

Hospital Administration and Cost Accounting : Mainly about Use of Section Code of Medical Data

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Recent years, Management Accounting for hospitals attract attention under the reform of the medical-care system, business environment of the hospital becoming severe. Most of all, Cost Accounting is focused because of a flat payment system for part of the hospital stay according with DPC. At the hospital, providing a sustainable medical services under the actual state surrounding hospitals, each hospital need to implement Cost Accounting along the purpose of each hospital.

BSC (Balanced Scorecard) , personnel evaluation or Business Strategy is also attract attention, this indicate a Hospitals have interest in a Business Administration or Accounting. In this paper I propose a use of section code of medical data, this has possibilities because of information system for receipt become popular, and so on.