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La determinazione del valore economico degli emocomponenti: quale il contributo degli strumenti di cost accounting? Uno studio longitudinale cross-countries

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ABSTRACT: (THE ECONOMIC VALUE OF BLOOD COMPONENTS: WHAT IS THE CONTRIBUTION OF THE COST ACCOUNTING TOOLS? A LONGITUDINAL STUDY CROSS-COUNTRIES) Blood components (red cells, plasma and platelets) are joint products, used in the healthcare services to satisfy patients' needs. The blood products originate from joint production: a single input (whole blood) yields three products simultaneously at the split-off point. The split-off point is located in the separation process of whole blood or in the collection process by apheresis procedures. Using a longitudinal approach, the paper develops a descriptive review (concept-centric) on cost-allocation methods which have been applied to the joint production of blood components in Italy and in other Countries. In particular, the aim of the present work is to analyze the influence of the contextual factors on the cost-allocation methods chosen by the Italian regulation bodies and by national and international scholars, over the time and across Countries. The review highlights that, in the last fifty years, institutional authorities or scholars have adopted different cost accounting approaches or price setting approaches in addressing several objectives. The determination of the economic value of blood products responds to two different informative needs: calculating the blood pricing for market purposes or knowing the blood cost for management purposes. In both cases, the choice of the method used has been influenced by three main factors: the evolution of the cost accounting methodologies, specifically, in the public context; the evolution of the clinical practices and the governance policies of the healthcare system. These last two factors determined the change of the cost objects and of the relative importance recognized to each output of the blood production. Consequently, joint costing methods or other traditional cost-allocation methods (e.g. full costing/direct costing/activities based costing) are used. Some reflections about social and institutional changes in the current Italian scenario of the Transfusion Medicine open future debates and address further researches.

KEYWORDS: Joint costing, Blood components, Exchange rate

Introduzione

La determinazione di un valore economico da attribuire agli emocomponenti (globuli rossi, plasma e piastrine) è stata nel corso degli ultimi decenni un tema affrontato da diverse angolazioni, a seconda delle finalità informative da raggiungere. Va, innanzitutto, evidenziato che gli emocomponenti – impiegati nei diversi sistemi sanitari dei vari Paesi per finalità di cura a pazienti – sono *joint products* (MARASCA et al., 2013a) cioè derivati da processi di produzione tecnicamente congiunta (MIOLO VITALI, 2004; COLLINI, 2008; AVI, 2007; BUBBIO, 2008; HORNGREN, 2011; ARCARI, 2014). Gli stessi originano da una singola materia prima, cioè il sangue intero donato, o da un singolo processo di produzione, cioè la raccolta eseguita mediante procedure di aferesi (SOCIETÀ ITALIANA DI MEDICINA TRASFUSIONALE E IMMUNOEMATOLOGIA, 2010, pp. 83-84; AMERICAN ASSOCIATION OF BLOOD BANKS, 2009, pp.137-138). Gli emocomponenti divengono distinguibili ed apprezzabili separatamente in termini economici, ovvero hanno una loro funzionalità distinta (COLLINI, 2008), oltre un certo punto del processo di fabbricazione, chiamato punto di separazione o *split-off point* (BLOCKER e WELTMER, 1954; ANTHONY, 1965; GORDON, 1967, CODA, 1968; DRURY,

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