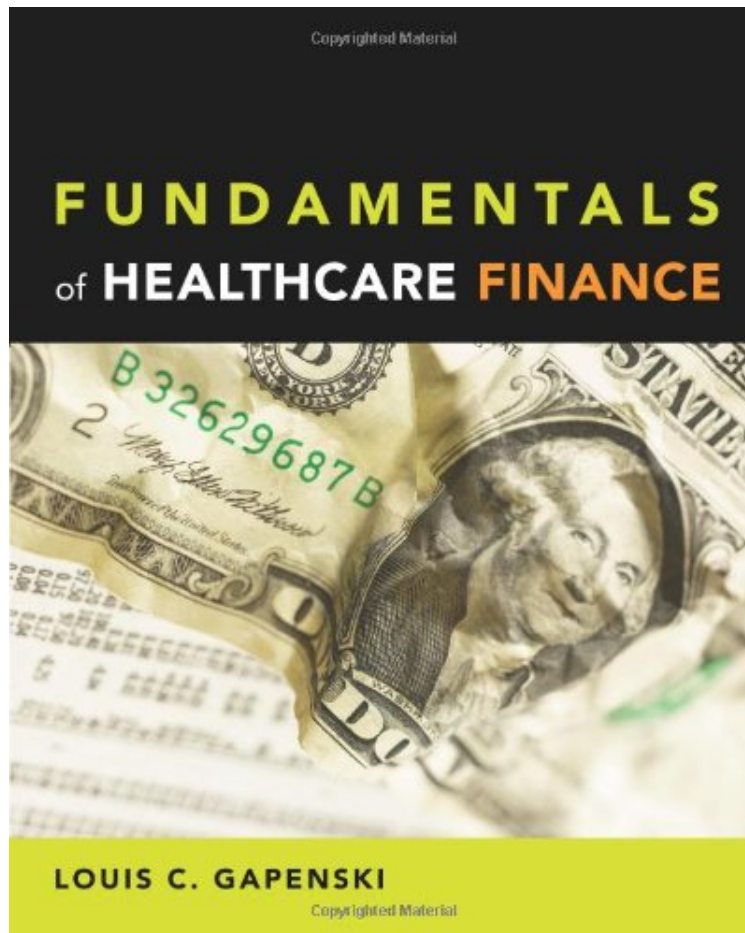


Fundamentals of Healthcare Finance

Louis C. Gapenski

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Ideal for those new to healthcare finance, this book begins with an overview of the role of finance in healthcare organizations and an uncomplicated explanation of the legal and reimbursement issues faced by providers. The rest of

the chapters walk you through the basics of managerial accounting and financial management, including estimating costs and profits, planning and budgeting, making capital investment decisions, monitoring operations with metrics, and reading financial statements. Learning tools and online resources To assist the learning process, the book includes critical concepts, real-world scenarios, self-test questions, industry practices, and a running glossary. A companion website includes four additional chapters that cover financial markets and securities; lease financing and business valuation; distributions to owners; and capitation, rate setting, and risk sharing. Appendixes of financial and operational ratios and their definitions are also available online.

About the Author Louis C. Gapenski, PhD, is a professor in both health services administration and finance at the University of Florida. He is the author or coauthor of 27 textbooks on corporate and healthcare finance. He has published over 25 journal articles related to corporate and healthcare finance. Dr. Gapenski received a B.S. degree from the Virginia Military Institute, a M.S. degree from the U.S. Naval Postgraduate School, and M.B.A. and Ph.D. degrees from the University of Florida. Dr. Gapenski is an active member of the Association of University Programs in Health Administration, the American College of Healthcare Executives, and the Healthcare Financial Management Association. He has acted as academic advisor, chaired sessions, and presented papers at numerous national meetings, and has been a reviewer for eleven academic and professional journals.