

latory care, and the remaining 16.2% were in a fully recovered status. As expected thyroidectomy patients were predominantly females, accounting for 82.7% while only 17.3% were male in the sample.

The relationship between unadjusted costs per discharge and hospital ownership was shown in Table 2. The mean costs per discharge for public hospitals, proprietary hospitals, and private hospitals were NT33,674, NT31,740, and NT28,805, respectively.

ANOVA shows that costs per discharge for patients undergoing a thyroidectomy without complications or comorbidities were significantly related to hospital ownership ($p < .001$).

In the multiple regression analysis, costs per discharge were regressed against 9 variables including 7 dummy variables and 2 continuous variables. The analysis indicated that 36.3% of the observed variation in costs per discharge were explained with the

Table 1. Demographics

Variables	<i>n</i>	%	Mean	SD	Min.	Max.
<i>Dependent</i>						
Costs (NT)	358		31,045	5,963	17,012	52,070
<i>Independent</i>						
Hospital ownership						
Public	58	16.2				
Proprietary	177	49.4				
Private	123	34.4				
<i>Control</i>						
Hospital level						
medical center	146	40.8				
Regional	96	26.8				
District	116	32.4				
Teaching status						
Yes	92	25.7				
No	266	74.3				
Discharge status						
Recovery	58	16.2				
Referral to ambulatory care	300	83.8				
Gender						
Male	62	17.3				
Female	296	82.7				
Length of stay	358		3.74	1.50	1	9
Age	358		42.65	14.63	12.00	88.00
Total	358	100				

Table 2. Costs per discharge by hospital ownership (*N* = 358)

Variable	<i>n</i>	Costs (NT)				<i>t/F-test</i>
		Mean	SD	Min.	Max.	
Hospital ownership						
public	58	33,674	7,122	22,076	52,070	16.9***
proprietary	177	31,740	5,127	19,918	46,338	
private	123	28,805	5,777	17,012	46,350	

*** $p < .001$. The exchange rate in 2002 was approximately US\$1.00 = NT34.45 (<http://tw.stock.yahoo.com/d/c/uwccb.html>).