## **Database**

Entry Date	2024-04-07
Source	Carroll N, Lord JC. The Growing Importance of Cost Accounting for Hospitals. J Health Care Finance. 2016;43(2):172-185.
Link	Link
Source Type	Review /Overview
Domain	Systems
Subdomain1	Organisations - hospitals
Subdomain2	Cost accounting
Key Points	One of the major difficulties in the implementation of value based healthcare is the lack of accounting systems that can attribute the costs related to relevant casemix and outcome categories, This paper provides a useful overview of the key issues and different methods that have been or could be used.
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