

# Considerations about the Theme of Audit in the Matrix Curriculum of Undergraduate Courses in Nursing

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**Abstract:** *Identify how the audit is addressed in the curriculum of the nursing courses of Higher Education Institutions in the Cariri Region. Documentary qualitative study conducted at four institutions of higher education in Nursing Cariri Region, developed from January to June 2014 data were organized and analyzed according to the literature. It was observed that only two institutions addressed the audit in any discipline. Although, it was found that the audit could be addressed by the other through other content, being most fully theoretical disciplines. Considering the evolution of health services, linked to strong market competitiveness, resulting in the search for quality assurance and patient care, the audit is an area that grows in this context and the nurse is a professional person qualified to act as such. Thus, concluded that the audit needs to be further studied in undergraduate nursing so that there is better preparation of future professionals on the subject.*

## 1. Introduction

Originated from the Latin term *auditor*, meaning to listen, the audit is an assessment tool and analysis activities at a particular place, to identify function problems and, provide guidance and outline solutions to make the most effective service<sup>(1)</sup>.

In the health area, the audit plays an important role in regulating the use of health services to optimize the physical and material resources available in services and to develop people, improving the cost-benefit relation for the patient, the hospital and the buyer of health services beyond the planning and technical implementation of the work. The audit may also provide support for the implementation and management of quality care if understood as an educational process<sup>(2)</sup>.

Thus, the health audit can be performed by different health professionals, especially professionals in the health context, the nursing professionals, backed by COFEN Resolution N° 266 of October 2001. The Art. 1 states that it up to the auditor nurse to organize, plan, direct, coordinate and evaluate nursing audit opinion with a holistic view, covering quality management and assistance allied to the economic aspects, always seeking the welfare of the human being<sup>(3)</sup>.

Nursing audit controls the administrative process. For some authors, it performs a systematic evaluation of the quality of nursing care provided to patients, verifying the results of the assistance being by the principles of the Unified Health System (SUS). Thus, the Systematization of Nursing Assistance (SAE) is essential, since the evaluation of the audit must have an analytical basis to be able to evaluate its results<sup>(1,4)</sup>.

Although it is primarily used for the purpose of accounting, nursing audit brings benefits not only to the health institution but also for patients and the nursing staff, as well as provides a basis for probable internal changes<sup>(5)</sup>.

An evaluation of the nursing care quality performed by the audit can help the referral to a scientific nursing. Also, the nursing actions related to audit and the analysis of care indicators improve the service management and, consequently, the hospital management<sup>(6)</sup>.

For this, the nurse as a nursing care manager requires proper preparation in his daily practice. Therefore, it is important to reflect on the responsibility that higher education institutions have to train professionals to work in the audition, both in nursing services as in the public area<sup>(7,8)</sup>.

Thus, the purpose of this study was to identify how the audit in the curriculum of nursing courses of

higher education institutions is covered in Cariri region- CE, Brazil.

## 2. Materials and Methods

This is a documentary research with a qualitative approach. This type of study is characterized by the data collection restricted to documents, written or not, called as primary sources, being made at the time the event or phenomenon occurs, or later<sup>(9)</sup>. The qualitative interpretation of the data allows researchers to expose the observations and impressions of a given phenomenon analyzed in greater depth<sup>(10)</sup>.

The study scenario was composed of Higher Education Institutions (HEIs) offering the nursing undergraduate courses in Cariri Region. These courses are more specifically from the cities of Crato and Juazeiro. The authorization for research participation was given through receiving a paper duly signed by a representative of the management of each institution.

The data collection period was between January and June 2014. The data were collected through the analysis of the documents provided by each institution and by completing instrumental collections containing several guiding topics, such as in which semester the audit is discussed, in which subject the audit is discussed, which audit subjects are given, among others.

Data were organized into tables. The description of the results was based comparing the national literature available.

It is noteworthy that this study was conducted by Resolution 466/12 of the National Health Council<sup>(11)</sup>. The Faithful Depositary Term was used to ensure that the ethical principles of research were followed and that the documents would be safeguarded.

If the institution did not want to be part of the study anymore, there would be no damage caused. There was no requirement for submission to the Ethics Committee since the documents are of public nature, or available electronically.

The institutions that have decided to participate in the study were identified as Institution A, Institution B, and so on, according to the visit and release of documents submitted.

## 3. Results

The results from the documents survey of each education institution can be seen in

**Table 1. Relationships of the documents presented by each institution participating.**

Institution	Main Curriculum	Subject plan	Subject Syllabus	Pedagogical project
Institution A	Yes	Yes	Yes	No
Institution B	Yes	Yes	Yes	No

Institution C	No	No	No	Yes
Institution D	Yes	Yes	Yes	Yes

As Even all the institutions have agreed to participate in the study; they provided different documents. This was justified as part of the rules of the institutional regulations for the access restriction to certain records. Thus, the data were analyzed with the documents presented for the research.

In the analysis of the documents given, there were one or more subjects that addressed the administration/management/nursing management. Thus, by the subject of the audit being closely related to managerial or administrative practices of nursing, it was sought to know the subjects of administration and management and also the auditing, as shown in Table II and Table III.

**Table 2. Subjects of Nursing Management or Administration and representation in institutional curriculum.**

Institution	Subject Name	Semester	Credit hours
Institution A	Nursing Management	6°	200h
Institution B	Nursing Labor Management in Primary Care	5°	60h
	Hospital Nursing Labor Management	6°	60h
Institution C	Nursing Administration and Management	9°	-
Institution D	Actions and Health and Nursing Services Management	8°	144h

**Table 3. Audit approaching in the management or administration subject of each institution.**

Institution	Subject Name	Audit approached
Institution A	Nursing Management	Yes
Institution B	Nursing Labor Management in Primary Care	No
	Hospital Nursing Labor Management	Yes
Institution C	Nursing Administration and Management	No
Institution D	Actions and Health and Nursing Services Management	No

## 4. Discussion

According to the Article 6 of the Resolution CNE/CES N° 3(12), “the essential content of the Nursing undergraduate curriculum should be related to all the health-disease of the citizen, the family, and the community.” Therefore, for example, biological and health sciences, humanities and social sciences and nursing science should be considered.

Regarding the nursing sciences, nursing administration involving theoretical and practical administration and management developed in the health system was observed in the curriculum of all the institutions.

It was observed that the semesters for the preparation of such functions ranged from the 5th year and 9th semester, and some institutions had more than one subject approaching this topic and different credit hours.

Only the Institution A has the methodologies of teaching practical lessons, visiting health institutions. In the other institutions, the subjects on administration or management are only theoretical. That is, at any time there is a practical experience of the theory seen in any content of the subject.

In a study by Fernandes et al.(13) with students of a nursing undergraduate course, "many students have shown dissatisfaction with the curriculum, precisely because it is missing the relationship between theory and practice sometimes." The participants reported that, on several occasions, the institution is concerned to address all the theory that graduation needs. However, "it forgets to provide the practical experience, the current reality of the labor market to the student."

One point also influencing the practical experience in health is the difficulty in getting internships since there is a gradual increase in the number of nursing courses. However, Fernandes et al.(13) state that "the number of practice places tends to remain the same or even more limited."

This can also be seen in the region under study since it has four higher nursing education institutions, where there are five classes each semester to join the internship stage.

It was found that the institution A, in the subject of Nursing Management has the syllabus of "Health services Audit, Control and Evaluation." The general objective of the subject is to know the management process of nurses developing skills for administrative activity. It has several contents, highlighting nursing records, nursing supervision and hospital accreditation establishing a certain relation to the audit topic.

In the hospital accreditation, it can be said that it is a process that aims to promote changes in the current scenario of a particular health service to improve the quality of services provided. This brings changes in habits, values, and behavior of all professionals involved in the care process. It should be emphasized that hospital accreditation is a program that is growing due to market competition seeking for excellence(14).

The institution B, in the subject of Nursing Labor Management in Primary Care, does not clearly approach the audit as one of the study elements. However, its syllabus has "human, material and environmental resources management aimed at the

organization of health services." At this point, it appears that the auditing would be linked to the issue of material resources management, especially since, through internal audit, the nurse in this role can identify whether is a waste of materials, what can be improved or done to control this unnecessary expense, for example.

In a study conducted with internal nursing auditors in a hospital, it was found that they performed the audit activity to avoid waste materials, that is, only focused on the financial control of the organization(2).

Concerning the institution C, highlighting the subject of "Nursing Administration and Management," it does not propose to study the audit. However, according to the syllabus of the subject, it deals with the "Nursing materials and cost management" and also the "Health Care Quality Management".

In a study by Dias et al.(15), "it is concluded that there must be a critical reflection of the function or role of the nurse, both in the practice or nursing care area, particularly in hospitals on the audit, as this audit should not only be seen as an element of financial interest or reduction in hospital costs, but also as a strategy for the pursuit and achievement of provided nursing care quality."

Considering the Institution D, its subject of Actions and Health and Nursing Services Management, also does not explicit how the audit is addressed. However, based on the subject plan, the syllabus and the program content, there are point where the audit can be addressed, such as: "Material and Human Resources Administration"; "Hospital Nursing Management and Administration", "Quality and Biosecurity Control"; "Nursing Supervision and Management in Hospitals" and "concept and applicability of management tools in health care."

Thus, as part of the nursing supervision and management in hospitals, the evaluation of nursing records as well as nursing prescriptions are included. Thus, it is important, both in academic and professional level, to discuss and reflect the role of nurses in healthcare management, contextualizing with the difficulties encountered in the preparation and implementation of the nursing prescription(16).

It is important to note that three of the Nursing undergraduate courses analyzed are undergoing a change or reform in the curriculum (courses of the institutions A, B, and D). This perhaps is justified or help to ensure that the audit is not a thematic addressed in the subjects of these courses, as well as other themes, and if these reforms take effect, there would be a change.

Studies in this topic show a certain deficiency in the training of nurses when they finish the graduation and join a service that requires knowledge or enforceability of the audit. According to Keiser and Serbim (17), "it is important that the undergraduate

curriculum is flexible to the point of reviewing failures in learning both in the classroom and in practice places. The nurse must be prepared to make decisions, manage care, physical and material resources, and also be able to be the team leader in which he operates.”

In agreement with this, Corbellini et al.(18) stated that “another important point for the curriculum construction is to increase the participation of the student and the teacher. Also, it is seen the need to continually evaluate the pedagogical project of the course through the former students of the institution and also the Curriculum Guidelines to improve it and enhance the quality of nursing work process.”

## 5. Conclusion

Given the above, it is observed that the audit is rarely addressed in Nursing undergraduate courses in Cariri. Even though this theme is clear in some subjects plans or syllabus in two of the visited higher education institutions, the audit can be treated in the subjects of the other institutions as noted.

Considering the evolution of the health services, linked to a strong market competitiveness, resulting in the search for quality assurance and patient care, the audit is a growing area in this context, and a nurse is a professional person qualified to act as such.

Therefore, nurses need to perform this activity. This training must come from graduation since the curriculum must be by the Curriculum Guidelines, considering the current reality of the market, that is the possible employment opportunities of these future nurses.

Also, it should be thought of the nursing audit not only as a benefit for the hospital that the nurse will work. However, also think of the audit as a tool that in addition to reducing costs, it provides an improvement in the quality of patient care and also a more focused management of health services patients.

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