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essentials of cost accounting for health care organizations second edition is a

comprehensive text that applies the tools techniques of cost accounting to the health services field it s an essential tool for all professionals who need to deal with the challenges of managing health facilities in a difficult economic environment the new edition has an increased emphasis on managed care as well as a new computer based component instructor s manual available

in 2001 the un designated june 20 as world refugee day in celebration of the strength and courage of all those who are forced to leave their country facing war or persecution for world refugee day 2023 the un has chosen hope away from home as a theme to promote the right of refugees to seek safety economic stability and social inclusion to honor this initiative frontiers in public health is launching a new article collection focusing on the public health challenges faced by refugees and their host countries

this book provides a thorough coverage of the essentials of cost accounting from a health care perspective it covers all of the basic tools of cost accounting common to all industries and uses health care examples part i provides the reader with a solid foundation in the essentials of cost accounting the chapters in this section provide an introduction to costing and cost definitions various approaches to product costing and cost allocation are discussed breakeven analysis is also covered as are techniques for making nonroutine decisions part ii presents a number of specific tools for improved planning and control the chapters in this section focus on forecasting and prediction of future costs budgeting flexible budgeting variance analysis and management control part iii addresses a number of additional cost accounting tools that can be helpful in generating management information for decision making specifically there are chapters on cost accounting productivity measurement inventory uncertainty information systems and performance evaluation the criticisms of cost accounting and a number of suggested approaches for improvement are discussed in part iv the chapters in this part also examine activity based costing total quality management and the future of costing each chapter is followed by one or more articles that apply some of the material discussed in the chapter the last chapter provides a summary of the book

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