

ARAB INSTITUTE FOR ACCOUNTANTS & LEGAL



## Hospital Accounting Professional Diploma

Membership



Certification



## **Hospital Accounting**

**Professional Diploma** 

## COURSE OVERVEW:

This course addresses a variety of unique operating circumstances that face hospitals and give rise to a multitude of accounting issues. Complicating this is the fact that hospitals may be organized as either for-profit or not-for-profit entities.

## COURSE OUTLINE:

Economic and Regulatory Perspectives

Types of Hospital Organizations

Contractual Relationships

General Accounting Considerations

Cash and Cash Equivalents

Investments

Receivables

Property, Equipment, and Other Assets

Current Liabilities

Leases

Long Term Obligations

Commitments and Contingencies

Net Assets and Equity

Revenues and Expenses

Affiliations and Related Organizations

Accounting for Deferred Executive Compensation

Hospital Consolidations and Mergers









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