

## C. Performance Measurement and Management for Health Care Organizations, Chaired by Dr Artie Ng

### Organization Change through an Intimacy & Sexuality Project, with SSLD Underpinning

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#### Abstract

Neglecting intimacy and sexual needs of the older people is one of the key challenges in the area of gerontology. Issues related to these needs of seniors are taboo and being overlooked. There is insufficient available knowledge and skill training materials to help staff of the long-term care facilities and of the community settings to learn to support intimacy needs of seniors. This project, involving one of the largest non-profit nursing home and senior services centres in Canada, breaks the cultural silence and brings forward the importance of organisational change in preparing staff to address senior sexuality and intimacy issues. It demonstrates how altering the existing organisational culture and managerial approach to client care using the Strategies and Skills Learning and Development (SSLD) System can produce a paradigm shift in senior care. The SSLD framework with an All-Win Design ensures that the needs of the seniors, their family members, professional staff and the organisation will be taken into account. Indicators of successful changes include altered perceptions and approaches by staff, the adoption of a psychosocial model; a shift from a behavior-focused to a needs-focused approach; and the adoption of staff empowerment and competency oriented approaches.

### Performance Measurement for Governance of Social Enterprise: Enhancing Accountability and Innovation in Elderly Homes

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#### Abstract

The aging societies around the world increasingly create demand on service providers of elderly homes (EHs). Such organizations, being both knowledge and service-intensive, are considered socially responsible enterprises for their humanity services to take care of the elderly who are a vulnerable group in the society. Nevertheless, there are concerns about their overall performance and the limited financial resources allocated for their operations. To deal with potential moral hazard, performance measurement system (PMS) and management control could play a significant role to the performance of services delivered by these publicly-funded organizations (Spekléa and Verbeeten, 2014). Use of a comprehensive PMS would also support development of a mental model for management to enhance positive performance (Hall, 2011). The function of management accounting is instrumental for the development of a well-balanced, comprehensive PMS that accounts for an organization's service while fulfilling social responsibilities (Franco-Santosa, 2012). With reference to a prior study on healthcare organization (Yuen and Ng, 2012), this paper proposes a balanced PMS framework designed for EHs to help ensure proper governance of resources provided by both public and private sources for quality service delivery.

### Determinants of Inpatient Expenditure for Chronic Kidney Failure Patients in Guangzhou, China

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#### Abstract

Information concerning the treatment costs of Chronic Kidney Failure is scarce in China. This study aims to quantify health care resource utilization, investigate the direct medical costs for inpatient services of Chronic Kidney Failure, and explore its determinants in Guangzhou, China. Direct medical costs of inpatient services for Chronic Kidney Failure were drawn from the reimbursement claim database in Guangzhou City, which covers the entire enrollees of Urban Employee Basic Medical Insurance scheme and Urban Resident Basic Medical Insurance scheme. The records of patients who were admitted to hospitals between January 2010 and December 2012 with a diagnosis of Chronic Kidney Failure were all included. Descriptive and regression analyses (through the Extended Estimating Equations approach – extended generalized linear model) were conducted to study the determinants of direct hospitalization costs. A total of 5,823 hospitalization records were identified. The mean (standard deviation, SD) age of patients was 60 (17) years old and the majority were male (55%). Patients were more likely to receive inpatient treatments at tertiary hospitals

(82%), followed by secondary (17%) and primary hospitals (1%). The mean (SD) of direct hospital costs per visit was 15,790 (22,476) Chinese Yuan, among which the medication costs account for 36% whereas the out-of-pocket expenses (OOP) account for 25% of total direct hospital costs. The mean (SD) length of stay was 15 (13) days. Key regression analysis results suggest that age, the type of basic medical insurance schemes, hospital levels, length of stay, and whether the patient had received kidney transplant were all significantly associated with the total direct inpatient services costs (all  $P < 0.05$ ). Both demand and supply side factors were significantly associated with the direct inpatient services costs of Chronic Kidney Failure. The establishment of urban basic medical insurance schemes has reduced the financial burden for the insured urban population.

### **Should the Activity-Based Costing (ABC) Method be Applied to the Hong Kong Healthcare Service Industry?**

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#### **Abstract**

One management problem in the healthcare service industry is the cost indicators in healthcare are usually prepared on aggregate basis without distinction of cost in different healthcare services. The lack of information on different healthcare cost will hinder the resources allocation planning for the public sector healthcare service provider such as the Hong Kong Hospital Authority (HA) and the price-cost matching for the private sector healthcare service providers such as private hospitals and even on the premium-cost estimation for the medical insurers. In US, a new costing method, activity-based costing (ABC), was suggested to apply to the healthcare industry in the 1990s and since then, many case studies were done to investigate the design and the procedures of ABC that will be appropriate for different healthcare service providers and the benefits of implementing ABC in the healthcare service industry in US. Results of the studies generally show that ABC can provide better understanding of the costs in treating different health problems and help the administrators in healthcare service making decision in resources allocation. Recently, an improved version of ABC called, time-driven activity-based costing, was suggested by Professor Kaplan from the Harvard Business School to apply in healthcare service. However, there is a lack of discussion on applying these newer costing methods to the healthcare service industry in Hong Kong. This presentation aims at reviewing the literature on the application of ABC in the healthcare service industry and exploring the possibility of adopting ABC in the Hong Kong healthcare service industry, may be with the HA taking the lead. The HA will be an interesting case because it is fully funded by the Government and it has the responsibility to make sure that the resources are allocated in the most efficient way.

### **Students' Perceptions on Integrity of Healthcare Professionals in Hong Kong**

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#### **Abstract**

Professional integrity is an important outcome in the curriculum of many healthcare disciplines and related professional training. However, integrity is a personal conduct which is seen but difficult to measure and the learning outcomes of professional integrity has to be measured in a more tangible manner. Also, preparing new blood of healthcare professionals with a mindset that should pay high regard to integrity is of prime importance. The aim of this study is to examine students' perceptions of healthcare professional integrity and to prepare them for integrity conflicts in their future healthcare workplace. In survey 1 (n=105), majority of respondents agreed that health professionals should (a) take pride in doing their job well (98.1%); (b) seek development in improving skills (99%), (c) not satisfy with substandard result and should seek to put things right (91.4%); (d) be prepared to acknowledge mistakes and take appropriate steps to prevent mistakes from happening again (100%) and (e) show respects to others who consult them for their professional capacity (99%). Majority of respondents (96.2%) would report the case of smacking of elderly by a healthcare worker in a residential care home. The most expressed aspects of professional integrity in this case was Respect to elderly (56.2%), Proper behaviour of healthcare professionals expected (52.4%), Probity (39%), Responsibility and Reliability (28.6%), Professional standards (28.6%), and Upholding image of health professionals by self-respectability (25.7%). In the investigation of acceptability of professional integrity in survey 2 (n=129), there was an increased number of respondents (40.3%) who expressed Neutral for a case in which a health professional was convicted with common assault during the Umbrella Revolution 2014 in Hong Kong. A total of 10.1% respondents expressed that such case of common assault was acceptable as they perceived that Civil disobedience should not violate the integrity of a healthcare professional. The implication of this study is to uphold the importance of professional integrity in health professionals-to-be and to strengthen the development of professional integrity in Hong Kong.