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# Conceptions of nurses from a public university hospital regarding the cost management report\*

CONCEPÇÕES DE ENFERMEIROS DE UM HOSPITAL UNIVERSITÁRIO PÚBLICO SOBRE O RELATÓRIO GERENCIAL DE CUSTOS

CONCEPCIONES DE ENFERMEROS DE UN HOSPITAL UNIVERSITARIO PÚBLICO SOBRE EL INFORME GERENCIAL DE COSTOS

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## ABSTRACT

This exploratory-descriptive study was performed with a qualitative approach, on the theoretical construct in the field of phenomenology, with the objective to identify the understanding of nurses of a public university hospital regarding the cost management report. Data collection was performed from August of 2009 to March of 2010, with 59 nurses, and consisted of three guiding questions: What is the meaning of cost management? How do you use the cost management report? What is the contribution of cost management reports? Results showed that nurses do not use this report in their practice, because they focus on the care issues, and justify this by the fact that they did not receive academic training in relation to cost management and also because they do not understand the report. The report, however, though little explored, contributes with the practice of nurses who hold a management position, in terms of cost management and control.

## DESCRIPTORS

Hospital costs  
Costs and cost analysis  
Health Services  
Nursing supervisory

## RESUMO

O presente trabalho trata-se de estudo exploratório-descritivo de abordagem qualitativa, sobre a construção teórica no campo da fenomenologia que objetivou compreender as concepções de enfermeiros de um hospital universitário público sobre o relatório gerencial de custos. A coleta de dados deu-se no período de agosto de 2009 a março de 2010, com 59 enfermeiros, sendo composta por três questões norteadoras: Qual o significado do gerenciamento de custos? Como você utiliza o relatório gerencial de custo? Qual a contribuição dos relatórios gerenciais de custos? Como resultado, obteve-se que os enfermeiros não utilizam tal relatório em sua prática profissional, pois mantêm o foco do trabalho voltado às questões assistenciais, e justificaram que não possuem formação acadêmica em relação ao gerenciamento de custos, faltando-lhes a compreensão do relatório. Contudo, apesar de pouco explorado, esse relatório contribui para os enfermeiros que ocupam cargos de direção, no controle dos gastos e no gerenciamento de custos.

## DESCRIPTORIOS

Custos hospitalares  
Custos e análise de custos  
Serviços de Saúde  
Supervisão de enfermagem

## RESUMEN

Estudio exploratorio-descriptivo, cualitativo, sobre la construcción teórica en el campo fenomenológico que objetivó comprender las concepciones de enfermeros de un hospital universitario público sobre el informe gerencial de costos. Datos colectados de agosto 2009 a marzo 2010 con 59 enfermeros, utilizándose tres preguntas orientativas: ¿Cuál es el significado del gerenciamento de costos? ¿Cómo utiliza el informe gerencial de costos? ¿Cuál es la contribución de los informes gerenciales de costos? El resultado indica que los enfermeros no utilizan dicho informe en su práctica profesional, pues mantienen su atención profesional enfocada en asuntos asistenciales, justificándose en no poseer formación académica vinculada al gerenciamento de costos, por lo cual no comprenden integralmente tales informes. No obstante la escasez de su utilización, este informe brinda información a los enfermeros que ocupan cargos directivos en el control de gastos y gerenciamento de costos.

## DESCRIPTORES

Costos de hospital  
Costos y análisis de costo  
Servicios de Salud  
Supervisión de enfermería

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## INTRODUCTION

In any type of organization, cost management is presented as a fundamental management tool toward the consolidation of resource control processes, allowing for the identification of strategic, more effective pathways and providing managers with the opportunity to pinpoint more profitable activities, as well as those whose costs have to be either more carefully reassessed and controlled or those that are not economically feasible.

Historically, accountability in hospitals used to focus on maximizing costs in order to enhance final revenues by means of cost-based returns aimed at application in the incorporation of new technologies in the healthcare service rendering field<sup>(1)</sup>. In recent years, hospitals have been urged to reframe their management policies as a way to guarantee their survival; hence, cost control has turned into a critical strategic element.

The growing emphasis in the hospital-related cost control field, therefore, should not be seen as a strange trend, since expenses in this area have been steadily increasing, added to the scarcity of funding resources. However, costs in Brazilian hospitals are poorly controlled; only a few hospitals are concerned with cost-related issues. The majority of them continue to carry out price enhancement practices, disregarding the real analysis of hospital-based costs.

Cost represents the most relevant aspect in decision-making processes; for this reason, the implementation of effective cost-related models is an urgent step for the survival of hospitals, since managers need precise, adequate cost-related information before making strategic decisions aimed at achieving operational improvement. The acknowledgment of real service rendering-related costs allows institutions to be in a position of cutting waste, improving services, assessing quality incentives and pushing forward toward continuous improvement by means of activity-based management strategies<sup>(2)</sup>.

Taking into account the world market transformations that have occurred in the last decades, and especially the recent period of economic instability, the adoption of a system that offers useful information on cost management in hospitals is a must, aiming to maintain satisfactory quality levels in healthcare service rendering processes.

Such a perspective resulted in the task of assessing the comprehension of nurses regarding the cost management report of a public university hospital.

## METHOD

This is an exploratory, descriptive, qualitative-based research. The study's exploratory characteristic stems

from the need to make the issue more comprehensively familiar, unveiling its contents and improving its core ideas. It is descriptive because it aims to analyze the characteristics of a fact and/or assess the results of a program.

The Martins and Bicudo<sup>(3)</sup> reference model was applied for the analysis of information, as we understand that the meaning of the facts - and not the facts themselves - were being sought.

Qualitative-based research has been largely applied in recent years in order to broaden our insights on man. By highlighting the subject's pure experience<sup>(4)</sup>, phenomenology, in its turn, extols the interpretation of the world that is intentionally originated in man's conscience. This method seeks to capture the essence of subjects by describing their experiences, thus structuring the objective of the research and identifying the understandings arising from interpretative practices in the exact way they are unveiled to, and perceived by, the researcher.

This study was carried out in a public university hospital located in the northern region of the State of Paraná. All chief nurses assigned to the institution's nursing department, as well as one nurse from each sector, were interviewed. A longer length of working time in the institution was the chosen criteria for the selection of these personnel. Therefore, the research identified 59 nurses, namely: the head of the nursing department, eight heads of division, 25 section managers, and 25 nursing assistants.

Information was collected by means of recorded interviews led by three guiding questions that emphasized the objectives of the research, as follows: What does cost management mean? How do you use the cost management report? What is the contribution of management reports by cost center?

Following the data collection process, the data were carefully transcribed and analyzed, in accordance with the chosen method. In the phenomenology method, the researcher has to delve into his own language and seek to comprehend his experiences concerning the questioned phenomenon by means of his own perceptions.

Next, statements were read out loud, aimed at revealing the *meaning units* existing in the psychological vision within the researcher's perspective. After being separated, the meaning units were submitted to a further reading, producing psychological insights. The purpose now was to identify the meanings within each meaning unit. Following this step, the integrating syntheses of the insights were combined, aiming to either address issues or categorize the phenomenon by means of the subjects' statements.

Meaning units were identified according to each professional position, followed by a number that indicates the sequential order of interviews, in order to preserve the identity of the subjects, as follows: director (D); heads of divisions (H.D.), from 1 through 8; section managers (S.M.), from 1 through 25; and nursing assistants (A.N.), also from 1 through 25. It is worth highlighting that the above-mentioned categories comply with the hierarchic order of each respective position in the studied hospital.

Prior to the implementation of the study, the research project was forwarded to the Research Ethics Committee of the Londrina State University. The project was favorably approved under number 140/09. Institutional permission was fully granted for data collection and each participant in the research signed the Free and Clarified Consent Form.

## RESULTS

Following the thorough analysis of the interviews, results are presented in four major categories:

### ***Assistance-focused attention***

The statements of the interviewees clearly showed that the occupational profile of the nurses in the studied hospital, even those in managerial positions, is centered on an assistance model. In other words, the nurses' work focus is directly on caring for patients.

A few nurses revealed that cost management is seen as a bureaucratic activity; hence, the activity is sometimes omitted by staff nurses, who affirm that, in their perception, this function should be carried out only by chief nurses, as it does not have a direct impact on their practice.

Cost management does not have any influence on my nursing practice (A.N.4).

I am not responsible for such processes in this institution (A.N.16).

Whenever I receive this report, I take a look at it and store it away, because as a staff nurse, it does not interfere in my activity (A.N.18).

Another relevant factor found in the statements of the nurses concerns the lack of time for the development of the unit's management-related issues, since these professionals are highly attuned to care issues.

*During my six working hours here, my focus is always on the patient; there is no time left for the analysis of such a report (A.N.10).*

*It doesn't matter for me. In spite of being the coordinator of this sector, my job is much more focused on the care issue. I do not have time to carry on the unit's management (S.M.2).*

Our nurses are pretty much involved in the provision of care. Whenever such responsibility is transferred to the heads of the division, they must take this role on in addition to an extensive managerial program, which causes them to be concerned about costs; however, they frequently are not able to work toward it (D.).

### ***Lack of professional cost management-oriented background***

By analyzing the statements of the interviewees in the different categories, it can be shown that such professionals clearly lack an academic background concerning cost management issues, which makes it very difficult for them to envision and elaborate strategies related to the cost management report.

I assume this report to be highly important, but we do not have the appropriate background (A.N.1).

It does not have much meaning to me; perhaps I should have had this education back in college (S.M.8).

As experienced professionals, we deem ourselves to be self-made students concerning cost-related issues. We searched for specific literature, specialized works, etc... This issue did not used to be so common five years ago; in the last five years we have seen several nurses worried about the issue (D.).

Cost management-related knowledge was shown not to be part of the professional background of the nurses who took part in this research. This fact was evidenced by the resistance and/or certain degree of difficulty interviewees related in regards to making use of the cost management report.

### ***Clear need of training toward a better understanding and analysis of the Cost Management Report***

The cost management report is delivered quarterly by the hospital's cost sector to the Nursing Department and the heads of the divisions, who then forward the material to each section manager, who in turn have the responsibility of conveying the report to the floor nurses. However, the analysis of the collected data indicated that several floor nurses did not have any knowledge regarding the existence of such a report.

Although I am not aware of such a form, I believe that it presents a general perspective of what is spent and where we should save in order to improve our revenues (A.N.5).

I do not receive such a report. In the past, we did. Now, I do not know whether they are delivered to the administrative sector. We don't get anything here (A.N.22).

Despite the relevance of the cost report as a control and planning instrument, it was clear that such a document has been limitedly explored by nurses and poorly disclosed within the hospital. Several nurses from all dif-

ferent categories stated that they were not satisfactorily knowledgeable regarding the report's data interpretation; they all recognized the lack of training programs that could have made possible a broader comprehension of the material and its application in their professional life.

I think it is very important; unfortunately, it is not properly disclosed... One needs to take a course in order to understand what is written there (A.N.12).

If it is really important, we need someone to come here and educate us on what this value is (S.M.11).

I might be utterly ignorant in this sense, but I do not know how to effectively use these data (S.M.23).

### **Contributions of the Cost Management Report**

The interviewees' statements also showed that, in spite of being poorly understood by the nurses, the cost management report has been contributing toward controlling expenses and providing support to planning and action control processes, thus favoring investigation of practices prior to decision-making processes. It was realized that this material has been favorably used by several interviewees, especially among the heads of the divisions, as these professionals are directly engaged in managerial activities.

For us, the managers, it is important to get to know the costs of the unit, especially to optimize such costs and pinpoint where we can save more (H.D.4).

I carry out monthly comparisons... I think that this report is very relevant as a managerial tool that makes it possible for us to reduce costs and optimize services (H.D.5).

Reports expose the costs involved in each area of the unit, and shed light on what can be optimized (H.D.7).

Some professionals pointed out that they make use of information in the report as a planning lesson. Others stated that they used it as a way to sensitize employees and patients on the proper use of materials and equipment, as well as the high costs of an admission process.

I make use of the report in order to gather more knowledge and also to prepare my classes. I speak to both my students and patients about the managerial issues related to patient costs (S.M.2).

I use the report to instruct employees on the difficulties we experience in acquiring equipment. I say that if equipment is not used properly it will be sent to the maintenance department, and it costs us money. Consequently, other areas – including the improvement of our work conditions – will not receive any funding (S.M.11).

Some nurses also expressed their concern regarding cost management related to public healthcare services. In their perception, being assigned to serve in a public hospital does not exempt them from concern about excessive expenses.

To manage costs is highly important for any institution, no matter if it is private or public (E.A.15).

This report becomes necessary so that we can understand the characteristics of public management... Public services can not go uncontrolled, either (S.M.20).

From my standpoint, every institution, public or private, must employ cost planning strategies (H.D.2).

### **DISCUSSION**

The historical constitution of nursing as an occupation has been developed within the context of hospitals, aiming to ensure the management of the institution and to safeguard the continuous caregiving rendered to patients, 24 hours a day and seven days a week. The constitution of the nurse's work process led the occupation to be consolidated into two paths: one, the planning of care and the other, the provision of care.

In nursing, it is possible to derive two general guidelines from the developed activities: the first is related to the actual caregiving (the direct assistance); the second refers to the organization of the nursing and healthcare services as a whole<sup>(6)</sup>.

Nonetheless, bibliographic surveys<sup>(7)</sup> carried out between 1960 and 1970 revealed a series of studies centered on the issues of administration *versus* assistance, as well as on the idealized discourse of the nurse's *job function deviation*.

For some researchers, the dichotomy between managerial functions and caregiving functions carried out by the nurse was finally supported and justified by the nursing theories. Such authors affirm that theoretical discussions originating in the academic environment and in the scientific production are neither supported in nor legitimated by the reality of nursing work; administrative and managerial activities should be understood as job function deviations, based on the presupposition that the nurse's functions should be those related only to patient care. This conclusion fosters the idea that the function of the nurse is directly related to care of the patient.

It should be highlighted that in nursing, management has historically been embodied as one of the nurse's functions. Therefore, it is a fact that these professionals have always been *minimally* prepared to take on such role<sup>(8)</sup>.

Since caregiving is both the milestone and the core of the nursing work process, the nurse's managerial activities should aim to improve the quality of caregiving. It has been proven that the separation between nursing care and the managerial dimensions compromises such quality and generates conflicts within the nurse's work environment.

This concept leads us to reflect on how far we still are from the real practice of caregiving management, since

these two orientations are not opposite extremes, but part of the same nursing work process.

The lack of commitment of nurses toward cost management issues – either due to a lack of time or to a lack of interest regarding management issues – causes these professionals to resist new ways of assisting patients in the implementation of nursing procedures, in the completing forms, or in any other activity aimed at reducing costs and enhancing productivity.

Being responsible for the nursing team, the nurse is expected to promote the development of the service and to act in compliance with the institution's guidelines, conveying to his/her team a sense of enthusiasm and professionalism, in accordance with pre-established norms. As his/her ideas should be transmitted by actions, if the nurse is not personally concerned regarding management of costs, his team will fail to focus on the issue as well.

The work of the nurse is deemed to be fundamental within the context of changes observed in hospitals; taking this into account, the construction of a series of cost management-related knowledge in nursing empowers professionals to grow in their knowledge. When nurses properly articulate the caregiving and managerial dimensions of their work, focusing not only on the provision of resources, but also on the optimization of costs, they will be even more highly valued in their occupation.

Bearing this all in mind, the cost management report is a tool that leads the nurse to control the caregiving costs of the unit(s) he/she manages, since it provides cost reduction, expense control and accurate decision-making data; consequently, resources can be turned into investments toward the improvement of work conditions.

In Brazil, following the implementation of the Unified Health System (UHS), there has been much discussion about the healthcare service management issue, or in other words, the capacity of these services to tackle hospital-related and basic attention-based problems. UHS's strong social-political, economic and cultural implications has resulted in a scenario in which the managerial work carried out by the nurse is seen as an essential characteristic in order to cope with the challenges proposed by this new system<sup>(9)</sup>.

However, the debates carried out in the healthcare area regarding the management issue points out the need for specific changes in the way management programs are implemented in all organizational levels of healthcare practice. These processes need to be streamlined, both in the healthcare institutions and in undergraduate programs, in order to transform traditional teaching and management practice models<sup>(10)</sup>.

The healthcare-related cost approach, and its utilization as a management tool, stands out today as an increasingly relevant issue; however, it is still in its infancy within the nursing field. Large numbers of nursing gradu-

ate courses do not prioritize management issues in their curricula. Nonetheless, cost management-related issues stemming from recent changes in the workplace demand that such themes be inserted into the nurse's educational process, since his future professional work must be very well grounded on a strong academic preparation period<sup>(11)</sup>.

It is extremely important to familiarize the undergraduate student with the economic and managerial aspects of nursing, so that the future nursing professionals can adequately cope with the new managerial challenges he/she will have to face<sup>(12)</sup>.

Hence, graduate courses are highly responsible for the deepening of the knowledge of management issues as one of the responsibilities of a nurse, which demands skilled knowledge that is often de-emphasized in the students' course work and also in the professional's future workplace<sup>(13)</sup>.

Taking this into account, and the challenges posed by the current healthcare scenario, a review of learning regarding the nurse's education process as a healthcare service manager becomes an urgent task. The reformulation of processes and practices related to the profession of nursing is, thus, a compulsory action; meaningful learning processes should be prioritized and the role of the student as a subject of his own formation should be strengthened, considering that specific nursing management competencies and abilities should be developed during the student's education process and permanently consolidated in his daily experiences<sup>(14)</sup>.

The nursing team was the largest category of civil servants in the studied institution, corresponding to almost 65% of the total number of employees. As the nurse, in all different categories, is responsible for the management of the nursing team, this professional should be focused on cost management-related issues. The educational and supervisory functions carried out by this professional qualify him/her as a fundamental cost management-based agent in this change process within the culture of a hospital.

As the nurse is directly responsible for the nursing technical team, the nurse is the one who supervises the team, as well as the professional that is directly connected to the patient 24 hours a day. The nurse is expected to strive towards care quality, act in compliance with the guidelines of the institution, and instruct the team on the relevance of rationalizing expenses in such a way as to prevent waste.

It is clear that nurses should receive training prior to their introduction into the practice of cost management-related activities, allowing them to broadly understand and interpret data, aiming to enhance productivity, reduce costs and improve the quality of the rendered care. The qualification of the professionals involved in hospital cost management issues - as well as the interaction of multiple factors and groups who act in the complex operations of

the healthcare institutions - constitutes a relevant factor towards the success of the institution<sup>(15)</sup>.

The engagement of nurses as managers is, perhaps, the most important prerequisite toward full cost control within the hospital environment. The ascertainment and analysis of hospital costs require the involvement of committed, technically skilled data analysis professionals. Whenever there is a lack of awareness of some professionals on this issue, institutions should provide training programs toward the full understanding of the cost management report.

Within this context, the participation of the organization in promoting necessary interventions is very important. It should make possible the identification of theories and practices related to the care management model, as well as the introduction of professional qualification programs for nurses from all different categories, aiming to prepare them toward working with and understanding the cost management report.

Currently, cost management is a fundamental instrument to control financial, material or patrimonial resources within a healthcare institution. This issue is extremely pertinent and timely, since the services in this area are faced with fierce competition, a field in which organizations steadily strive for the customer's quality of care and incorporate cutting-edge technology.

However, the existing contrasts related to cost management issues in private and public hospitals are quite evident. Private institutions aim to enhance capital; public institutions ground their work philosophy on the provision of socially relevant, efficient and effective services. Nonetheless, some public hospitals have begun to worry about the ascertainment of costs, aiming to improve services and maintain competitiveness<sup>(15)</sup>.

Hence, the nurse must be capable of meeting the demands of healthcare organizations that have been increasingly concerned with growing costs, resource rationalization, waste control and result optimization, thus playing an effective role in the economic management of public and private nursing services<sup>(12)</sup>.

Despite the concern of some of the nurses who took part in the study regarding the cost management issue within public institutions, a paradigm shift is imminently expected regarding this service, as many of them still believe that public institutions are allowed to spend at will, resulting in the total lack of control practices.

Brazilian healthcare institutions, especially the public ones, have a long way to go in regards to managerial modernization processes. The majority of institutions make use of traditional accounting methods that do not generate real cost-related reports; in other words, these institutions do not make use of any cost systems that offer guidelines and parameters toward grounded administrative decisions and activity control<sup>(10)</sup>.

Several issues signal the need to create cost management models in public hospitals, such as the growing concern about the increase of hospital-related costs and the scarcity of resources allocated to finance such institutions. These factors point to the need for a more systematized and effective cost management strategy for these services.

In order to consolidate these changes, managers need to adopt a different attitude regarding cost management processes, and civil servants must also experience a cultural change, as these professionals are not used to providing an account of their actions.

In an increasingly competitive world, the mismanagement of costs leads institutions to be less and less competitive. Thus, the employment of an instrument that can provide hospital managers with information that supports decision-making processes is a crucial step.

Hospitals need to use management reports as a planning and control tool that can provide information related to containment policies, investment feasibility and prospect analysis, among others. These assessments of need allow for the unification of management drivers in the organization, thus paving the way for the development of a system that discloses useful information that is able to re-orient traditional systems.

The awareness and participation of nurses toward rationalizing hospital-related expenses, matching minimum allocations of resources and providing a high quality of rendered services is a necessary action. In order to achieve this model, cost management stands out as an administrative process that can acknowledge cost details in each instance, thus becoming a turning point in decision-making processes and turning nurses into effective role-players in the rationalization of resources, waste control and optimization of results.

## CONCLUSION

The study of the economic aspects of the healthcare field is shown to be timely and pertinent, as healthcare organizations are currently experiencing a highly competitive environment and a strong search for quality in patient care as well as an acute need to incorporate state-of-the-art technology. In this context, nurses must acquire cost-related knowledge, since they are responsible for the management of all human, material and financial resources.

The cost management report is an instrument that offers a systematic follow-up of expenses and operational costs for each sector in the hospital, helping to set the priorities for the management of the unit. However, this study showed that this tool is not fully utilized by nurses in all different categories, since they are mainly focused on care-based activities. The lack of time for the development of issues related to the unit's management was the major deterrent pointed out by the nurses.

Cost management knowledge was shown to be lacking in the professional education of the nurses who participated in the research. This was indicated by the resistance and/or certain degree of difficulty they showed toward making use of the cost management report. This fact resulted in difficulty in visualizing and elaborating strategies related to the cost management report.

This study showed that the cost management report is more widely employed by head nurses; it also showed that many supervising nurses were either unaware of the existence of the report or did not use it in their daily practice, as the material is delivered to chief nurses and is not conveyed to them.

The study also indicated that nurses need training programs in order to implement the cost management report information into their daily work; these professionals should also be provided with a full explanation and interpretation of the data related to the organization's cost center.

However, although it is poorly understood and utilized by nurses, the interviewees' statements showed that the

cost management report highly supports containment, planning and control processes, bringing relevant contributions to the cost management practice.

Given the relevance of the participation of the nurse as an active cost management agent, the inclusion of such contents into nursing undergraduate and post-graduate courses should be a compulsory step, thus preparing future professionals to be capable of managing cost issues.

This present study showed how important it is for nurses to act in managing hospital-related costs, operating as agents of change and taking on, as team leaders, the responsibility of rationalizing the use of materials and equipments. This is an ever-increasing trend in the healthcare field.

The role of the nurse manager is highly relevant within the field. He/she is able to sensitize his team towards practicing cost management and can encourage the search for theoretical subsidies, as this is a brand-new and deeply important issue in the professional practice of nursing.

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