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# MANAGERIAL ACCOUNTING

2nd Edition



## **Managerial Accounting Pearson 2nd Edition Solutions Manual**

**Michael Chibili** 

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keuangan S2 manajemen RS S2 manajemen Gizi kesehatan S2 asuransi kesehatan S2 kebijakan kesehatan dll Mahasiswa S1 Fakultas kesehatan masyarakat mahasiswa FE yang ingin mempelajari industri pelayanan kesehatan Pemerhati manajemen RS organisasi pelayanan kesehatan lainnya Buku ini berisi panduan bagi RS dan organisasi pelayanan kesehatan dalam menghitung unit cost perlayanan dengan metode Activity Based Cost ABC Untuk mendapatkan pemahaman menyeluruh tentang proses perhitungan unit cost perlayanan di RS organisasi pelayanan kesehatan penulis membagi buku ini kedalam 7 bab Pada bagian awal buku ini bab 1 menyajikan terkait tren peningkatan biaya di industri pelayanan kesehatan yang mengharuskan manajemen RS perlu mengelola biayanya Agar mendapatkan pemahaman tentang biaya pada bab 2 dijelaskan tentang konsep biaya serta perilakunya Hal ini penting bagi manajemen dalam mengambil berbagai keputusan berdasarkan informasi biaya Sebelum membahas lebih penulis juga mencoba menjelaskan tentang perkembangan penggunaan metode perhitungan unit cost perlayanan di RS Indonesia Bab 3 Pada bab ini diawali dengan adanya kebijakan untuk menggunakan metode tertentu hingga perkembangan metode ABC Pada bab ini juga dijelaskan berbagai kelemahan metode konvensional dan pentingnya metode ABC dalam menghitung unit cost perlayanan Sebagai persiapan dalam memahami proses perhitungan unit cost pada bab 4 disajikan beberapa hal terkait dengan perhitungan unit cost perlayanan dan pentingnya sistem biaya berbasis ABC di RS Penerapan dan proses rinci perhitungan unit cost selanjutnya akan disajikan pada bab 5 Bab ini akan menjelaskan tahapan dan langkah langkah disertai contoh dalam melakukan perhitungan unit cost perlayanan dengan metode ABC Sedangkan bab 6 merupakan kelanjutan bab 5 dimana berisi tentang bagaimana RS dapat melakukan analisis biaya secara reguler Akhir dari buku ini bab 7 akan menjelaskan rinci tentang penggunaan informasi biaya dalam mendukung berbagai keputusan manajerial di RS Fresh Perspectives:Cost and Management Accounting, 2007

The Publishers' Trade List Annual ,1987 Books in Print Supplement ,2002 Financial & Managerial Accounting, Second Edition Belverd E. Needles, Henry R. Anderson, James C. Caldwell, 1991

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