



ICD-9-CM M115 ; psychiatric ICD-9-CM M151 ; EN ICD-9-CM M130 and ophthalmology ICD-9-CM M164 . The top five highest mean costs for nursing components with MY-DRG for medical inpatients were: A-4-10-III (septicaemia severe ICD-9-CM M1300.98, D±811 ; A-4-14-III (other bacterial and parasitic infections severe ICD-9-CM M1264.9, D±598.9 ; A-4-10-II (moderate septicaemia ICD-9-CM M927, D±384.8 ; A-4-14-II (other bacterial and parasitic infections moderate ICD-9-CM M721, D±345 and finally A-4-13-III (viral and other non-bacterial infections severe ICD-9-CM M663, D±266.5 .

Conclusions

The present study only took nurses' salaries into account. However, further justifications are needed to calculate the nursing costs using top down costing, in order to achieve a more accurate and cohesive result.

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Results

The nursing unit costs per day for inpatients were identified: medical ICD-9-CM M101 ; surgical ICD-9-CM M151 ; paediatric ICD-9-CM M199 ; obstetrics and gynaecology ICD-9-CM M219 ; orthopaedic