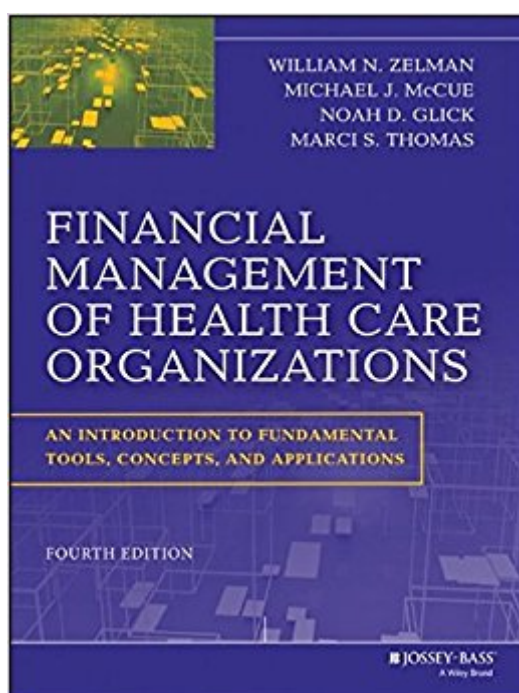


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# Financial Management Of Health Care Organizations: An Introduction To Fundamental Tools, Concepts And Applications



## Synopsis

This new Fourth Edition of *Financial Management of Health Care Organizations*, offers an introduction to the most-used tools and techniques of health care financial management, including health care accounting and financial statements; managing cash, billings and collections; making major capital investments; determining cost and using cost information in decision-making; budgeting and performance measurement; and pricing. New to this edition: The Perspectives sections and the glossary have been updated. The book features a cutting-edge view of the health care landscape in 2013 and beyond after passage and pending implementation of the Affordable Care Act. Areas of expanded content include revised examples of financial statements for both private non-profit hospitals and investor-owned hospital management companies, changes in bad debt and charity care, the role of financial statements, the discount rate or cost of capital, lease financing section, use of cost information, budgeting, cost centers, and current forms of reimbursement. Content new to this edition includes valuation of accounts receivable and the "waterfall" effect of cash collections, differences between Posting-Date and Service-Date reporting methodologies, calculation of effective annual interest rate, application of time value of money in perspectives, and Activity-Based Costing from the perspective of labor, supplies, and equipment.

## Book Information

Hardcover: 704 pages

Publisher: Jossey-Bass; 4 edition (January 13, 2014)

Language: English

ISBN-10: 111846656X

ISBN-13: 978-1118466568

Product Dimensions: 6.9 x 1.3 x 9.2 inches

Shipping Weight: 2.8 pounds (View shipping rates and policies)

Average Customer Review: 4.1 out of 5 stars 16 customer reviews

Best Sellers Rank: #22,346 in Books (See Top 100 in Books) #6 in [Books > Medical Books > Administration & Medicine Economics > Practice Management & Reimbursement](#) #6 in [Books > Textbooks > Medicine & Health Sciences > Administration & Policy > Practice Management & Reimbursement](#) #7 in [Books > Medical Books > Administration & Medicine Economics > Health Care Administration](#)

## Customer Reviews

*Financial Management of Health Care Organizations Fourth Edition* This thoroughly revised and

updated fourth edition of *Financial Management of Health Care Organizations* offers an introduction to the tools and techniques of health care financial management. The book covers a wide range of topics including information on the health care system and evolving reimbursement methodologies; health care accounting and financial statements; managing cash, billings, and collections; the time value of money and analyzing and financing major capital investments; determining cost and using cost information in decision-making; budgeting and performance measurement; and pricing. With passage and ongoing implementation of the Affordable Care Act, this new edition features a cutting-edge view of today's health care landscape and beyond. It includes a wealth of fresh examples of financial statements for both private non-profit hospitals and investor-owned hospital management companies. The authors discuss the newest developments in the healthcare landscape to help the reader to assess risk, outline changes in bad debt and charity care, explore the role of financial statements, and assess the development of the cost of capital. This important resource also offers information on budgeting and cost centers, valuing physician practices, and GPO contracts. In addition, calculation of effective annual interest rate, application of the time value of money in perspectives, and a robust explanation of past as well as new payments systems are presented.

William N. Zelman is a professor in the Department of Health Policy and Administration in the University of North Carolina at Chapel Hill. Michael J. McCue is a professor in the Department of Health Administration at Virginia Commonwealth University. Noah D. Glick is a senior healthcare consultant for FTI in its Health Solutions division. Marci S. Thomas is a clinical associate professor in the Department of Health Policy and Administration in the School of Public Health at the University of North Carolina, Chapel Hill.

Good text that seems straight forward, however for being a required text, it is woefully out of date. With as much that has happened in healthcare finance with the affordable care act, it needs to be refreshed sooner than later.

Very Useful book. Written in a simple and understandable way with many illustrations. Helped me!

4 stars because I had ordered the 4th Edition but received the 3rd edition. I had to get an e- copy for my class

Bought this book for school. Best seller for the price.

Good Introductory Book.

lots of info and provides examples

Great

Absolutely riveting. A must-read for all! I kid! It is a finance book. Bleh.

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