

Implementation Of Cost Systems In Healthcare Organizations: An Integrative Review Of Challenges And Practices

Implantação De Sistemas De Custos Em Organizações De Saúde: Uma Revisão Integrativa de Desafios E Práticas

Implementación De Sistemas De Costos En Organizaciones De Salud: Una Revisión Integradora De Desafíos Y Prácticas

RESUMO

Objetivo: Este estudo tem como objetivo analisar a produção bibliográfica sobre a implantação de sistemas de custos em organizações de saúde. **Método:** Realizou-se uma revisão integrativa da literatura, com base na metodologia de Cooper (1982), envolvendo a análise de estudos identificados na Biblioteca Virtual em Saúde. Após critérios de seleção, três artigos foram aprofundados por sua aderência ao objetivo da pesquisa. **Resultados:** Os estudos analisados identificaram barreiras estruturais, culturais e operacionais que comprometem a eficácia da gestão de custos. Em hospitais públicos, a falta de treinamento e integração entre setores foi recorrente, enquanto organizações privadas enfrentaram limitações de recursos e resistências culturais. **Conclusão:** A adaptação de metodologias de custo aos contextos específicos das organizações de saúde é essencial para superar os desafios relatados. Estratégias de capacitação, planejamento colaborativo e padronização são fatores críticos para o sucesso na implantação de sistemas de custos em saúde.

DESCRITORES: Gestão de Custos, Implantação de custos, Organizações de Saúde, Revisão Integrativa.

ABSTRACT

Objective: This study aims to analyze the bibliographic production on the implementation of cost systems in health organizations. **Method:** An integrative review of the literature was carried out, based on Cooper's methodology (1982), involving the analysis of studies identified in the Virtual Health Library. After selection criteria, three articles were further analyzed for their adherence to the research objective. **Results:** The studies analyzed identified structural, cultural and operational barriers that compromise the effectiveness of cost management. In public hospitals, the lack of training and integration between sectors was recurrent, while private organizations faced resource limitations and cultural resistance. **Conclusion:** Adapting cost methodologies to the specific contexts of health organizations is essential to overcome the reported challenges. Training strategies, collaborative planning and standardization are critical factors for the success in the implementation of cost systems in health.

DESCRIPTORS: Cost Management, Cost Implementation, Health Organizations, Integrative Review.

RESUMEN

Objetivo: Este estudio tiene como objetivo analizar la producción bibliográfica sobre la implementación de sistemas de costos en organizaciones de salud. **Método:** Se realizó una revisión integrativa de la literatura, basada en la metodología de Cooper (1982), que incluyó el análisis de estudios identificados en la Biblioteca Virtual en Salud. Después de aplicar criterios de selección, se profundizó en tres artículos debido a su relevancia con el objetivo de la investigación. **Resultados:** Los estudios analizados identificaron barreras estructurales, culturales y operacionales que afectan la eficacia de la gestión de costos. En hospitales públicos, la falta de capacitación e integración entre los sectores fue recurrente, mientras que las organizaciones privadas enfrentaron limitaciones de recursos y resistencias culturales. **Conclusión:** La adaptación de metodologías de costos a los contextos específicos de las organizaciones de salud es esencial para superar los desafíos mencionados. Las estrategias de capacitación, planificación colaborativa y estandarización son factores críticos para el éxito en la implementación de sistemas de costos en salud.

DESCRIPTORES: Gestión de Costos, Implementación de costos, Organizaciones de Salud, Revisión Integrativa.

RECEIVED 01/10/2025 APPROVED: 01/21/2025

How to cite this article: Alemão MM, Cursino AMC. Implementation Of Cost Systems In Healthcare Organizations: An Integrative Review Of Challenges And Practices. *Saúde Coletiva* (Edição Brasileira) [Internet]. 2025 [acesso ano mês dia];15(92):14083-14090. Disponível em: DOI: 10.36489/saudecoletiva.2025v15i92p14083-14090



Márcia Mascarenhas Alemão

PhD in Administration and in Management Control and Accounting.
ORCID: <https://orcid.org/0000-0002-0799-8446>



Adélia Marina de Campos Cursino

PhD in Administration - CEPEAD/UFMG.
ORCID: <https://orcid.org/0000-0002-2550-9722>

INTRODUCTION

The health sector is defined as a medical-industrial complex, which involves the articulation between medical care, professional training networks (schools, universities), pharmaceutical industry, industry producing medical equipment and diagnostic instruments (Cordeiro, 1980). It can also be understood as an important space for innovation and capital accumulation, generating investment opportunities, income and employment, being essential in the economic development of countries and in Brazil it is no different (Albuquerque & Cassiolato, 2002; Gadelha, 2003).

Cordeiro (1980) defines the health sector as a medical-industrial complex, in an articulation that involves medical care, professional training networks (schools, universities), pharmaceutical industry, industry producing medical equipment and diagnostic instruments. It represents an important component of a national innovation system, given the specificity of medical care as an economic activity (Albuquerque; Cassiolato, 2002). For Gadelha (2003), both in private and public spaces, the political and institutional complex of the health sector constitutes, simultaneously, an important space for innovation and capital accumulation, generating opportunities for investment, income and employment, that is, an essential locus of economic development, where the presence of the State and society is fundamental, in order to seek to reduce the forces that generate asymmetries and inequalities arising from business and market operations. The author also addresses the need to rethink the role of the State and public policies in this new economic,

technological and political context of the sector, with the intention of delimiting the health industrial complex. This delimitation represents a perception of the area as an interconnected set of production of goods and services in health, which move in the context of capitalist dynamics.

Furthermore, the change in the demographic profile of the population (reduction in the birth rate, aging of the population and increase in life expectancy) requires the expansion of actions aimed at adults and the elderly, who are known to use health services more and, consequently, generate higher costs (Gonçalves & Damázio, 2012).

In addition to changes in the epidemiological profile, which have been demanding new types of treatments, equipment, technologies and interventions, there is a need for increased investment. There has been the development of telemedicine, which broadens the scope of knowledge; genetic medicine; and health tourism, which provides a global dimension to the (Gonçalves & Damázio, 2012). With demographic evolution, increased life expectancy and technological advances, health organizations face significant challenges related to the control and effective allocation of resources in the sector (Gonçalves & Damázio, 2012).

This entire context of change requires health services to adapt in order to meet new demands and keep up with the transformation of the health care model. The health care model was initially focused on disease and the provision of medical services. The new reality currently requires the adoption of a new health care model that focuses on the patient and multidisciplinary care, which require new forms of

service provision (Mendes, 2010).

In this context of change, the survival and sustainability of health services require knowledge of strategic, systematized and integrated management by managers in order to enable the definition of paths to be followed by the institution, evaluating what should or should not be done, given the complexity of the sector. This new management model requires that health managers understand the context of the market conditions under which they operate, obtaining information about what is happening around them: demand, competition and regulation (Mintzberg, 1995) combined with the complexity of the organization in order to guarantee sustainability and expected returns, based on the understanding of the opportunities and risks of their business sector. To this end, it is essential to know the costs of products and services.

Cost allocation provides information needed for strategic and operational decisions (Horngren et al., 2004). The use of one cost system over another in an organization is directly related to a series of elements, including the corporate strategy to be followed. As presented by Bornia (2002), corroborating the proposal of Brignall et al. (1991), a cost system must first define which information is important (what should be measured) and then decide how to measure it, which necessarily and implicitly demands alignment with the organization's strategy.

Given the importance of costs for healthcare organizations, in light of the changes presented, the purpose of this paper is to analyze the literature on the implementation of cost systems in healthcare organizations, since implementation is one of the most complex and important stages

of cost management. The implementation process is full of challenges that organizations must face (Banco_Mundial, 2007; Clements et al., 2012; OECD Health Policy Studies, 2010).

The relevance of this study is anchored in the growing demand for effective cost management systems in healthcare organizations, driven by the need to improve operational efficiency and ensure financial sustainability in this strategic sector. In this context, understanding how cost systems have been implemented and the associated challenges in the healthcare sector becomes crucial to inform management practice and the development of public policies. Thus,

the following research question arises: how have cost systems been implemented in the healthcare sector and what are the challenges associated with this implementation?

METHOD

This is an Integrative Review (IR), covering the analysis of research related to the objective of the study. Connections between research were sought with the aim of reaching more comprehensive conclusions about a specific phenomenon, following the five steps defined by Cooper (1982) for IR: problem formulation, data collection, data evaluation, data analysis and interpretation,

and presentation of results.

Based on the research question, the search for studies was carried out in the Virtual Health Library (VHL) database. The search was carried out using the expression “(ti:(custos)) AND (ti:(implantação))”, conducted in January 2025, returned 20 papers. Among these, there were two duplicate papers^(16 and 14). One item was a book⁽²⁰⁾ on costs and one article was not found for reading⁽¹⁹⁾. After the first exclusions, 16 articles remained. Table 1 represents the complete result of the search performed:

Table 1 - Number, Author/Year, Objective, Results

Nº	Title	Author/Year	Objective	Results
1	<i>Implementation of hospital cost management: study of the challenges faced and the strategies implemented by the Ministry of Health, the State Health Department and the hospitals linked to the OtimizaSUS project (Implantação da gestão de custos hospitalares: estudo dos desafios enfrentados e das estratégias implementadas pelo ministério da saúde, pela secretaria de estado da saúde e pelos hospitais vinculados ao projeto OtimizaSUS)</i>	GALLO, 2023	<i>The general objective of this study was to analyze the implementation process of the hospital cost management system linked to the OtimizaSUS Project.</i>	<i>Although all stakeholders involved understand the importance of implementing cost management in hospitals, it was identified as deficient, hindering the improvement of public health and services offered to the population. The study highlighted the need to invest in cost measurement to support strategic decisions and improve the quality of health services.</i>
2	<i>Costs of implementing the telephone nursing triage service (Custos de implantação do serviço de triagem de enfermagem por telefone)</i>	COLLAR, MAURY, 2023	<i>To assess whether the implementation of the program reduced the overall costs of the public health system.</i>	<i>The results show that the program costs exceeded the avoided costs by almost BRL 2.5 million during the period.</i>
3	<i>Study of the challenges and limitations for implementing Cost Management in a medium-sized private hospital in the South of Minas Gerais: Intervention project (Estudo dos desafios e limitações para a implantação da Gestão de Custos em um hospital privado de médio porte do Sul de Minas Gerais: projeto de Intervenção)</i>	BARROS, 2020	<i>The objective was to identify the challenges and limitations in implementing cost management in a medium-sized private hospital.</i>	<i>Ten of the 13 difficulties were found in the institution under study, including superficial management control, lack of resources and a large volume of activities.</i>
4	<i>Implementation of technologies for preventing medication errors in a highly complex hospital: analysis of costs and results (Implantação de tecnologias para prevenção de erros de medicação em hospital de alta complexidade: análise de custos e resultados)</i>	VILELA; JERICO, 2019	<i>To calculate the cost and evaluate the results of implementing technologies that can prevent medication errors.</i>	<i>Thirteen technologies were identified to prevent medication errors. The average annual cost of these technologies in the prescription stage was R\$ 3,251,757.00; in dispensing, R\$ 2,979,397.10; and in administration, R\$ 4,028,351.00. The incidence of medication errors fell by 97.5% gradually between 2007 and 2015, ranging from 2.4% to 0.06%.</i>

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5	<i>Estimate of direct costs for the implementation and implementation of HPV vaccination in the State of Amazonas (Estimativa de custos diretos para a implantação e efetivação da vacinação contra o HPV no Estado do Amazonas)</i>	MAGALHAES, NEVES, SOUZA FILHO, 2018	<i>To estimate the costs involved in the campaigns carried out between 2013 and 2014.</i>	<i>Carrying out vaccination campaigns in Amazonas is very costly and the complexity and dynamism of the state's territoriality and human resources must be taken into account.</i>
6	<i>Implementation of a cost center as a management tool in the 11th regional health management (Implantação de centro de custos como ferramenta gerencial na XI gerência regional de saúde)</i>	ALVES, 2017	<i>The objective of this study was to implement cost management and demonstrate its importance for decision-making in an administrative unit of the State Health Department of the State of Pernambuco.</i>	<i>The implementation of cost centers in agencies/institutions aims to optimize resources without compromising the functionality and quality of the services offered, and should therefore be an objective of the institution.</i>
7	<i>Costs of implementing a pressure ulcer prevention protocol in a university hospital (Custos da implantação de um protocolo de prevenção de úlceras por pressão em um hospital universitário)</i>	LIMA et al., 2015	<i>To calculate the direct costs of implementing a pressure ulcer (PU) prevention protocol in a university hospital.</i>	<i>The costs totaled US\$ 60,857.38 (100%), of which US\$ 38,297.64 (62.93%) were related to direct labor of nurses, nursing technicians/assistants and secretarial staff, and US\$ 22,559.74 (37.07%) were related to the acquisition of products, accessories and equipment.</i>
8	<i>Implementation of new technology to optimize care in a burn clinic, without adding costs (Implantação de nova tecnologia para otimização do atendimento em ambulatório de queimados, sem adição de custos)</i>	MOREIRA et al., 2013	<i>To analyze the cost, effectiveness, and safety of nanocrystalline silver dressings and 1% silver sulfadiazine in the outpatient treatment of burn patients.</i>	<i>The results obtained show that there are differences between silver-based dressings and nanocrystalline silver-based dressings that are cost-effective, providing substantial savings to the institution.</i>
9	<i>Operational performance and costs of subsoiling operations in an area where eucalyptus trees are planted (Desempenho operacional e custos da operação de subsolagem em área de implantação de eucalipto)</i>	SIMOES et al., 2011	<i>To evaluate the operational and economic performance of an agricultural tractor in subsoiling operations depending on the slope.</i>	<i>Within the slope classes assessed, it was proven that with the increase in the percentage of relief inclination, the lower the operational performance and the higher the production cost.</i>
10	<i>Healthcare cost observatory: implementation of a hospital cost management system and the use of cost metadata (Observatório de custos em saúde: a implantação do sistema de gerenciamento dos custos hospitalares e o uso da meta-informação custo)</i>	GONÇALVES et al., 2010	<i>Presents the results of the construction of a knowledge base based on cost management at the Hospital Foundation of Minas Gerais (FHEMIG).</i>	<i>It can be concluded that the creation of the Healthcare Cost Observatory and the use of cost metadata can also constitute a strategic subsidy in the definition of public health policies and regulatory frameworks for the sector.</i>
11	<i>Implementation of a hospital cost system as a participatory management tool (Implantação de um sistema de custos hospitalares como instrumento de gestão participativa)</i>	LUZ, 2010	<i>This in-service intervention project proposes the implementation of a hospital cost system as an instrument to enhance participatory management at the Centenário Hospital Foundation of São Leopoldo.</i>	<i>The results, therefore, should be expressed in the joint knowledge and understanding of costs, their permanent readjustment linked to the maintenance and/or expansion of the quality of service to users.</i>
12	<i>Costs of implementing the HACCP system: a case study of the food additives industry (Custos de implantação do sistema APPCC: um caso da indústria de aditivos alimentares)</i>	RESENDE et al., 2009	<i>Presents the cost of implementing Hazard Analysis and Critical Control Points (HACCP) in a food ingredients industry.</i>	<i>The implementation cost represented approximately 0.46 percent of the company's annual revenue. The system is presented as a systematic and proactive approach to controlling chemical, physical and microbiological hazards directed at the entire production chain.</i>

13	<i>Implementation of a computerized solution to obtain information and monitor in real time the costs and results of care for cancer patients (Implantação de solução informatizada para a obtenção de informações e monitoramento em tempo real dos custos e resultados da atenção ao paciente oncológico)</i>	SOUZA, 2009	<i>Designs a computerized system capable of aggregating clinical data, procedures used and costs associated with the treatment of cancer patients, with a view to supporting the management of oncological care.</i>	<i>All data to be integrated must be stored in electronic databases for real-time availability of information. To consider care costs, the activity-based cost analysis method will be used, which provides a technical process for tracking costs associated with the activities performed. The cost program should be built in modules capable of handling different levels of complexity, with a view to use in hospital facilities of any size.</i>
14	<i>Implementation of a computerized solution to obtain information and monitor in real time the costs and results of care for cancer patients (Implantação de solução informatizada para a obtenção de informações e monitoramento em tempo real dos custos e resultados da atenção ao paciente oncológico)</i>	<i>duplicity</i>	<i>duplicity</i>	<i>duplicity</i>
15	<i>Costs for implementing and operating oral health services from the perspective of the service and society (Custos para implantação e operação de serviço de saúde bucal na perspectiva do serviço e da sociedade)</i>	FERREIRA, 2008	<i>The objective of the study was to evaluate the costs of implementing and maintaining dental care in the public sector.</i>	<i>Due to the high cost, preventive and promotional interventions carried out in the clinical environment should not be recommended and should be replaced by broad, lower-cost population-based actions, since considerable amounts need to be paid by low-income populations to participate in free public programs.</i>
16	<i>Costs for implementing and operating oral health services from the perspective of the service and society (Custos para implantação e operação de serviço de saúde bucal na perspectiva do serviço e da sociedade)</i>	<i>duplicity</i>	<i>duplicity</i>	<i>duplicity</i>
17	<i>Water treatment for public supply by ultrafiltration: comparative assessment through direct costs of implementation and operation with conventional and conventional systems with activated carbon (Tratamento de água para abastecimento público por ultrafiltração: avaliação comparativa através dos custos diretos de implantação e operação com os sistemas convencional e convencional com carvão ativado)</i>	MIERZWA, et al, 2008	<i>To present a preliminary comparative assessment between water treatment systems using ultrafiltration, conventional and conventional with activated carbon, based on the direct costs of implementation and operation, using the results obtained in a pilot ultrafiltration unit installed next to the water intake in the Guarapiranga Reservoir.</i>	<i>These results show the potential of membrane separation processes in the treatment of water for public supply.</i>
18	<i>Assessment of costs for implementing a mammography service / (Avaliação dos custos para a implantação de um serviço de mamografia /)</i>	ASEVEDO et al, 2004	<i>To analyze the costs of implementing a small-scale mammography service.</i>	<i>As a result of the analyses performed, a relationship was formulated between the variables revenue, cost and return that would allow small mammography services to balance their accounts, remunerate the resources invested and make a profit.</i>

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19	<i>Impact of the implementation of ISO 9002 in a clinical laboratory on market share and personnel costs (Repercussão da implantação do ISO 9002 em laboratório clínico na participação do mercado e nos custos com pessoal)</i>	SEKI, et al., 2001	not found	not found
20	<i>Costs: planning, implementation and control: workbook (Custos: planejamento, implantação e controle: livro de exercícios)</i>	LEONE, 1990	book	book

Source: research data, created by the authors.

First, the abstracts were read, and then the articles were read in full. After reading the articles in full, only articles 1, 3 and 6 were in line with the research objectives, that is, of the 16, only 3 were in line with the research topic.

DISCUSSION

The discussion on the implementation of cost systems in healthcare organizations, based on the three selected articles, allows us to understand the specificities and challenges of this process in different institutional contexts. Each study analyzed brings unique contributions to the understanding of the phenomenon and reveals solutions and difficulties that can be extrapolated to other healthcare organizations.

The study by Gallo (2023) highlights the barriers faced in the implementation of cost management systems in hospitals linked to the SUS, evidencing the fragmentation of communication and the lack of specialized training. Despite the recognition of the importance of cost control to support strategic decisions, the deficiency in measurement compromises the effectiveness of the project.

The discussion can emphasize how integration between the different levels of management and investment in staff training are critical factors for the success of implementing cost systems. In addition, the relevance of minimum standards of measurement and communication between the institutions involved is highlighted, which still represents a

challenge for the Brazilian public health system.

In the context of a medium-sized private hospital, Bitencourt's (2020) work highlights that the challenges reported include limited infrastructure and cultural resistance to the use of cost systems. Ten main difficulties were identified, such as superficial management control, scarcity of resources, and a large volume of accumulated activities.

This study reinforces the need for simplified solutions that are tailored to the reality of smaller organizations with more limited resources. In addition to technical knowledge, implementing cost systems requires a cultural change that emphasizes the relevance of these systems for financial sustainability and operational efficiency. This example also highlights how the reality of smaller private organizations is different from that of public institutions in terms of priorities and organizational dynamics.

The case study, written by Alves (2017), of the XI Regional Health Management (PE) addresses the implementation of a cost center as a management tool to optimize the use of resources in a regional administrative unit of the SUS. The project, based on the National Cost Management Program (PNGC - Programa Nacional de Gestão de Custos), seeks to standardize concepts and methodologies for measuring and allocating costs.

The expected results include the organization and clarity of financial information for decision-making, in addition to

the optimization of available resources. The focus on planning and coordination between sectors, combined with the low implementation cost, demonstrates how small interventions can generate significant impacts on operational efficiency.

This example is a viable model for other public institutions, as it adapts PNGC principles to regional specificities. In addition, the study emphasizes the importance of collective participation in the success of implementation, reinforcing the need for collaborative work in complex organizations such as healthcare.

When comparing the three studies, it is clear that the difficulties in implementing cost systems are related to both the organizational structure and the training of professionals. Larger and more complex institutions, such as public hospitals, face more structural barriers, while smaller organizations deal with cultural resistance and resource limitations. Despite the differences, there is a consensus on the importance of well-structured systems to improve the efficiency and financial sustainability of healthcare organizations.

CONCLUSION

The integrative review demonstrated that the implementation of cost systems in healthcare organizations is a challenging process, but essential for financial sustainability and improved operational efficiency. The difficulties found in the studies analyzed, such as lack of infrastructure, cultural resistance and lack

of standardization, reinforce the need for robust strategic planning and ongoing training initiatives for managers and teams. Furthermore, intersectoral coordination and the adaptation of methodologies to the specificities of organizations stand out as indispensable practices. The literature analyzed shows that, although the barriers are significant, the benefits

arising from effective cost management outweigh the challenges, contributing to more informed decisions and to the improvement of healthcare services.

It is also important to highlight the lack of studies on the implementation of cost systems in healthcare organizations. Academia should increasingly give visibility to the topic, in addition to produc-

ing literature on the subject, aiming to produce quality material with a view to supporting institutions and professionals who go through this process.

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