

Секция 5

ПРОБЛЕМЫ РАЗВИТИЯ НАЦИОНАЛЬНОЙ И РЕГИОНАЛЬНОЙ ЭКОНОМИКИ, ГОСУДАРСТВЕННОГО УПРАВЛЕНИЯ И МЕСТНОГО САМОУПРАВЛЕНИЯ

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TECHNOLOGICAL PRECONDITIONS FOR DEVELOPMENT OF INTELLECTUAL CAPITAL IN MEDICAL ENTITIES

ТЕХНОЛОГИЧЕСКИЕ УСЛОВИЯ РАЗВИТИЯ ИНТЕЛЛЕКТУАЛЬНОГО КАПИТАЛА МЕДИЦИНСКИХ УЧРЕЖДЕНИЙ

В современных медицинских учреждениях возрастающее значение имеет эффективное управление интеллектуальным капиталом и информационными технологиями. В зависимости от уровня развития интеллектуального капитала соответствующий выбор информационных технологий положительно влияет на эффективность деятельности медицинских учреждений. Автором сделана попытка выявить тип и силу этого влияния.

The principal goal of activity of medical entities is providing medical services with highest quality and meeting comprehensive social need in this field. One precondition for effective achievement of this goal is efficient management of intellectual capital with adequate support from modern information technologies. Market value of contemporary business entities often exceeds their book value. The difference between the market value of a company and the value of its net assets is considered as intellectual capital of the company. Intellectual capital is closely related with knowledge management. Knowledge collected and used in an organization is a key component of intellectual capital. Management of knowledge and information in contemporary business organizations is largely supported by modern information technologies. Medical entities, both private and public, operate under market conditions and should be guided by the principles of economic efficiency.

Numerous studies have been carried out in order to identify the effect of information technologies and the level of intellectual capital on the effectiveness of operation of medical entities. Mutual effect of information technologies and intellectual capital on the efficiency of operation is in general positive and substantial. The strength of this effect is connected with devel-

opment of intellectual capital and the type and degree of advancement in the information technologies used. The above relationships were also demonstrated by the author of the present study. The study was carried out using a method of case study and the method of structural equation modelling. The research sample was restricted to hospitals in Poland.

A generalization of the results obtained in the study leads to the following conclusions:

Intellectual capital plays a substantial role in any medical entity, regardless of their size or the range of the medical services provided. The scope and size of activities determines a specific effect of information technologies on development of intellectual capital. Bigger entities have in general better prospects for development of intellectual capital due to wider financial and organizational opportunities.

Information technologies have strategic effect on operation of medical entities since they contribute to increased quality and availability of medical services and therefore increased effectiveness in these entities.

The research methodology and research model can be adapted to the specific nature of other domains of human economic activity, which translates into the change in the scope of questions contained in a structured interview used in the case study method and also with the change of the questionnaire used in a survey for collecting quantitative data. Modification of research tools should take into consideration possible changes in the character of theoretical constructs that form the research model, which should correspond to the specific nature of a particular sector.

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ROLE OF COSTING IN MANAGEMENT OF HOSPITALS

РОЛЬ РАСЧЕТА ЗАТРАТ В УПРАВЛЕНИИ БОЛЬНИЦЕЙ

Системой калькулирования, которая позволяет точно определить отнесение затрат на себестоимость продуктов — услуг здравоохранения, является система activity-based costing (ABC). Основной задачей использования расчета затрат ABC является определение финансового состояния, в котором находится больница, а также оптимизация распределения имеющихся ресурсов. Эта система предоставляет важную информацию для внутренних пользователей — руководителей и общественности — для принятия ими оперативных управленческих решений, а также для разработки будущего развития. Высокий уровень качества информации о затратах является важнейшим условием для эффективного управления больницей.