A user-oriented approach to management accounting concepts and techniques

This thoroughly revised new edition of Management Accounting in Health Care Organizations provides introductory-level instruction and a user-oriented approach to management accounting concepts and techniques that help prepare students for managerial work in health care. The new edition includes information regarding the role of management accounting in health care organizations, the impact of the Affordable Care Act on managerial responsibilities, recent changes in operational budgeting practices—including a focus on "budget drivers," the importance of managing the revenue cycle, and other factors that have fundamentally altered the use of management accounting in health care organizations over the past several years.

Throughout this edition, the author introduces concepts and techniques that will help students identify, analyze, and apply key management accounting principles. The use of practice case studies at the end of each chapter allows students to master the techniques rather than simply memorize them.

- Assesses the impact of health care's impending fiscal crisis on the management accounting needs of health care organizations
- Describes the essentials of full-cost accounting, differential-cost accounting, and activity-based accounting, while illustrating their use in health care organizations
- Explains responsibility accounting and provides guidance on designing a responsibility accounting structure
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