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## Analysis of Hospital Costs: A Manual for Managers

By Donald S. Shephard, Dominic Hodgkin, Yvonne E. Anthony

World Health Organization, Switzerland, 2000. Paperback. Book Condition: New. 236 x 160 mm. Language: English . Brand New Book \*\*\*\*\* Print on Demand \*\*\*\*\*.A practical guide to the principles and methods of cost analysis as a managerial tool for improving the efficiency of hospitals. Addressed to managers and administrators, the manual aims to equip its readers with the knowledge and skills needed to calculate the costs of different activities or departments, analyze their significance, and use this information to manage resources wisely. Throughout, recommendations and advice are specific to the different purposes of cost analysis and the different types of decisions commonly facing managers. The manual, which is intended for use as a training tool, was finalized following extensive field- testing in workshops in Bangladesh, Egypt, and Zimbabwe. Methods of cost-finding and cost analysis are thoroughly explained and illustrated with practical examples and model step-by-step procedures for performing calculations. Since hospital accounting systems in developing countries may have gaps or inaccuracies, the manual gives particular attention to reliable methods for estimating costs when existing data are problematic. The manual opens with an explanation of the many advantages of using cost-finding and cost analysis as managerial tools. These include the provision...



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