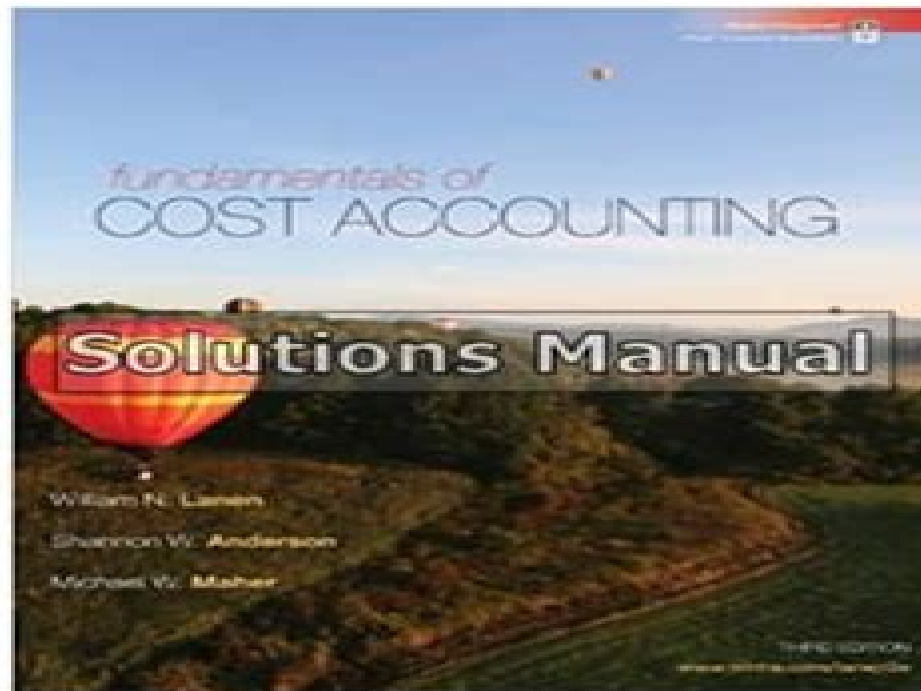


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Health Care Organizations Steven A. Finkler, David Marc Ward, 1999 This book provides a thorough coverage of the essentials of cost accounting from a health care perspective It covers all of the basic tools of cost accounting common to all industries 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 **Management Accounting: Principles & Practice, 3rd**

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True Cost Accounting for Food Barbara Gemmill-Herren, Lauren E. Baker, Paula A. Daniels, 2021-06-22 This book explains how True Cost Accounting is an effective tool we can use to address the pervasive imbalance in our food system Calls are coming from all quarters that the food system is broken and needs a radical transformation A system that feeds many yet continues to create both extreme hunger and diet related diseases and one which has significant environmental impacts is not serving the world adequately This volume argues that True Cost Accounting in our food system can create a framework for a systemic shift What sounds on the surface like a practice relegated to accountants is ultimately a call for a new lens on the valuation of food and a new relationship with the food we eat starting with the reform of a system out of balance From the true cost of corn rice and water to incentives for soil health the chapters economically compare conventional and regenerative more equitable farming practices in and food system structures including taking an unflinching look at the true

cost of cheap labour Overall this volume points towards the potential for our food system to be more human centred than profit centred and one that has a more respectful relationship to the planet It sets forth a path forward based on True Cost Accounting for food This path seeks to fix our current food metrics in policy and in practice by applying a holistic lens that evaluates the actual costs and benefits of different food systems and the impacts and dependencies between natural systems human systems agriculture and food systems This volume is essential reading for professionals and policymakers involved in developing and reforming the food system as well as students and scholars working on food policy food systems and sustainability

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