

Glossary: System of health accounts (SHA)

Statistics Explained

The **System of health accounts** , abbreviated as **SHA** , provides an economic framework for health accounting in the [European Union \(EU\)](#) Member States, using accounting rules methodologically compatible with the [System of national accounts](#) .

The SHA provides a standard framework for producing a set of comprehensive, consistent and internationally comparable accounts to meet the needs of public and private sector health analysts and policy-makers. At present, national health accounts are at different stages of development and may not only differ in the boundaries drawn between health and other social and economic activities but also in the classifications used, the level of detail provided, and in the accounting rules. The SHA provides a framework for a family of interrelated tables for standard reporting for expenditure (spending) on health and for its financing. It has been written with the dual aim of providing this framework for international data collections and as a possible model for redesigning and complementing national health accounts to aid policy-makers.

The demand for improved health accounts is driven by an increasing complexity of healthcare systems in many countries and the rapid evolution in medical technology. Policy-makers and observers of healthcare systems and recent reforms have questioned the adequacy of accounting practices and the ability of health accounts to monitor fast-changing healthcare systems that are becoming increasingly complex. Raising consumers' expectations of healthcare contributes to the demand for up-to-date information on healthcare systems.

Related concepts

- [International classification for health accounts \(ICHA\)](#)
- [Joint health accounts data collection](#)

Statistical data

- [Healthcare expenditure statistics](#)

Source

- [OECD glossary of statistical terms](#)