

Cost Evaluation of Quality in Health: Approach to the Improvement of Research and Development Processes

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Management, understood in contemporary terms, is the procedure of adapting resources of any kind to those purposes for which the resources have been collected (Inca, 2016).

Quality management is a process of assurance and continuous improvement, where all areas of the entity actively participate in the development of products and services that meet the needs of users and society. This achieves greater quality, relevance and impact, with efficiency, efficacy and effectiveness.

Quality means satisfying the needs and expectations of internal clients (both medical and non-medical personnel) and external clients (patients and their families), which is sought not only in the final result, but in all the functions of the services. doctors. They can all be suppliers and clients at the same time; therefore, it is vital to participate in the application of principles and tools for the continuous improvement of products and services, which would allow a change in the culture of the organization. Costs are the set of indicators that allow evaluating the efficiency of an entity's work; and they represent the resources consumed and applied to activities in a given economic period. However, as Valenzuela Jiménez (2016) states, quality and poor quality costs have not received attention from traditional accounting theory and practices that allows company management to improve results and control waste. Only management accounting has addressed this issue, but its treatment has been limited to organizations that have adopted total quality management systems (TQM), therefore, and due to the great impact that quality costs have. and the cost of poor quality (CMC) on performance, it is convenient to establish useful techniques for the management and recording of these costs.

Climent Serrano (2004), refers to 17 studies, between the years 1985 to 1997, on the importance of quality costs, and denotes that these costs represent between 4.5 and 45% of the total costs of organizations. This disparity is due to the fact that some studies only take into account the tangible costs, while in others they take into account both the tangible and the intangible ones. In addition, they are data supplied by the organizations themselves and if there is no good system for measuring the costs of quality, most of these costs will be

hidden and the organizations themselves will not be aware of them.

Compliance costs: those that the company incurs because the products do not meet the required quality specifications. Prevention costs: The costs of all activities specifically designed to prevent poor quality of products or services or to keep valuation and failure costs to a minimum.

Evaluation costs: the costs corresponding to the measurement, evaluation or audit of products or services to ensure compliance with quality specifications and performance requirements.

Regarding non-conformity costs, the following are recognized:

Internal failure costs: These are costs associated with defects that are discovered before the product reaches the customer. External failure costs: These are costs associated with defects that are found after the product is shipped to the customer or after the service is provided.

In order to evaluate the quality of the services and the competence of the professionals who carry it out, a good system for measuring and evaluating costs is required, which does not exist in health institutions in the province of Matanzas.

In Cuban hospitals and care centers, it is essential to know the high cost of doing things wrong, repeating jobs, correcting continuous errors and not avoiding waste, which causes inefficiencies in the system, which, added to the extra expenses imposed Due to the North American blockade, they make health expenditures seem insurmountable (Serra, 2016).

This work aims to develop a procedure to identify and measure the quality costs in the province's medical care, which allows evaluating the effectiveness of quality systems. The implementation of this system must be taken into account in the strategic planning of the entity since it allows adopting measures in the short and long term.

As a result, the methodological guidelines were established so that the implementation favors the identification of opportunities for improvement in the processes directly or indirectly involved in the provision of a quality health service, based on criteria of efficiency and effectiveness; This is shown in the preliminary application in the academic process of selected health units.