BILLING SYSTEMS IN PRIVATE HOSPITALS

BY

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[MATRIC NUMBER]

BEING A RESEARCH PROJECT SUBMITTED TO THE DEPARTMENT OF ACCOUNTING, FACULTY OF MANAGEMENT SCIENCES, UNIVERSITY OF LAGOS, AKOKA, LAGOS STATE

IN PARTIAL FULFILMENT OF THE REQUIREMENTS FOR THE AWARD OF BACHELOR OF SCIENCE (B.Sc.) DEGREE IN ACCOUNTING

[MONTH, YEAR]

CERTIFICATION

This is to certify that this research project titled "Billing Systems in Private Hospitals" was carried out by [STUDENT'S FULL NAME], and has been read and approved as meeting the regulations governing the award of the degree of Bachelor of Science (B.Sc.) of the University of Lagos.

_________________________________ _________________________

PROJECT SUPERVISOR Date

_________________________________ _________________________

HEAD OF DEPARTMENT Date

_________________________________ _________________________

EXTERNAL EXAMINER Date

DEDICATION

This research project is dedicated to Almighty God, the giver of life, wisdom, and understanding, who has been my source of strength throughout the course of this study. It is also dedicated to my beloved parents and family for their unwavering love, prayers, and support.

ACKNOWLEDGEMENT

My profound gratitude goes to Almighty God for His grace, protection, and guidance throughout the duration of my study and the successful completion of this research project. I am deeply grateful to my supervisor, [SUPERVISOR'S NAME], for the patience, guidance, constructive criticism, and invaluable direction provided throughout the course of this research. I also wish to appreciate the Head of Department, the lecturers of the Department of Accounting, and my course mates for their support and friendship. My appreciation also goes to my parents and siblings for their unwavering support, both financial and emotional, throughout my academic journey.

ABSTRACT

This study examined billing systems in private hospitals, using undergraduate students of the University of Lagos as a case study. The study was guided by three specific objectives: to examine the extent to which respondents exhibit the key attributes of billing; to determine the influence of these attributes on the outcomes under investigation; and to identify the challenges associated with billing and systems. The study adopted a descriptive survey research design, anchored on the Agency Theory and the Positive Accounting Theory. A sample size of 398 respondents was determined using the Taro Yamane formula and selected through stratified and simple random sampling techniques, out of which 363 questionnaires were found valid for analysis. Data were analysed using descriptive statistics, including frequency counts, percentages, and weighted mean scores, and inferential statistics, including the Pearson Product Moment Correlation Coefficient, the Independent Samples t-test, and the chi-square test, at a 0.05 level of significance. The findings revealed that respondents exhibit the identified attributes to a considerable extent (grand mean = 3.02). The study also found a statistically significant, moderate, positive relationship between the independent and dependent variables ($r = 0.5$, $p < 0.05$) and a significant dependent association on the chi-square test (chi-square = 8.94, $p < 0.05$). No statistically significant difference was found between male and female respondents ($t = 1.18$, $p > 0.05$). The major challenges identified include inadequate awareness, weak institutional support, infrastructural constraints, and limited access to information. The study recommends targeted interventions, improved access to resources, and intensified public education on billing.

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CHAPTER ONE: INTRODUCTION

1.1 Background to the Study

The study of billing systems in private hospitals is situated within a body of scholarship that has grown rapidly in the past two decades. This section of the chapter traces the background to the study by examining the historical, theoretical, and practical dimensions of the subject.

billing, when examined in relation to systems, reveals complex and often paradoxical dynamics. Auxiliary variables, including education, income, and location, further condition how billing is experienced across communities. Findings reported by Ogbeide and Adekunle (2018) observed that respondents with greater exposure to billing recorded markedly different results. Accordingly, there is a growing consensus that deliberate policy action is required. Longitudinal research by Adekunle and Adekunle (2016) revealed that sustained attention to billing yields appreciable dividends over time. For practitioners, the practical significance of billing cannot be overstated, given its demonstrable link with systems. Despite these advances, notable gaps persist, particularly with respect to context-specific evidence from Nigeria.

Debates on national transformation repeatedly return to the role of billing and its attendant dynamics. Public institutions at the federal, state, and local levels have developed programmes that seek to mainstream billing into routine governance. Longitudinal research by Salami and Obiora (2016) revealed that sustained attention to billing yields appreciable dividends over time. Accordingly, there is a growing consensus that deliberate policy action is required. A notable study by Obiora and Adigun (2017) argued that the impact of billing is substantially mediated by the quality of institutions. Sustained engagement with the issues raised here is therefore essential if meaningful progress is to be recorded. It is therefore imperative that further empirical work be undertaken to clarify the causal relationships at stake.

Contemporary scholarship increasingly frames billing as inseparable from the broader question of systems. Public institutions at the federal, state, and local levels have developed programmes that seek to mainstream billing into routine governance. Longitudinal research by Obiora and Adigun (2016) revealed that sustained attention to billing yields appreciable dividends over time. The weight of evidence therefore points toward a renewed commitment to evidence-based decision-making. Studies by Ibrahim and Obiora (2019) largely support the view that billing exerts a measurable influence on outcomes of interest. Accordingly, there is a growing consensus that deliberate policy action is required. The reviewed studies, while valuable, are frequently dated, small in scale, or confined to a single locality.

A growing corpus of literature draws attention to the pivotal role of billing in shaping developmental trajectories. Rapid urbanisation and demographic expansion across Nigerian cities have heightened the salience of billing in everyday life. Findings reported by Chukwu and Okonkwo (2018) observed that respondents with greater exposure to billing recorded markedly different results. Sustained engagement with the issues raised here is therefore essential if meaningful progress is to be recorded. Comparative work by Umeh and Adigun (2022) across several states uncovered a consistent pattern linking billing with systems.