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**National University**

**Term Paper**

**On**

**Service Costing A Case Study of Square Hospital**

**Submit To:**

**Umma Farhana Chowdhury**

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**Department of Accounting**

**Govt. Bangla College, Dhaka**

**Date of Submission: December, 2021**

**LETTER OF TRANSMITTAL**

**To**

Umma Farhana Chowdhury

Lecturer,

Department of Accounting

Govt. Bangla College

**Subject: Submission of Term Paper**

Dear Sir,

This is to inform you that I have prepared my term paper on the topicof **Service Costing A Case Study of Square Hospital** I have completed my term paper attachment period. To prepare this report, I collected information from all available sources in the most realistic and professional way.

I have acquired the valuable experiences through this program under your supervision. I would like to thank you and the Department for helping me to prepare the report.

With Best Regards

Yours Truly -

……………………….

**Khiarul Aziz**

MBA (Final) Year

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**Student’s Declaration**

I hereby declare that the report of term paper namely **Service Costing A Case Study of Square Hospital** by me after the completing inspection and a comprehensive study of the existing activities and its implementation.

I also declare that this paper is my original worked and prepared for academic purpose which is a part of MBA and The paper may not be used in actual market scenario.

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**Khiarul Aziz**

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**Supervisor’s Declaration**

This is to certify that the term paper on **Service Costing A Case Study of Square Hospital** by direct supervision in partial additional work of the MBA program.

So far I know, hehas prepared this term paper by himself and is not copied or borrowed from anywhere without proper acknowledgement.

I wish him every success in life.

|  |  |  |
| --- | --- | --- |
| Supervisor  Umma Farhana Chowdhury  Lecturer,  Department of Accounting  Govt. Bangla College |  |  |

**Table of Contents**

|  |  |
| --- | --- |
| Topics | Pages |
| **Chapter 1-Introductory part** |  |
| 1.1Introduction |  |
| 1.2 Definition |  |
| 1.3 Components of Service Cost |  |
| **Chapter 2- Segmentation** |  |
| 2.1 OPD Services |  |
| 2.2 Outpatient Facilities |  |
| **Chapter:3 -Inpatient Services** |  |
| 3.1 Inpatient Facilities |  |
| 3.2 ICU, CCU, NICU, PICU, CSICU, SICU |  |
| 3.3 Critical Care |  |
| 3.4 Coronary Care Unit (CCU): |  |
| 3.5 Intensive Care Unit (ICU): |  |
| **Chapter :4- Ancillary Service** |  |
| 4.1 Ancillary Service |  |
| 4.2 Pathology |  |
| 4.3 Radiology and Imaging |  |
| 4.4 Diagnostic Facilities include |  |
| **Chapter :5- Service Costing of Square Hospital** |  |
| 5.1 Accommodations |  |
| 5.2 Charge Include: |  |
| 5.3 Charges Exclude |  |
| 5.4 Pathology & Lab Centre |  |
| 5.5 BLOOD BANK: |  |
| **Chapter:6-SOWT Analysis** |  |
| 6.1 SOWT Analysis of Square Hospitals Ltd.: |  |
| 6.2 Strengths |  |
| 6.3 Weaknesses |  |
| 6.4 Opportunities |  |
| 6.5 Threats |  |
| **Chapter:7-Conclusion & Recommendation** |  |
| 7.1 Conclusion |  |
| 7.2 Recommendation |  |
| References |  |

**Chapter-1**

**Chapter: 1 Introductory Part**

**1.1 Introduction:**

Services or activities, having public utilities, need to determine cost of the services or activities offered. A public utility undertaking, offering services to a community rather than manufacturing a tangible product, uses service costing.The service or function, having public utilities, covers water supply service, electricity supply service, transport service, hospital service, library service, canteen service, park service, hostel service etc. Each service is unique and needs a different accounting treatment. An intelligent selection of unit cost is required to obtain a meaningful cost comparison. A correct choice of unit cost provides correct cost analysis for decision making destined for effective cost control and reduction.Unit cost expression for a transport undertaking may be the cost per running kilometer, cost per effective kilometer, cost per tonne kilometer, or the cost per passenger kilometer. The cost per kilowatt or unit is the expression appropriate for a hydro power generating undertaking. The cost per patient, cost per patient day, cost per out-door patient, cost per minor or major operation, cost per room may be the potential latitude of an expression of cost for medical institute.

A **cost centre** is a department within a company that does not produce direct profit and adds to the cost of running a company. However, all cost centres perform an important job. It improves the satisfaction of customers and indirectly increases sales. The manager and employees of cost centre are not accountable for its profit and investment decision but they are responsible for its cost. They are liable for keeping their cost in line or below budget because cost centre does not produce directly from its activities. The performance of the managers is assessed by comparing the actual expenses incurred with the budgeted expenses for the cost centre. Basically cost is the control data in the cost centre.The main function of a cost centre is the tracing of all expenses linked with a certain function. For example, by considering a call centre as an independent unit, the firm can calculate how much it is spending each year for its 1-800 support service. If a cost centre is not considered independent then it would take a lot of effort in measuring the cost of providing this service because it will include dividing up the company's entire personnel and phone bills by department each month.

**1.2 Definition: Service Costing:**

Service costing is a type of operation costing which is used in organizations which provide services instead of producing goods. In this method of cost accounting, all the costs incurred in the production of a service are added together. They are then divided by the total number of service units rendered. The total cost is then divided by the total units to arrive at per unit cost.

Example: The total cost incurred in providing one bus trip is divided by the number of seats for passengers to arrive at the cost of each ticket.

This method of costing is used in railways, buses and other modes of transport, hospitals, hotels, public utility services (electricity, water and telephone) and any other organization where services are provided.

Since services are intangible entities, it is important to accurately determine their cost so as to be able to price them appropriately.

**According to business dictionary**, The expense associated with having another person perform a valuable task for which specialized expertise may be required. When the service cost to a business of employing independent contractors to perform necessary tasks reaches a certain critical level, it may become more economical to hire full time employees to do the work.

According to Investopedia, **Service** costs are expenses associated with the maintenance and administration of a business on a day-to-day basis. The operating cost is a component of [operating income](http://www.investopedia.com/terms/o/operatingincome.asp) and is usually reflected on a company’s [income statement](http://www.investopedia.com/terms/i/incomestatement.asp). While operating costs generally do not include [capital](http://www.investopedia.com/terms/c/capital.asp) [outlays](http://www.investopedia.com/terms/o/outlaycost.asp), they can include many components of operating a business including:

* Accounting and legal fees
* [Bank](http://www.investopedia.com/terms/b/bank.asp) charges
* [Sales](http://www.investopedia.com/terms/s/sale.asp) and [marketing](http://www.investopedia.com/terms/m/marketing.asp) costs
* [Travel expenses](http://www.investopedia.com/terms/t/travelexpenses.asp)
* Entertainment costs
* Non-capitalized [research and development expenses](http://www.investopedia.com/terms/r/research-and-development-expenses.asp)
* Office supply costs
* Rent
* Repair and maintenance costs
* [Utility](http://www.investopedia.com/terms/u/utility.asp) expenses
* Salary and [wage expenses](http://www.investopedia.com/terms/w/wage-expense.asp)

The formula for Service cost can be expressed in the following way:

Service Cost = [Cost of Goods Sold](http://www.investopedia.com/terms/c/cogs.asp) - [Service Expenses](http://www.investopedia.com/terms/o/operating_expense.asp)

Service costing is that part of service costing which is used in all organization who provide services instead of producing of goods. For calculating the price of each service, it is very necessary to collect all the expenses relating to those services. We make a cost sheet in which we show all the cost relating to specific service. These costs are calculated on the time basis. Following are the main organizations who provide services

1. Bus, Trucks and Rail - Transport services

2. Hosting and Domain - IT Services

3. Electricity Companies - Electricity services

5. Gas and Petrol Companies - Gas and Petrol services

## 1.3 Components of Service Cost

A business’s Service costs are comprised of two components, [fixed costs](http://www.investopedia.com/terms/f/fixedcost.asp) and [variable costs](http://www.investopedia.com/terms/v/variablecost.asp), which [differ in important ways](http://www.investopedia.com/ask/answers/032515/what-difference-between-variable-cost-and-fixed-cost-economics.asp).

A fixed cost is one that does not change with an increase or decrease in sales or productivity and must be paid regardless of the company’s activity or performance. For example, a [manufacturing](http://www.investopedia.com/terms/m/manufacturing-production.asp) company must pay rent for some sort of factory space regardless of how much it is producing or earning. While it can downsize and reduce the cost of its rent payments, it cannot entirely eliminate these costs, and so they are considered to be fixed. Fixed costs generally include overhead costs, and other examples of fixed costs include insurance, security and equipment.

## Fixed Costs

Fixed costs can help in achieving [economies of scale](http://www.investopedia.com/terms/e/economiesofscale.asp), as when many of a company’s costs are fixed the company can make more profit per unit as it produces more units. In [this system](http://www.investopedia.com/articles/03/012703.asp), fixed costs are spread out over the number of units produced, making production more efficient as production increases by reducing the [average per-unit cost of production](http://www.investopedia.com/terms/l/lratc.asp). Economies of scale can allow large companies to sell the same goods as smaller companies for lower prices.

This principle can be limited in that fixed costs generally need to increase with certain benchmarks in production growth. For example, a manufacturing company that increases its rate of production over a certain period will eventually reach a point where it needs to increase the size of its factory space as well in order to accommodate the amount of the product it is making.

## Variable Costs

Variable costs, like the name implies, are comprised of [costs that may vary](http://www.investopedia.com/ask/answers/020315/what-are-variables-variable-costs.asp). Unlike fixed costs, variable costs will increase as production increases and decrease as production decreases. Examples of variable costs include [raw material](http://www.investopedia.com/terms/r/rawmaterials.asp) costs, [payroll](http://www.investopedia.com/terms/p/payroll.asp) and the cost of electricity and other utilities. For example, in order for a fast-food restaurant chain that sells French fries to increase its French fry sales, it will need to increase the size of its purchases from its potato supplier.

It is sometimes possible for a company to achieve a [volume discount](http://www.investopedia.com/terms/v/volume-discount.asp) or "price break" when purchasing supplies in bulk, wherein the seller agrees to slightly reduce the per-unit cost in exchange for the buyer’s agreement to regularly buy the supplies in large amounts, thereby diminishing the [correlation](http://www.investopedia.com/terms/c/correlation.asp) somewhat between an increase or decrease in production and an increase or decrease in the company’s operating costs. For example, the fast-food company may buy its potatoes at $0.50 per pound when it buys potatoes in amounts of less than 200 pounds, but the potato supplier may offer the restaurant chain a price of $0.45 per pound when it buys potatoes in bulk amounts of 200 to 500 pounds. Yet, volume discounts generally have a small impact on the correlation between production and variable costs and the trend otherwise remains the same.

Generally speaking, companies with a high proportion of variable costs relative to fixed costs are considered to be less [volatile](http://www.investopedia.com/terms/v/volatility.asp), as their profits are more dependent on the success of their sales. In the same way, the profitability and risk for the same companies are also easier to gauge.

## Semi-variable Costs

In addition to fixed and variable costs, it is also possible for a company’s operating costs to be considered [semi-variable](http://www.investopedia.com/terms/s/semivariablecost.asp) (or “semi-fixed”). These costs represent a mixture of fixed and variable components and thus can be thought of as existing between fixed costs and variable costs. Semi-variable costs vary in part with increases or decreases in production, like variable costs, but still exist when production is zero, [like fixed costs](http://www.investopedia.com/ask/answers/032715/how-are-semivariable-costs-similar-fixed-costs.asp). This is what primarily differentiates semi-variable costs from fixed costs and variable costs.

A relatively simple example of semi-variable costs is overtime labor. Regular wages for workers are generally considered to be fixed costs, as while a company’s management can reduce the number of workers and paid work-hours, it will always need a work force of some size in order to operate. Yet, overtime payments are often considered to be variable costs, as the number of overtime hours that a company pays to its workers will generally rise with increased production and drop with reduced production. Because wages paid in conditions allowing for overtime have both fixed and variable components, they are considered to be semi-variable.

**Chapter: 2**

**Segmentation**

**2.1 OPD Services:**

The outpatient department of the hospital can serve 1200 patients per day through 60 examination rooms. To ensure optimum healthcare-hospitality, the patients are closely monitored in their waiting times in outpatient clinics, emergency and admissions.

**2.2 Outpatient Facilities:**

* Dedicated fully-equipped medical consultation & exam rooms
* Foreign-trained medical & nursing specialists
* Open daily - convenient early morning / afternoon / late evening hours

All hospital services are carried out with the support of the hospital information system, especially tailored to meet the requirement of our staff and patients.

**2.3 Medical Specialties:**

* Cardiology

* Plastic Surgery

* Ophthalmology
* Pulmonary Medicine
* Emergency Medicine & Trauma Surgery

* Dental & Maxillofacial Surgery
* Gastroenterology

* Hepato Biliary Surgery

* Colorectal Surgery
* Pediatrics & Neonatology

* Surgical Oncology
* Urology
* Neurology
* Infectious Disease

* Obstetrics & Gynecology
* Hematology
* Geriatric medicine

* Otolaryngology (Ear/ Nose/ Throat)
* Nephrology
* Diagnostic & interventional Radiology

* General & Cardiac Anesthesiology
* Endocrinology

* Clinical Pathology

* Minimal Invasive Surgery (MIS)
* Clinical Hematology

* Medical Oncology
* Neurosurgery
* Dermatology
* General Surgery

* Orthopedic & joint Surgery
* Rheumatology

* Cardiovascular & Thoracic Surgery
* Internal Medicine
* Physical & Rehabilitation Medicine

* Neonatal & Pediatric Surgery

All hospital service is carried out with the support of the hospital information system, especially tailored to meet the requirement of our staff and patients.

**Chapter-3**

**Inpatient Services**

**3.1 Inpatient Facilities:**

* 300 Beds
* Large, comfortable, full-furnished suites and deluxe patient care rooms
* Large, clean, modern private & semi-private rooms
* Cable TV & telephone services
* Specialized hospital beds with all state-of-the-art medical outfits
* Central gas system (piped oxygen in all units)
* 24-hour nurse call & monitoring system
* Dietitian supported meals

**3.2 ICU, CCU, NICU, PICU, CSICU, SICU:**

* Labor and Delivery Unit
* State-of-the-art Operating Theaters
* State-of-the-art Cardiac Catheterization Lab.

**3.3 Critical Care:**

SHL is well-aware of the inadequate critical care services in Bangladesh. The ER, ICU and CCU are exceptionally well designed to rectify this. All ambulances will be staffed with trained paramedics. Two rooms in ER are dedicated as trauma rooms. Emergency Services

* 24-hour Emergency & Trauma Services with Express TRIAGE & Resuscitation area
* Emergency Cardiac Care Specialists
* Trauma Surgery Specialists
* 24-hour Ambulance Service
* Regional Helicopter Transport Service

When a patient arrives at the ER, s/he will be seen at the ER triage area. Critical patients will immediately be sent to the area next to the triage area which is composed beds with intensive care facilities. Non-critical patients will travel to basement -1 via the lift located at the ER triage area. The lift connects the ER area to floors above where the patient can be transferred to ICU, CCU, OR and obstetric floor. This lift will not be used for any other purpose.

**3.4 Coronary Care Unit (CCU):**

A coronary care unit (CCU) is a hospital ward specialized in the care of patients with heart attacks, unstable angina, heart failure and various other cardiac problems that require continuous monitoring and treatment.

**3.5 Intensive Care Unit (ICU):**

Intensive care unit is one in which patients requiring close monitoring and intensive care are housed for as long as needed. Our ICU contains highly technical and sophisticated monitoring devices and equipment, and the staff in this unit is educated to give critical care as needed by the patients. The ICU and CCU are designed in a way where the nurses and physicians are situated in a central position with rooms around them. Patient vitals can be monitored with a central monitor.

All hospital services are carried out with the support of the hospital information system, especially tailored to meet the requirement of our staff and patients.

**Chapter-4**

**4.1 Ancillary Service:**

Square Hospital aims to provide unparalleled service to the people of Bangladesh by delivering the highest possible level of care. For this, huge investment has been made on equipment and technology. We have successfully recruited about 30 consultants from USA, UK and quality hospitals from Middle East.

About half a dozen physicians are coming from CMC, Vellore. Bangladeshi physicians with impeccable reputation are also a part of the medical team. Huge emphasis has been made on quality nursing services, for which we have trained over a hundred nurses for more than a year. We have nurse’s educators from Australia, UK, India and the Philippines. Nurses and technicians have already received training from CMC Vellore and it continues to be an on-going process.

Medical services will be provided as both outpatient and inpatient services as well as Ambulance Service. Dental services are also incorporated within the medical services.

**4.2 Pathology:**

The most up-to-date diagnostic laboratory in the country is located at SH. The laboratory is equipped with excellent analyzers. To support tumor diagnosis Flow cytometry and immunohisto­ chemistry is being set up. Modern techniques not typically available in Bangladesh in areas such as Blood Bank and Surgical Pathology are being implemented. Examples include automated tissue processor, automated strainers, gel cards for blood bank, component preparation. Frozen section facilities will be available round the clock.

**4.3 Radiology and Imaging:**

In addition to all standard modern radiology equipments, SH offers two CT scanners (54-slice and 16-slice). We are thus capable of performing quality CT Angiograms. A 1.5 Tesla MRI machine is in place. Radiology also offers Bone densitometry scan, portable X-rays, ECHO and USG to meet patient requirement whenever and wherever necessary. Level 7 of the main building is dedicated to women services. This area is equipped with its own ultrasonography and mammogram. To facilitate patient diagnosis and treatment, PACS (Picture Archiving and Communication System) is in place. This enables us to store and recreate 3-dimensional images. Images can be sent anywhere in the world for second opinion. Patients may obtain images in CDs.

**4.4 Diagnostic Facilities include:**

* 1.5-Tesla Supercon. MRI
* 500-slice CT Scan
* 64-slice CT Scan
* Digital X-ray, BMD
* ECG, ECHO, ETT, EEG, EMG, NCV
* 24-hour Holter Monitor
* 24-hour Ambulatory BP
* Mammography
* 4D Ultrasound
* Pulmonary Function Test
* Endoscopy, Bronchoscopy, ERCP
* State-of-the-art clinical laboratory
* Home & office service

All hospital services are carried out with the support of the Hospital Information system, especially tailored to meet the requirements of our staff and patients.

**Chapter-5**

**Service Costing of Square Hospital**

**5.1 Accommodations:**

Room Type Per Day/ Per Bed Deposit Money (Tk.)

Ward 2,000.00 10,000.00

Twin Shared Cabin 3,500.00 12,000.00

Single Standard 5,500.00 20,000.00

Single Deluxe 7,500.00 25,000.00

Suite 17,500.00 55,000.00

ICU/CCU 7,500.00 25,000.00

NICU/ PICU 7,000.00 25,000.00

**5.2 Charge Include:**

Food (As per the direction of the treating consultant. Outside food is strictly prohibited for the patient and attendants)

Duty Doctors Service (RMO) and Nursing Care

Utility & Hospitality Service

Housekeeping & Laundry Service

**5.3 Charges Exclude:**

Investigations, Medications, Consultations, Major Hospital Supplies, Procedures, Blood screening and cross matching, Daily newspaper, Telephone & others.

Allocated Bed/Room: When patient is Shifted to OT/ICU/CCU/CT-ICU/NICU/PICU/LDR, allocated bed/room of the patient will be treated as vacant and will not be available for the patient attendant.

For any surgery package, charges of C-ARM and Harmonic Scrapple are excluded. Charges will be applicable if it is used for the patient during operation.

**5.4 Pathology & Lab Centre:**

Most up to date diagnostic laboratory in the country is located at SQUARE Hospital.

SQUARE Hospital pathology and laboratory centre is located on the sixth floor of the main building. However, outpatients sample collection rooms (phlebotomy centres) are located on the first and second floor.

We use vacuum tubes to collect blood from our outpatients and inpatients. These tubes are labeled with our customized labels which are bar coded. This ensures that patient samples are not mixed up. Samples are transported to the laboratory where all the tests are done.

Our philosophy is that we do tests which all other laboratories in the country do but we follow the best possible methodology and guidelines (i.e. we do it better) and we do some tests which is not available elsewhere.

All our reagents are stored under appropriate conditions. Expired regents are not used. All our automated analyzers are state of the art machines. Calibrations and controls are run as per international guidelines. We participate in internal and external quality assurance programmers.

We publish our results as stat, urgent or routine. Stat results are reported within half an hour and urgent results are published in two hours. Routine results whenever possible are published in four hours.

Our laboratory is operational 24 hours a day, 365 days a year. You may wish to use our services at any time of day. We also have home collection service for a small nominal fee.

**5.5 BLOOD BANK:**

SQUARE Hospitals aims to provide our patients with the safest possible blood, comparable to any international standard. The patient may receive blood from our blood bank stores or may receive blood obtained from donors (which are typically family or friends).

Our objective is to protect both the donor as well as the recipient of the blood.

When a donor arrives at blood bank, the individual goes through a strict screening guideline. The screening process consists of a confidential medical history, physical examination which includes checking the donor’s body weight, pulse, blood pressure and temperature. A small sample of blood is also taken from the donor to check his or her hemoglobin level. All information regarding the donor evaluation is kept strictly confidential.

We then take a sample of blood from the donor and check for certain infectious diseases. This includes screening for malaria, test for syphilis, hepatitis B (surface antigen and antibody to core antigen), hepatitis C and HIV (both antigen & antibody). We also check the donor blood group.

If the donor is of the same blood group as the potential recipient and all tests are negative the donor is asked to donate blood. This he or she does in a reclining chair in blood bank. The donor is observed for at least thirty minutes and is provided with refreshments.

SQUARE Hospitals provides whole blood as well blood components. This includes packed red cells, plasma, platelets, platelet rich plasma and cryoprecipitate.

An adult if he or she requires platelets needs four to six donors. These donors will donate whole blood from which the platelets are separated and the amount platelets obtained from four to six donors comprises of one dose of platelets for adults. This entire cumbersome process may be avoided by obtaining platelets by aphaeresis technology from a single donor. SQUARE Hospitals is equipped with appropriate platelet aphaeresis machines.

Blood donation is safe. New, sterile, disposable equipment’s are used at SQUARE Hospitals blood bank. If you are a healthy adult, you can usually donate one bag (450 ml) of blood without endangering your health. Within 24 hours of blood donation your body replaces the lost fluid enough within several weeks; your body replaces the lost red blood cells.

**Chapter-6**

**SOWT Analysis**

**6.1 SOWT Analysis of Square Hospitals Ltd.:**

SOWT analysis is the details study of an organizations exposure and potential in perspective of its weakness, opportunities and threats. This method uses the organization to make their existing line of performance and also focus by SOWT analysis and organization can also study their current position.

For this reason, an assessment of every service organization is required to judge the performance from aspects of its strength, weakness, opportunities and treats (SOWT)

**6.2 Strengths:**

* Unique and defined surgical procedure (could not be varied)
* Facility that encourages movement
* Up to date equipment
* Less time taken (time for operation as well as for recovery is lower than industry average)
* Educated and experienced and efficient surgeons (perform 600 or more operations in a year while industry average is 25-50 ops/yr.)
* Lower nurse- to patient ratio required which reduces costs.
* Efficient, good quality and mostly uniform service
* Huge demands
* Pay scale of staff higher than union scale of comparable jobs in the area
* Unique training in administration which allows switching work amongst secretaries
* Reasonable rates
* it has a well reputation in the market
* Not engaged in unfair business practice
* Officers are highly educated
* Executives are highly qualified and experienced
* Working environment is very good
* All time duty doctors service (RMO) and nursing care
* Utility & hospitality service
* As per the direction of the treating consultant our food strictly prohibited for the patient and attendants
* Patient attendant pass this pass will allow the holder to remain with the patient unless the patient is in the OT/ICU/CCU/PICU/NICU and ward (SFU)
* Children below 7 years are not allowed inside the hospital as visiting hours.

**6.3 Weaknesses:**

* High backlogs of schedules operation
* Limited Deeds
* Services are not patented

**6.4 Opportunities:**

* Can increases more branches is more attractive place
* Privet hospitals becomes more reliable to public
* Diversification at other locations
* Is this essay helpful? Join Oppapers to read more and access more than 350.00 just like it! Get better grades into other specialties with similar opportunities
* Establish another hospital in/out side Canada
* Add to capacity

**6.5 Threats:**

* Lots of new banks are coming in the scenario with new service
* Local competitors can capture huge market share by offering similar service
* In today’s economy, depression of global economy always adversely attacked to our economy political unrest and terrorism has adversely effected in our economy

**Chapter-7**

**Conclusion & Recommendations**

**7.1 Conclusion:**

Aiming to Provide Global Standard Healthcare Services Locally at an Affordable Cost, a Tk 350 Crore Square Hospital Is Set to Go into Formal Operation Nest Month.

The Square Group in Affiliation with Three Renowned International Hospital Is Implementing The 300-Bed Tertiary – Care Hospital Located at Panthapath in Dhaka.

These International Partners Are Methodist Healthcare, Memphis, Tennessee, Us, Christian Medical College (CMCH), Vellore, India and Care IVE (Inventor Fertility Centre) Centre, Singapore.

We Hope We Will Formally Launch the Operation of the Hospital on December 16, 2016 For the Customers Said Tappan Chowdhury.

Managing Director of the Square Hospitals, While Talking Journalists on the Hospital Premises Yesterday.

He Said Had the Leading Local Investors Come Forward, Medical Services Could Be One of the Major Sectors in Bangladesh. But It Did Not Happen Because the Feedback of My Investment in This Sector Comes Late.

Good Initiative Returns Good Recognition- Keeping This Slogan in Mind, The Square Group Has Come Forward with Tremendous Confidence and Invested Tk 350 Crore in Construction of the Hospital, He Said, Adding That This Is Not a Commercial Venture of Square Group and Its Objective Is Not to Merely Make Money.

He Further Said in This Context That the Income of the Hospital Would Be Reinvested in Its Development.

I Can Assure You That We Will Provide Quality Medical Services with an Affordable Cost, Which Will Be More Competitive Than Any Internationally Recognized Hospital Operating in Bangladesh, The Square Hospitals Md Said.

Informing That Bangladesh People Spend About Tk 4000 Crore by Taking Medical Services from Abroad, He Said, We Hope the Square Hospitals Would Be Able to Save This Huge Amount of Money Through Providing Services, He, However, Said Square Will Not Compromise With Quality.

The Outpatient Department (OPD) Of The Hospital Is Capable of Serving 1200 Patients A Day Through 60 Fully Equipped Medical Consultation and Examination Rooms. The Patients Will Get the Outdoor Facilities from Early Morning to Late Evening.

Coronary Care Unit (CCU), Neonatal Intensive Care Unit (NICU), Pediatric Intensive Care Unit (PICU). Cardiothoracic Intensive Care Unit (CTICU) and All Other Branches of IPD, Usually Available in an Internationally Recognized Hospital, Have Also Been Set Up at The Square Hospital.

To Ensure an International Medical Service from A Local Hospital, Square Hospitals Id Encouraging Reputed Non-Resident Bangladeshi (NRB) Specialist Doctors Have Been

Appointed So Far in The Hospital and Many More Are Waiting to Join the Hospital, According to The Hospital Officials.

Besides, approximately 200 Doctors and 380 Nurses Will Be Appointed in The Square Hospital.

It Has Already Appointed 150 Nurses from Home and Abroad. For Further Advancement of the Medical Sector in Bangladesh, It Has Hired Some Nurses from The Philippines Australia and India. Local Nurses, Who Are Already Appointed, Will Be Trained Up from CMCH, Vellore India.

The Hospital Comprising Two Buildings On Either Side of Panthapath is Connected by an Over Bridge, With Us Fire and Safety Standards, the 18-Storey Main Building Has Already Been Equipped with International Standard Machineries, And The 16- Storey Second Building, Which Is Now Under Construction, Is Expected to Be Operational by Late 2010.

**7.2 Recommendations:**

Based On My Three Months Observation in The Hospital, I Achieved Lot of Practical Knowledge. During The Internship Period I Faced Some and Based On That I State the Following Recommendation to The Hospitals.

* They Should Update Their Hospitals Software and System That Ultimately Result in Fully Automated Hospitals Activities to Attain Customer Satisfaction.
* Number of Employees of Square Hospitals Should Be Increase.
* The Billing Department Needs More Experience Staff for Smooth Working.
* Officials Whom Are Involved in Customer Services Should Be Trained Properly
* Because Some Time They Cannot Give Proper Suggestion to The Customer Queries. Though They Try to Give Their Best.

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