the decisions at a global level, through the involvement of all financial and non-financial aspects. Our suggestion of the implementation of a Balanced Scorecard results from its proven utility along the time within public institutions; the main goal of a public institution is not that of obtaining a profit, but to assure quality services according to the needs of the population.

BSC offers an overview of the entire activity, permitting the monitoring of the achievement of all the pre settled strategic objectives, of the measures adopted in order to achieve them, of the degree of involvement of the personnel.

Analyzing the three cost surveillance instruments within a public hospital unity, respectively cost centers, the ABC method and the Balanced Scorecard, we conclude that none of the three instruments does not exclude the others.

We mention that the allocation instrument of the costs inside the public institutions is represented by the budget; through it, the funds allocated to the activity of the public institution are rated, based on the prior budgetary performance. As we can notice in the here below figure there is a tight connection, within the public institutions, between the budgets, the balanced scorecard and the satisfaction of the needs of the clients. The strategic objectives are transposed through an efficient instrument, The Balanced Scorecard, in order to adopt the adequate measures to the accomplishment of the settled objectives. The determination of the objectives has to be a realistic one, tightly correlated with the allocation of the financial resources according to the budget approved by the central unity.

All the activities connected with the determination of the objectives as well as the planning of the activity within the limits imposed by the annual budget, have as a final point the satisfaction of the needs of the citizens.

Conclusions, personal contributions and perspectives of the research

Concluding, we can release assessments connected with the aspects presented along the study, aspects referring to the inventory control in specific environments, the particularities of its instruments within the public hospital unities and also the implementation of modern instruments for the commensuration of the global performance.

This way, in chapter I *The informational potential of inventory control in the managerial decisional process* we have identified a series of aspects connected with the role of the inventory control inside the economical entity, this serving to the decisional process. Reaching the performance represents the finality of the process of decisions taking. The limitation regarding the measuring of the performance of the human resources, the qualitative character of the criteria and the absence of the indicators clearly defined, the inexistence of the correlation between the performance of the human resources and the quality of the services offered to the public, the absence of the evaluation criteria offered by the public for the performance of the entity are only

some of the difficulties brought up in the case of a public hospital unity. In this respect, we consider that the exercise of the inventory control has an important role in monitoring and managing the performances. Sustained by a series of instruments, the control assures the surveillance and the administration of the good results of an entity.

Chapter II *The evolution and the perspectives of the public health system in Romania* reveals aspects connected with the present situation of the Romanian health system in the European context. Romania has adopted a series of reforms in order to increase the efficiency of the medical services offered to the population. We think that the actions carried on were not sufficient and so the Romanian health system is still facing some threats such as: the competitiveness of the public and private health system, even though we consider that the completion of the two systems is suitable for the present environment; the increase of the competitiveness on the market of the medicines and medical equipment providers by the entrance of the national market of the providers from the EU, leading to an increase in the costs of the medical assurance services. The identification of these threats, but also of the weaknesses, strengths and opportunities was possible because of the SWOT analysis that offers us some new possible directions to operate- the opportunities within the SWOT analysis.

In chapter III *The Inventory Control- a coordinate in the management of the hospital institutions within the Romanian health system* we appreciate the determination of the correct identification of the costs for the assured medical services, the clear delimitation of the activities bounding costs, as well as the inventory control exercising using some inventory instruments adapted to the environment. No unanimous solutions for the effective calculation inside the hospital unities has been found yet; as a result of the specific studies and of the consultancy of some specialists from the medical system there have been some cost calculation suggestions based on DRG, namely of the medical protocols, but also through the global method. Within the hospital unities included in this study we have identified components of the global method and the standard cost method for the accomplishment of the cost calculation. We mention that each unity organizes its cost calculation according to the needs; we cannot identify a Unitarian method for cost calculation. On the other side, the budget is a planning and control instrument for the allocated funds, instrument that represents the base on which the hospital unities develop their activities; each unity benefits from funds according to the history of the activities, and recently according to the performances achieved during the prior financial exercises.

Chapter IV *A study regarding the exercise of the inventory control inside the health system in Romania* includes the empirical research created inside the hospital unities from the 3rd and 4th category; the motivation for the selection of this sample is widely debated inside the chapter and its goal is to identify an optimal solution in the exercise of the inventory control and that can be useful for the management in the decisional process. We have come across hospital unities that closely survey the cost calculation for each center of responsibility; unfortunately, only within one single unity we could identify the accomplishment of this fact. Thus we propose as a cost calculation method at the level of the entire sample the ABC method. We consider that the ABC method is suitable for the needs of the public medical unities; this offers the possibility of operative surveillance of the costs for each calculation article, from each department allowing the identification in proper time of the problems and also the adoption of some immediate decisions for the amelioration of the expenditures. The method offers pertinent information referring to the cost that sometimes is too high for the medical services and it also offers solutions for the costs' decrease and for the creation of an excess at institutional level.

To identify a viable global performance commensuration instrument at the level of the hospital unity, we decided to prepare a questionnaire for the personnel from the unities included in the sample; the given answers validated/invalidated a series of hypothesis that have confirmed us the following: the human resource is not enough involved in the process of decision taking, even if it is constantly developed to offer medical services that are in accordance with the present needs of the patients; the patients – the beneficiaries of the medical services are not sufficient informed regarding the options connected with the medical services they receive/could receive; the quality of the medical services has to be constantly improved. Based on these answers we suggest a developed global performance commensuration instrument, namely The Balanced Scorecard, adapted to the hospital unity.

Considering the conclusions that have been previously presented, we mention the personal contributions brought in in each chapter. So, inside chapter I *The informational potential of inventory control in the managerial decisional process* the personal contributions are the following: the clear delimitation of the concept of inventory, forming at the same time a diachronic study for the emphasizing of the inventory control evolution and also the analysis of the main inventory instruments through revising the specific national and international literature.

In chapter II *The evolution and the perspectives of the public health system in Romania*, the personal infusion consists of: the analysis of the European health system in terms of organizing it, of the financial systems and also of the quality of the medical services; the presentation of the actual Romanian health system in terms of achieving the main indicators, the financing of the hospital unities and the quality of the medical services, as well as compiling the SWOT analyses that helped to identify the weaknesses, in order to find solutions to ameliorate the present situation.

In chapter III *The Inventory Control- coordinate in the management of the Romanian health system hospital institutions* the personal infusion consists of: identifying the cost typology in the health system and also their analysis according to the type of the treatment received, one day or permanent, the analysis of legal regulations regarding the inventory control inside the health system, the critical analysis of the usage of the budget as a planning and managing instrument for the hospital unities' resources.

In chapter IV *A study regarding the exercise of the inventory control inside the health system in Romania* the personal contribution is: the analysis of the inventory control exercise according to the cost centers inside the selected hospital unities, and also the identification of their main advantages and disadvantages; the case study regarding the cost calculation generated by each activity developed inside the hospital unities that are part of the sample, and also the identification of the strengths and weaknesses for the applicability of the ABC method; a case study regarding the creation and implementation of the Balanced Scorecard model with reference to hospitals from the 3rd and 4th category, hospitals that were part of our study; a proposal that aims strategic objectives that can be applied in hospital unities; they have been established through the identification of the strengths but also of the weaknesses by non-participant observation and by analyzing the answers from the questionnaire.

We clarify that the endeavour has come across some **limits**; we hope to be overtaken in the future. During our activity we observed that the County Public Health House and The Ministry of Health do not impose the cost calculation delimited by cost bearers; each year they collect from hospital unities some certain financial and medical indicators, without any details of their calculation. During the researches, most part of the hospital unities do not create cost calculation separately for each department/compartment/sector; the only expenditure separately

emphasized are the ones regarding the medicines because this information is further reported. We appreciate the utility of applying our suggestions from the study.

At the same time, an objective limit of the research that we could identify was the partial lack of centralized data from The Ministry of Health. We identified recent statistic data only in the INSSE reports, and also in reports from the European Union. At the Ministry level, part of the data haven not been updated since 2010. We mention that the accomplishments of the case studies are based on statistic data from national and international organizations from the medical field, and also data from the hospital unities across Alba County, between 2010-2012.

As a **future acting direction** we suggest organizing a unitary evidence of the costs, at least at the typology level; even if each hospital unity has its own particularities that determine the organization and the management of the managerial accountancy and of the inventory control, we take into consideration the possibility of organizing them unitary. **Another research direction** consists of the continuation of the research regarding the usage of a developed instrument for the global performance commensuration of the hospital unities.

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