

A Comparative Study of the Amount of Discounts Offered By Hospitals Affiliated To Tehran University of Medical Sciences in 2011-2012 and Appropriate Solution

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Abstract

Introduction: Patients who entered into the hospitals may have emotional and socio-economic problems in addition to physical conditions. Furthermore, there are patients asking for discount because they are of employees of the hospital or have a relative or friend working in the hospital and sometime, these discounts are not recorded in financial cycle of hospitals. Given the ignorance of this issue, this study aims to investigate the status of departments of accounting and social work in hospitals with regard to the amount of discounts.

Methods: This analytical, cross-sectional study was conducted in departments of management, accounting and social work and other departments offering discounts to patients, in hospitals affiliated to Tehran University of Medical Sciences in 2011-2012. A checklist was used to gather data and also the SPSS 17.0 software and the Microsoft Excel were used to analyze the data.

Results: Based on the extracted data, the total amounts of discounts in the hospitals in 2011 and 2012 were 47,722,597,595 Dollar and 56,036,139,496 Dollar, respectively. Also, while in 2011, about 106492 clients enjoyed the offered discounts and per capita of discounts was 448,133 Dollar, in 2012, about 123088 clients enjoyed the discounts and per capita of discounts was estimated at 455,253 Dollar.

Conclusion: According to the financial information, in 2011, while the highest amount of discounts was offered by Imam Khomeini Hospital, the lowest amount of discounts was offered by Hospital 1. Similarly, in 2012, Hospital 6 offered the highest amount of discounts to patients; in contrast, Hospital 8 offered the lowest amount of discounts.

Keywords: Discount, Hospital, Social Work, Accounting, Management

Introduction

The history of social services and the support for poor and needy people is as long as forming the first human communities, in other words, benefiting from other people's help in dealing with problems has been one of the most important goals of the social life of human being [1, 2]. The entry of industry into the human life and also various changes in different socio-economic, cultural and political situations as well as issues and problems resulting from them have led to the emergence of needs and expectations requiring scientific and professional attention to various social phenomena; thus, case assistance and activities have been gradually replaced by planned social services [3, 4]. Social thinkers and pioneers of the profession of social work, through understanding individuals' social position, initiated to provide necessary basis for helping them. To that end, they have tried to prepare individuals for taking on more responsibilities in dealing with their own affairs and to provide an environment protecting people from the environmental

pressure [5, 6]. The subject matter of social work consists of a set of issues related to human relations and communications, i.e., it addresses dealings between human and its social environment through providing social services. In general it can be said that the subject matter of social work is human and human communities and includes all fields surrounding or somehow affecting humans [3]. Indeed, benefiting from other people's help and assistance in facing problems and difficulties has been considered as one of the most important goals of the social life of human being [7]. One expert in social services has mentioned creating compatibility between human and its environment as the goal of social work [8]. Social work does not seek to provide support for those afflicted with and affected by difficulties, but tries to change those into people who are not in need of support; to do so, human cognition and identifying social causes of problems seem necessary [9]. Social work aims to create consistency and compatibility between individuals well being and social welfare; to this end, a social worker avoids applying pressure to people and imposing the idea that poverty and

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deprivation should be accepted as an inevitable destiny or they should adapt themselves to annoying and unfair situations [6]. One of the objectives of social work is to enable a client to become independent and self-reliant. Social work aims to help clients or group members to personally take responsibilities for their work and use their talents and abilities in order to solve current problems and also future problems in their life [7-10]. Regarding the domain of social work, it can be said that the scope of social work practice is the wide and broad arena of human communities; this practice scope is different from one community to another community, from one region to another region, from one time to another time, from one culture to another culture, from a worldview to another worldview [8]. In this set, family as the main subject of the profession of social work, in all aspects and dimensions, is of special interest to social work; it means that using all scientific and professional capabilities, social workers try to protect the privacy, sanctity and special position of the family and also use society's possibilities to strengthen the family as the primary and most important social entity [9]. Principles and values are major topics discussed in social work; in general, fundamental values refer to and professional beliefs and doctrinal basis in social work, i.e. the basis and root of social work and subject matters which without them, social work would be meaningless [7].

Principles of social work are criteria and conditions which a social worker, in his/her professional efforts, tries to comply with them. A social worker will be more successful in achieving goals of social work as much as his compliance with principles. In comparison between principles and values, it can be said that the fundamental values are inspiring the principles of social work. In other words, while values act as the constitution or statute for the profession of social work, principles act as executive regulations which the compliance with them can assure the success of a social worker. Indeed, the philosophy of social work cannot be separated from the common and general philosophy of a nation, i.e. national values of society. Fundamental values of social work are ethical values addressing human interactions and interrelations [6-11].

Social services are completely similar to medical services; as a physician develops a plan for treating a patient, in social services, an ancillary plan is also developed in cooperation with a client and implemented by the client and social worker [12]. The next step is the assessment of plans which have been implemented. In the case of patients, the physician re-examines the patient after taking medicine or refers him/her to a diagnostic testing center; in social services, the assessment of plans implemented is also one of basic steps of the provision of services in order to determine if what goals have been achieved, there is another issue or the client can be left alone. The next step is to follow up specific clients run on a regular basis until the treatment is completed [9].

Changes in mental and beliefs systems have led to new issues which unfortunately, sometimes due to nurses', staff's and even physicians' little attention to and unfamiliarity with mental and emotional problems caused by diseases and their consequences, just physical conditions are treated, while social, mental and emotional disorders resulting from diseases remain neglected; so

that the patient not only does not get needed sympathy, but also is affected by problems resulting from the disease which in turn influence the way of treatment, length of hospital stay and frequent visits to hospital [8]. Basically, lack of attention to these issues and ignoring economic problems in hospitals as well as mental and emotional issues, social work in a general sense, may create a gap between physician and patient. Also, improper relationships between health care services providers and those receiving such services have considerable impact on treatment, and consequently on economics of the community and hospital [8-10]. In addition, the issue of discounts, in some cases, is related to the social work department at hospitals, while in other cases, discounts are related to the department of accounting and management, because some people, such as individuals or their acquaintances or relatives working in that hospital or headquarter or other places get discounts from these departments. In this regard, among the tasks that must be considered in hospital are as follow:

- To check social and economic conditions of patients in the hospital and to report them to relevant centers;
- Colleague familiarity or introducing by natural or legal persons having relationships with hospital;
- To check the rate of discounts and to provide reports to the management;
- To determine a discounts ceiling and to check it;
- To determine factors influencing psychological, mental and social status of patient and the situation of his/her treatment; and
- To provide services and to fulfill various activities related to social welfare within or outside of hospital.

Through fulfilling these tasks, the gap in the relation between patient, medical team, nursing team and management can be solved. A social worker helps physicians to identify causes of diseases and also tries to get information about patient's financial situation, conditions of living, way of thinking and morale while conducting interview with patients and their families. The mentioned information can help the medical team and the physician in particular, to identify factors influencing the disease. While a physician tries to treat a patient, a social worker also tries to solve the patient's family, economic, occupational, spiritual and emotional problems. In the meantime, the reception department in hospital has impact on other discounts (a summary of activities should be recorded in patient medical records) [10-12].

Given the above mentioned issues regarding discounts, this study aims to investigate the status of departments of social work and accounting and management with respect to the compliance with discounts in hospitals affiliated to Tehran University of Medical Sciences.

Methods

This analytical, cross-sectional study aims to investigate the status of the social work departments in hospitals affiliated to Tehran University of Medical Sciences in terms of the compliance with professional criteria. This study is also a comparative one, because discounts have been compared with each other.

All departments of social work and accounting and management in 16 hospitals affiliated to Tehran University of Medical Sciences are the study population. Required data were gathered through reviewing books,

articles and scientific research conducted in this field and after categorizing the data based on the study objectives, finally a checklist was developed to investigate discounts in departments of social work and accounting and management.

Content validity was used to assure the validity of the study, so that after reviewing related books, publications and articles and also using experts' opinion, the researcher has developed a checklist. Then the check list has been reviewed and assessed by the experts. The experts have expressed their opinion regarding the content of the checklist and accordingly the researcher has applied amendments proposed by the experts and finally, the final checklist has been developed. The descriptive statistics, Chi-square test, Spearman's correlation coefficient and also the SPSS 17.0 software and Microsoft Excel were used to analyze the data.

In this study, a research license and an introduction letter for visiting the studied hospitals were obtained in which details of the study objectives for hospitals' authorities had been explained.

Results

Based on data extracted from various financial-accounting documents, the total amounts of discounts in 2011 and 2012 in Hospital 4 were 2,978,087,272 Iranian Dollar and 4,104,713,405 Iranian Dollar, respectively. While in 2011, the amounts of discount offered by the departments of accounting, management and social work were 0 Iranian Rial, 204,979,772 Iranian Dollar and 2,773,107,500 Iranian Dollar, respectively, in 2012 out of the total amount of discounts, discounts offered by these departments to clients were 0 Iranian Rial, 225,582,101 Iranian Dollar and 3,879,131,304 Iranian Dollar, respectively. Also, while in 2011, about 6837 clients enjoyed the discounts and per capita of discounts was about 435,584 Iranian Dollar, in 2012, about 8795 clients enjoyed the discounts and per capita of discounts was estimated at about 466,710 Iranian Dollar.

The total amounts of discounts in 2011 and 2012 in Hospital 2 were about 2,246,500,300 Iranian Dollar and 3,153,034,186 Iranian Dollar, respectively. While in 2011, the amounts of discount offered by the departments of accounting, management and social work were 0 Iranian Rial, 0 Iranian Rial and 2,246,500,300 Iranian Dollar, respectively, in 2012 out of the total amount of discounts, discounts offered by these departments to clients were 0 Iranian Rial, 0 Iranian Rial and 3,153,034,186 Iranian Dollar, respectively. Also, while in 2011, about 7454 clients enjoyed the discounts and per capita of discounts was about 271,448 Iranian Dollar, in 2012, about 7722 clients enjoyed the discounts and per capita of discounts was estimated at about 408,318 Iranian Dollar.

The total amounts of discounts in 2011 and 2012 in Hospital 6 were about 9,963,787,640 Iranian Dollar and 12,208,460,871 Iranian Dollar, respectively. While in 2011, the amounts of discount offered by the departments of accounting, management and social work were 0 Iranian Rial, 0 Iranian Rial and 9,963,787,640 Iranian Dollar, respectively, in 2012 out of the total amount of discounts, discounts offered by these departments to clients were 0 Iranian Rial, 0 Iranian Rial and 12,208,460,871 Iranian Dollar, respectively. Also, while

in 2011, about 8276 clients enjoyed the discounts and per capita of discounts was about 1,011,449 Iranian Dollar, in 2012, about 12918 clients enjoyed the discounts and per capita of discounts was estimated at about 945,074 Iranian Dollar.

The total amounts of discounts in 2011 and 2012 in Hospital 7 were about 3,252,329,234 Iranian Dollar and 2,584,108,270 Iranian Dollar, respectively. While in 2011, the amounts of discount offered by the departments of accounting, management and social work were 0 Iranian Rial, 693,907,526 Iranian Dollar and 1,205,440,150 Iranian Dollar, respectively, in 2012 out of the total amount of discounts, discounts offered by these departments to clients were 0 Iranian Rial, 697,839,094 Iranian Dollar and 839,883,022 Iranian Dollar, respectively. Also, while in 2011, about 6233 clients enjoyed the discounts and per capita of discount was about 521,792 Iranian Dollar, in 2012, about 6568 clients enjoyed the discounts and per capita of discounts was estimated at about 393,439 Iranian Dollar.

The total amounts of discounts in 2011 and 2012 in Hospital 8 were about 226,133,114 Iranian Dollar and 220,553,015 Iranian Dollar, respectively. While in 2011, the amounts of discount offered by the departments of accounting, management and social work were 0 Iranian Rial, 226,133,114 Iranian Dollar and 0 Iranian Rial, respectively, in 2012 out of the total amount of discounts, discounts offered by these departments to clients were 0 Iranian Rial, 220,553,015 Iranian Dollar and 0 Iranian Rial, respectively. Also, while in 2011, about 4356 clients enjoyed the discounts and per capita of discounts was about 51,913 Iranian Dollar, in 2012, about 5165 clients enjoyed the discounts and per capita of discounts was estimated at about 42,701 Iranian Dollar.

The total amounts of discounts in 2011 and 2012 in Hospital 3 were about 9,454,670,636 Iranian Dollar and 10,452,832,370 Iranian Dollar, respectively. While in 2011, the amounts of discount offered by the departments of accounting, management and social work were 0 Iranian Rial, 1,660,160,847 Iranian Dollar and 7,767,436,040 Iranian Dollar, respectively, in 2012 out of the total amount of discounts, discounts offered by these departments to clients were 0 Iranian Rial, 1,794,178,158 Dollar and 8,633,626,967 Dollar, respectively. Also, while in 2011, about 5360 clients enjoyed the discounts and per capita of discounts was about 1,763,931 Dollar, in 2012, about 21984 clients enjoyed the discounts and per capita of discounts was estimated at 475,475 Dollar.

The total amounts of discounts in 2011 and 2012 in the imaging center were about 2,036,584,879 Dollar and 2,139,023,662 Dollar, respectively. While in 2011, the amounts of discount offered by the departments of accounting, management and social work were 0 Iranian Rial, 0 Iranian Rial and 0 Iranian Rial, respectively, in 2012 out of the total amount of discounts, discounts offered by these departments to clients were 0 Iranian Rial, 0 Iranian Rial and 0 Iranian Rial, respectively. Also, while in 2011, about 5435 clients enjoyed the discounts and per capita of discounts was about 388,735 Dollar, in 2012, about 5928 clients enjoyed the discounts and per capita of discounts was estimated at about 360,834 Dollar. The total amounts of discounts in 2011 and 2012 in Hospital 5 were about 816,869,316 Dollar and 1,092,361,136 Dollar, respectively. While in 2011, the

amounts of discount offered by the departments of accounting, management and social work were 0 Iranian Rial, 0 Iranian Rial and 816,869,316 Dollar, respectively, in 2012 out of the total amount of discounts, discounts offered by these departments to clients were 168,501,906 Dollar, 189,922,639 Dollar and 615,932,987 Dollar, respectively. Also, while in 2011, about 5828 clients enjoyed the discounts and per capita of discounts was about 140,163 Dollar, in 2012, about 5693 clients enjoyed the discounts and per capita of discounts was estimated at 191,878 Dollar.

The total amounts of discounts in 2011 and 2012 in Hospital 9 were about 536,586,131 Dollar and 686,542,663 Dollar, respectively. While in 2011, the amounts of discount offered by the departments of accounting, management and social work were 0 Iranian Rial, 0 Iranian Rial and 536,586,131 Dollar, respectively, in 2012 out of the total amount of discounts, discounts offered by these departments to clients were 0 Iranian Rial, 0 Iranian Rial and 686,542,663 Dollar, respectively. Also, while in 2011, about 1660 clients enjoyed the discounts and per capita of discounts was about 323,245 Dollar, in 2012, about 1386 clients enjoyed the discounts and per capita of discounts was estimated at about 495,341 Dollar.

The total amounts of discounts in 2011 and 2012 in Hospital 10 were about 755,012,561 Dollar and 940,839,995 Dollar, respectively. While in 2011, the amounts of discount offered by the departments of accounting, management and social work were 0 Iranian Rial, 413,831,814 Dollar and 238,941,021 Dollar, respectively, in 2012 out of the total amount of discounts, discounts offered by these departments to clients were 0 Iranian Rial, 686,287,638 Dollar and 191,362,328 Dollar, respectively. Also, while in 2011, about 6968 clients enjoyed the discounts and per capita of discounts was about 108,354 Dollar, in 2012, about 4655 clients enjoyed the discounts and per capita of discounts was about 202,114 Dollar.

The total amounts of discounts in 2011 and 2012 in Hospital 11 were about 4,641,369,294 Dollar and 5,853,602,205 Dollar, respectively. While in 2011, the amounts of discount offered by the departments of accounting, management and social work were 0 Iranian Rial, 0 Iranian Rial and 4,641,369,294 Dollar, respectively, in 2012 out of the total amount of discounts, discounts offered by these departments to clients were 160,163,730 Dollar, 68,334,724 Dollar and 5,522,530,767 Dollar, respectively. Also, while in 2011, about 11622 clients enjoyed the discounts and per capita of discounts was about 399,361 Dollar, in 2012, about 11836 clients enjoyed the discounts and per capita of discounts was about 494,559 Dollar.

The total amounts of discounts in 2011 and 2012 in Hospital 12 were about 437,000,000 Dollar and 3,270,000,000 Dollar, respectively. While in 2011, the amounts of discount offered by the departments of accounting, management and social work were 0 Iranian Rial, 167,000,000 Dollar and 200,000,000 Dollar, respectively, in 2012 out of the total amount of discounts, discounts offered by these departments to clients were 0 Iranian Rial, 1,273,000,000 Dollar and 1,997,000,000

Dollar, respectively. Also, while in 2011, about 1698 clients enjoyed the discounts and per capita of discounts was about 257,362 Dollar, in 2012, about 1772 clients enjoyed the discounts and per capita of discounts was about 1,845,372 Dollar.

The total amounts of discounts in 2011 and 2012 in Hospital 13 were about 1,231,620,102 Dollar and 1,729,064,682 Dollar, respectively. While in 2011, the amounts of discount offered by the departments of accounting, management and social work were 0 Iranian Rial, 0 Iranian Rial and 1,231,620,102 Dollar, respectively, in 2012 out of the total amount of discounts, discounts offered by these departments to clients were 0 Iranian Rial, 0 Iranian Rial and 1,729,064,682 Dollar, respectively. Also, while in 2011, about 8951 clients enjoyed the discounts and per capita of discounts was about 137,596 Dollar, in 2012, about 9292 clients enjoyed the discounts and per capita of discounts was estimated at about 186,081 Dollar.

The total amounts of discounts in 2011 and 2012 in Hospital 1 were about 218,603,252 Dollar and 547,485,557 Dollar, respectively. While in 2011, the amounts of discount offered by the departments of accounting, management and social work were 0 Iranian Rial, 201,741,321 Dollar and 16,861,931 Dollar, respectively, in 2012 out of the total amount of discounts, discounts offered by these departments to clients were 0 Iranian Rial, 529,587,877 Dollar and 17,897,680 Dollar, respectively. Also, while in 2011, about 1826 clients enjoyed the discounts and per capita of discounts was about 119,717 Dollar, in 2012, about 2246 clients enjoyed the discounts and per capita of discounts was about 243,760 Dollar.

The total amounts of discounts in 2011 and 2012 in hospital 14 were about 334,230,000 Dollar and 348,380,000 Dollar, respectively. While in 2011, the amounts of discount offered by the departments of accounting, management and social work were 0 Iranian Rial, 0 Iranian Rial and 334,230,000 Dollar, respectively, in 2012 out of the total amount of discounts, discounts offered by these departments to clients were 0 Iranian Rial, 0 Iranian Rial and 348,380,000 Dollar, respectively. Also, while in 2011, about 6683 clients enjoyed the discounts and per capita of discounts was about 50,012 Dollar, in 2012, about 7841 clients enjoyed the discounts and per capita of discounts was estimated at about 44,431 Dollar.

The total amounts of discounts in 2011 and 2012 in Children's Medical Center were about 8,593,213,864 Dollar and 6,705,137,479 Dollar, respectively. While in 2011, the amounts of discount offered by the departments of accounting, management and social work were 0 Iranian Rial, 0 Iranian Rial and 8,593,213,864 Dollar, respectively, in 2012 out of the total amount of discounts, discounts offered by these departments to clients were 0 Iranian Rial, 0 Iranian Rial and 6,705,137,479 Dollar, respectively. Also, while in 2011, about 8276 clients enjoyed the discounts and per capita of discounts was about 1,038,329 Dollar, in 2012, about 9287 clients enjoyed the discounts and per capita of discounts was estimated at about 721,992 Dollar.

Table 1. The amount of discounts in terms of departments offering discounts in all hospitals affiliated to Tehran University of Medical Sciences in 2011

Month	Year	2011				Total
		Accounting	Management	Social work	Other	
March-April		0	169,419,852	1,840,632,187	306,682,164	2,316,734,203
April-May		0	189,243,092	2,721,287,015	435,658,238	3,346,188,345
May-June		0	223,030,708	3,145,347,927	332,169,747	3,700,548,382
June-July		0	200,253,114	3,476,110,424	290,107,142	3,966,470,680
July-August		0	241,096,770	3,733,453,721	229,256,445	4,203,806,936
August-September		0	462,033,682	3,574,195,139	186,720,543	4,222,949,364
September-October		0	258,154,433	3,646,435,267	220,770,430	4,125,360,130
October-November		0	329,131,060	3,719,845,934	351,429,532	4,400,406,526
November-December		0	343,938,727	3,630,806,639	351,444,239	4,326,189,605
December-January		0	390,960,103	3,330,357,443	228,753,914	3,950,071,460
January-February		0	378,554,150	2,989,128,052	338,197,082	3,705,879,284
February-March		0	377,938,703	4,832,363,541	247,690,436	5,457,992,680
Total		0	3,563,754,394	40,639,963,289	3,518,879,912	47,722,597,595

Table 2. The amount of discounts in terms of departments offering discounts in all hospitals affiliated to Tehran University of Medical Sciences in 2012

Month	Year	2012				Total
		Accounting	Management	Social Work	Other	
March-April		0	296,117,742	2,520,831,423	220,634,545	3,037,583,710
April-May		0	282,725,656	3,034,509,268	309,854,242	3,627,089,166
May-June		0	314,750,043	3,367,511,841	274,838,631	3,957,100,515
June-July		8,506,624	287,556,963	4,551,768,408	265,955,044	5,113,787,039
July-August		18,639,670	464,732,504	4,163,098,599	284,208,238	4,930,679,011
August-September		17,219,262	637,256,444	3,982,317,659	211,160,733	4,847,954,098
September-October		8,526,216	376,534,339	3,891,536,378	228,007,742	4,504,604,675
October-November		19,975,036	465,291,696	3,671,771,118	353,790,452	4,510,828,302
November-December		65,493,226	680,030,079	3,815,293,063	317,664,710	4,878,481,078
December-January		88,592,340	557,768,176	3,436,124,745	283,942,589	4,366,427,850
January-February		50,345,920	752,705,936	3,667,675,046	325,037,440	4,795,764,342
February-March		51,367,342	569,815,668	6,425,547,388	419,109,312	7,465,839,710
Total		328,665,636	5,685,285,246	46,527,984,936	3,494,203,678	56,036,139,496

The table 1 shows the amount of discounts in all hospitals affiliated to Tehran University of Medical Sciences in 2011 in terms of departments of accounting, management, social work and other on a monthly basis. As this table shows, firstly, the highest amount of discounts was offered to clients in total hospitals in February-March. Secondly, the highest amount of discounts was offered to clients by the department of social work in hospitals. As such, table 2 also shows the amount of discounts in all the hospitals in 2012 in terms of the departments, indicating that similar to the year 2011, the highest amount of discounts was offered in February-March by the department of social work.

Accordingly, in 2011 while Hospital 6, Hospital 3 and hospital 15, among other hospitals, offered the highest amount of discounts to their patients, Hospital 1, Hospital 8 and Hospital 14 offered the lowest amount of discounts to their patients (Fig. 1). Similarly, in 2012 while Hospital 6, Hospital 3 and hospital 15, among other hospitals, offered the highest amount of discounts to their patients, Hospital 8, Hospital 14 and Hospital 1 offered the lowest amount of discounts to their patients (Fig. 2)

Conclusion

The current study aimed at investigating the amount of discounts provided by the departments of social work and accounting and management in hospitals affiliated to Tehran University of Medical Sciences. As the researcher has studied, there has been no study similar to the current study with the aim of investigating the status of

department of social work in hospitals conducted inside or outside of the country.

Babylonians and Sumerians also had rules and regulations indicating the long history of social services as old as two-thousand years before Christ, as it is said that about two thousand years BC, Hammurabi king of Babylonia had the responsibility to take care for widows and orphans and also some sections of his rules were related to defending the rights of the dispossessed. In the sixteenth century and earlier, the European churches were residences for the poor. In 1531 AD, in England the act of King Henry VIII was passed to support the poor by churches and through reforming the act in 1536, required measures were adopted to prevent migration with the excuse of poverty [6].

Zahedi has distinguished between various types of social work: in his opinion, the history of volunteer social work is as old as the human history, i.e. since man was created, given his social needs, he has had to live in a community. This community living led to social cooperation and unplanned social work, it means that the human had to cooperate with others in order to meet his needs, especially the needs with social dimension and to defend and protect himself. Organized social work: The phenomenon of the industrial revolution and the advent of machine to human life led to enormous changes in complex human-social relations as well as in economic-political relations, so that solving new emerging and various problems in a simple primary way was not possible. Accordingly, new jobs, including "social work" emerged in order to deal with the uncertainty and new

social problems and gradually social work became into an entity and professional organization helping other entities in various fields [13].

Bakhshi Nia in his study, named social work in hospital, addresses the social work practice from viewpoint of authorities of hospital and higher organization. He emphasized that if the hospital budget is entirely in the hands of the government or insurer organizations, the issue is quite different from when there is a private hospital. Indeed, hospitals are different from each other based on being a general or specialized hospital, teaching or non-teaching hospital, public or private hospital and also accordingly there are various viewpoints towards the department of social work in hospital [14].

Dezfuli conducted a study named the awareness of physicians about the social work profession. In this study main professional tasks of social workers in hospital have been identified and the awareness of physicians of various hospitals about the social work profession has been investigated. Also, in this study, rapid socio-economic changes have been introduced as factors contributing changes in pattern of diseases causing reduction in infectious diseases and the increase of diseases such as cardiovascular diseases; as social and mental problems play an important role in such diseases, this issue has been considered as a factor for highlighting the role of a social worker in hospital [12].

Khoshnami in a study named the position of the social work in health care system concluded that main distinctions between Iranian healthcare centers and centers outside of the country are the continuous provision of care services and communication with patients and their families by social workers. The author also mentioned that the success of this profession depends on the view of a respective organization which the hospital is affiliated with it [15].

Harris Perlman has introduced medical social workers as those who work in the field of health care system and are responsible for economic and emotional support for patients and their families; patients suffering from chronic, acute or terminal illnesses and every patient somehow suffering from socio-economic, emotional and psychiatric problems. A social worker in hospital is a medical team member and as physician and nurse solve patient's physical conditions, a social worker also solves patient's mental problems [16].

Alborz University of Medical Sciences in a report on the department of social work in 2012 mentioned that social workers in the field of health care services also act in all levels of prevention. While, in the primary prevention, a social worker acts as an alarming and warning agent, in the treatment or secondary prevention a social worker, within a medical team, acts as a helping agent for the diagnosis and identification of root causes of diseases. As a result of the close cooperation between social workers and professionals in the field of health care services, diseases are diagnosed and finally treated which leads to the improvement of social situations and finally well being and prosperity of the society [17].

According to the financial information of the current study, in 2011, among the studied hospitals affiliated to Tehran University of Medical Sciences, the highest amounts of discounts to clients were offered by Hospital 6 (9,963,787,640 Dollar), Hospital 3 (9,454,670,636

Dollar) and hospital 15 (8,593,213,864 Dollar), respectively. In contrast, in 2011, among the studied hospitals affiliated to Tehran University of Medical Sciences, the lowest amount of discounts to patients were offered by Hospital 1 (218,603,252 Dollar) and Hospital 8 (226,133,114 Dollar), respectively.

Similarly, in 2012, Hospital 6 (12,208,460,871 Dollar), Hospital 3 (10,452,832,370 Dollar) and hospital 15 (6,705,137,479 Dollar), respectively, offered the highest amounts of discounts to patients. In contrast, in the same year, among the studied hospitals, Hospital 8 (220,553,015 Dollar) and hospital 14 (348,380,000 Dollar), respectively, offered the lowest amount of discounts to patients.

According to the results of the current study and given that the studied hospitals are the public hospitals in Tehran, it should be acknowledged that the patients had suffered from social and family problems in addition to physical conditions, so that interventions by social workers could decrease the burden of these problems and be effective in the rehabilitation and psychological preparation of patients in order to return to the society. Furthermore, given the high amount of discounts offered, based on the results of this study, it can be suggested that interactions between hospitals and charitable organizations, insurer organizations and the Organization of Rehabilitation, Well-being, municipal and other related organizations may be very effective in helping needy patients.

Proposing solutions

At the end, given the process of discounts in various ways and long waiting times, solutions are proposed as below:

1. To provide supplementary insurance coverage for employees, faculty members and retirees and full coverage for all their families in order to prevent withdrawal of money from hospitals and generate positive financial turnover;
2. To include issues regarding the use of clinical and medical services for employees, faculty member and retirees into regulations and guidelines of the Board of Trustees;
3. To equip buildings, facilities and physicians for the enjoyment of employees, faculty members, retirees and their families; and
4. To prepare a financial mechanism for financial reporting of discounts and to systemize the figures in order to provide more coherent reports in the next year.

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