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Nota di contenuto	FUNDAMENTALS OF HEALTH CARE FINANCIAL MANAGEMENT; CONTENTS; TABLES, FIGURES, AND EXHIBITS; PREFACE; ACKNOWLEDGMENTS; THE AUTHOR; CHAPTER 1: JANUARY; LEARNING OBJECTIVES; WHAT IS HEALTH CARE?; WHAT IS MANAGEMENT?; WHAT IS FINANCIAL MANAGEMENT?; WHY IS FINANCIAL MANAGEMENT IMPORTANT?; RIDGELAND HEIGHTS MEDICAL CENTER: THE PRIMARY STATISTICS; PRO FORMA DEVELOPMENT; LIVING WITH THE FINANCE COMMITTEE AND BOARD OF DIRECTORS' CALENDAR; YEAR-END CLOSING; CHAPTER 2: FEBRUARY; LEARNING OBJECTIVES; ACCOUNTING PRINCIPLES AND PRACTICES; OBJECTIVES OF FINANCIAL REPORTING; BASIC ACCOUNTING CONCEPTS BASIC FINANCIAL STATEMENTS OF A HEALTH CARE ORGANIZATION USES OF FINANCIAL INFORMATION; THE FINANCIAL STATEMENTS; PREPARING FOR THE AUDITORS; ANALYSIS OF SENSITIVE ACCOUNTS; FEBRUARY FINANCE COMMITTEE SPECIAL REPORTS; CHAPTER 3: MARCH; LEARNING OBJECTIVES; STRATEGIC FINANCIAL PLANNING; FIVE-YEAR PROJECTIONS; RHMC STRATEGIC FINANCIAL PLANNING;

RATIO ANALYSIS; THE CAPITAL PLAN AND ITS RELATIONSHIP TO THE STRATEGIC PLAN; CHAPTER 4: APRIL; LEARNING OBJECTIVES; MEDICARE AND MEDICAID NET REVENUE CONCEPTS; CALCULATION OF MEDICARE AND MEDICAID CONTRACTUAL ADJUSTMENTS
IMPLICATIONS OF THE BALANCED BUDGET ACT OF 1997 IMPLICATION OF THE MEDICARE MODERNIZATION ACT OF 2003; MANAGED CARE NET REVENUE CONCEPTS; PREPARATION OF THE MEDICARE AND MEDICAID COST REPORT; RATIO OF COSTS TO CHARGES; PRESENTATION OF THE AUDITED FINANCIAL STATEMENTS TO THE FINANCE COMMITTEE; CHAPTER 5: MAY; LEARNING OBJECTIVES; FUNDAMENTALS OF REVENUE CYCLE MANAGEMENT; PATIENT REGISTRATION: TO WHICH DIVISION SHOULD IT REPORT?; CALCULATION OF THE ALLOWANCE FOR DOUBTFUL ACCOUNTS AND BAD-DEBT EXPENSE; CALCULATION OF THE ALLOWANCE FOR CONTRACTUAL ADJUSTMENTS; CHAPTER 6: JUNE; LEARNING OBJECTIVES
BUDGET PREPARATION: THE BEGINNING BUDGET CALENDAR; VOLUME ISSUES; CAPITAL BUDGETING: JUNE; ACCOUNTING AND FINANCE DEPARTMENT RESPONSIBILITIES; JUNE FINANCE COMMITTEE SPECIAL AGENDA ITEMS; CHAPTER 7: JULY; LEARNING OBJECTIVES; BUDGET PREPARATION: THE MIDDLE MONTHS; CAPITAL BUDGETING: JULY; REGULATORY AND LEGAL ENVIRONMENT; OTHER REGULATORY AND BUSINESS COMPLIANCE ISSUES; CORPORATE COMPLIANCE; ACCREDITATION ISSUES; PATIENT SATISFACTION ISSUES; CHAPTER 8: AUGUST; LEARNING OBJECTIVES; CAPITAL BUDGET: AUGUST; OPERATING BUDGET; BUDGET VARIANCE ANALYSIS; BUDGET VARIANCE PARAMETERS; FLEXIBLE BUDGETING
COST ACCOUNTING AND ANALYSIS AUGUST FINANCE COMMITTEE SPECIAL AGENDA ITEMS; CHAPTER 9: SEPTEMBER; LEARNING OBJECTIVES; OPERATING BUDGET; CAPITAL BUDGET: SEPTEMBER; CASH BUDGET; PHYSICIAN PRACTICE MANAGEMENT ISSUES; CHAPTER 10: OCTOBER; LEARNING OBJECTIVES; INFORMATION SYSTEMS
IMPLICATIONS FOR HEALTH CARE FINANCIAL MANAGEMENT; INFORMATION TECHNOLOGY STRATEGIC PLAN INITIATIVES; HIPAA IMPLEMENTATION ISSUES; SELECTION OF A NEW HEALTH CARE INFORMATION SYSTEM; BUDGET PRESENTATION TO THE BOARD FINANCE COMMITTEE; OCTOBER FINANCE COMMITTEE SPECIAL AGENDA ITEMS; CHAPTER 11: NOVEMBER
LEARNING OBJECTIVES

Sommario/riassunto

In this thoroughly revised and updated third edition of *Fundamentals of Health Care Financial Management*, consultant and educator Steven Berger offers a practical step-by-step approach to understanding the fundamental theories and relationships guiding financial decisions in health care organization. Set in a fictional mid-sized hospital, the book is written in diary form, taking the reader into the inner workings of the finance executive's office. This introduction to the most-used tools and techniques of health care financial management includes health care accounting and financial st

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Autore	Leroi Gourhan, André
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