

Benchmarking E Activity Based Costing In Ambito Socio Sanitario Evidenze Empiriche Dal Mondo Delle Rsa By Emanuele Porazzi Antonio Sebastiano

Le Residenze Sanitarie Assistenziali rappresentano ormai delle organizzazioni estremamente complesse con una forte matrice aziendale, e questo a prescindere dalla loro natura pubblica o privata. Oggi, infatti, l'attenzione non è da porre tanto sui profondi stress a cui queste unità di offerta sono state sottoposte negli ultimi anni a causa di un contesto ambientale in continuo divenire, quanto piuttosto sulle nuove sfide che un futuro non troppo lontano sicuramente richiederà di affrontare. L'instabilità e il dinamismo dell'ambiente di riferimento hanno acceso i riflettori sulla necessità di sviluppare una solida e diffusa cultura manageriale all'interno delle RSA, ma senza per questo pregiudicare la natura di pubblica utilità dei servizi offerti. Partendo da queste premesse, anche mediante la presentazione di ampie e dettagliate evidenze empiriche legate al contesto delle RSA, il libro approfondisce due strumenti manageriali di indubbia utilità per il settore socio-sanitario, ovvero il benchmarking e l'activity based costing. L'importanza di queste leve non è da ricercare solo nell'attenzione sull'eccessivo assorbimento di risorse economiche, problema certamente di scottante attualità per qualsiasi sistema sanitario, ma anche nel fatto che costituiscono uno stimolo prezioso per avviare adeguati percorsi di crescita esperienziale e di miglioramento continuo.

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mrs

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