

**“Enhancing Interprofessional
Collaboration and Learning for
Strengthening Primary Health Care”**

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Title	THE MARGINAL COST OF HEALTH CARE AND SERVICES
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Country	SAUDI ARABIA
Abstract N ^o	TUFH656
Content	<p>Whereas the cost accounting may be necessary to monitor costs, cost / pricing decisions, strategic planning, as well as profitability analysis, because its main goal is to measure the resource consumption associated with providing each service as accurately as possible. Thus, it is possible to take advantage of the concepts of marginal costs to lay clear foundations for the final cost of the health service, which enables us categorically to use the determination of the break-even point for health services and thus we can add an acceptable profit margin in the health sector Whereas the structure of health services in developing countries reflects many contradictions, both in terms of government commitment to providing the service and in terms of the real beneficiaries of these services.</p> <p>There are three main levels, state-owned (nationalized) hospitals, and a national network of general practitioners and health services. Community and household, centrally but managed separately. This initial division of functions has led to differences in perceptions of separate legal organizations, creating problems in the provision of comprehensive and coordinated services. The problem of the project lies in the lack of clarity of the mechanism used for pricing health services based on the lack of distinction between what is known as fixed or indirect costs and the variable costs of the health service provided to the individual or patient and what must be included in both fixed and variable costs of different elements and the criteria to be applied to include the elements in determining</p>