

Medical Staffing



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Navigating the ever-evolving landscape of medical billing and coding can be a daunting task for healthcare professionals, particularly when it comes to Current Procedural Terminology (CPT) codes for surgical procedures. These codes are essential as they provide a standardized language that accurately describes medical, surgical, and diagnostic services. The recent changes in CPT codes for surgery reflect ongoing efforts to keep pace with advancements in medical technology and procedures, ensuring that the healthcare system remains efficient and effective.

Healthcare staffing agencies help facilities maintain competitive workforce strategies **advanced medical staffing** cash.

One of the most notable aspects of the recent updates is the inclusion of new codes that address emerging surgical technologies and techniques. As minimally invasive surgeries become more prevalent, there has been a push to create specific codes that accurately capture these procedures' nuances. For instance, new CPT codes have been introduced for robotic-assisted surgeries. This shift acknowledges the growing role of robotics in enhancing precision and outcomes in surgical interventions.

Additionally, modifications have been made to existing codes to improve clarity and specificity. This helps reduce ambiguities that could lead to billing discrepancies or denied claims. By refining descriptions or adding parenthetical notes, these changes strive to enhance understanding amongst coders and billers, ultimately facilitating smoother transactions between healthcare providers and insurers.

Another significant change involves bundling or unbundling certain procedure codes based on current practice patterns and clinical evidence. Bundling occurs when multiple related services are combined under a single code, which can simplify billing processes but may also affect reimbursement rates. Conversely, unbundling separates components of a procedure into distinct codes which might better reflect the level of work involved but requires meticulous attention from coders to ensure accuracy.

In response to regulatory requirements and stakeholder feedback, there have also been revisions aimed at improving transparency and compliance. These include updates in documentation guidelines associated with certain surgical procedures. Proper documentation is critical not only for patient care continuity but also for justifying billed services during audits.

The impact of these changes extends beyond administrative tasks; they influence how surgeons approach their practice management strategies. Staying informed about CPT code revisions is crucial for maintaining financial health within a practice since accurate coding directly impacts revenue cycles.

To successfully navigate these changes, continuous education is paramount. Healthcare providers should engage in regular training sessions designed around updated coding practices. Additionally, leveraging resources like coding manuals from authoritative bodies such as the American Medical Association (AMA) can be invaluable.

In conclusion, while changes in CPT codes for surgery present challenges due to their complexity and frequency, they are necessary adaptations within an evolving field aiming toward improved patient care standards through precise communication channels between all parties involved—clinicians, patients, payers alike—ensuring fair compensation reflective of modern-day procedural realities. Embracing these updates with diligence offers opportunities not only for compliance but also enhanced operational efficiency across healthcare systems globally.

Overview of the Update Process for ICD-10-CM Codes

- **Importance of Annual Updates in Medical Coding**
- **Overview of the Update Process for ICD-10-CM Codes**
- **Key Changes and Additions to the Latest ICD-10-CM Code Set**
- **Impact of Updates on Healthcare Providers and Coders**
- **Strategies for Staying Informed About Code Changes**
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Navigating the complexities of Current Procedural Terminology (CPT) code changes for surgical procedures can be a daunting task. As healthcare professionals and administrators are well aware, these codes are not merely numerical identifiers but act as the bridge between clinical care and financial reimbursement. Understanding the implications of code modifications on billing and reimbursement is therefore crucial for maintaining both compliance

and fiscal health in any medical practice.

The landscape of CPT codes is ever-evolving, driven by advancements in medical technology, changes in clinical guidelines, and shifts in regulatory policies. When a CPT code is modified, added, or deleted, it can have wide-ranging impacts on how surgical procedures are billed to insurance companies and subsequently reimbursed. Changes might reflect new techniques that need to be captured more accurately or obsolete practices that no longer require separate billing codes. For example, a new minimally invasive technique could lead to the introduction of a new CPT code that better describes the procedure compared to an existing open surgery code.

The implications of these modifications extend beyond just documentation accuracy; they directly affect the revenue cycle management of healthcare providers. Inaccurate coding can lead to denied claims or delayed payments from insurers, affecting cash flow and potentially leading to significant financial losses. Moreover, incorrect use of CPT codes may raise red flags during audits conducted by insurance companies or government agencies like Medicare and Medicaid Services (CMS), resulting in fines or penalties.

Healthcare providers must therefore stay informed about annual updates released by the American Medical Association (AMA), which oversees CPT coding standards. This involves regular training sessions for coding staff and leveraging resources such as webinars, workshops, and publications that detail upcoming changes. Additionally, integrating advanced coding software tools can help ensure real-time adherence to current standards while minimizing human error in complex cases.

Beyond financial considerations lies the ethical responsibility towards patients. Accurate coding ensures transparency in healthcare costs and helps patients understand what they are being charged for their treatments. It also plays a role in broader data analytics efforts that inform public health policy decisions.

In conclusion, understanding the implications of CPT code modifications on billing and reimbursement is essential for any surgical practice aiming for operational excellence. It requires ongoing education, strategic use of technology, and a commitment to both regulatory compliance and patient-centered care. By proactively managing these changes, healthcare providers can safeguard their financial viability while continuing to deliver high-quality surgical care amidst an ever-changing medical landscape.

Key Changes and Additions to the Latest ICD-10-CM Code Set

Navigating the ever-evolving landscape of Current Procedural Terminology (CPT) codes, particularly for surgical procedures, can be a daunting task for healthcare professionals. The American Medical Association (AMA), which oversees these codes, revises them annually to reflect advancements in medical technology and practices. Given their pivotal role in billing and documentation, staying updated with these changes is essential yet challenging. However, by adopting a few strategic approaches, healthcare providers can effectively manage and implement CPT code revisions.

First and foremost, leveraging continuous education is crucial. Regular participation in workshops, webinars, and seminars focused on CPT updates can provide valuable insights into the latest revisions. Many professional organizations offer such educational opportunities tailored specifically for medical practitioners and coding professionals. These sessions not only explain the nuances of new codes but also highlight common pitfalls to avoid when applying them.

Subscribing to relevant publications is another effective strategy. Journals like the Journal of AHIMA or newsletters from the AMA provide timely updates on code changes and interpretations. By keeping abreast of such resources, healthcare providers can ensure they are informed about upcoming revisions well before they take effect.

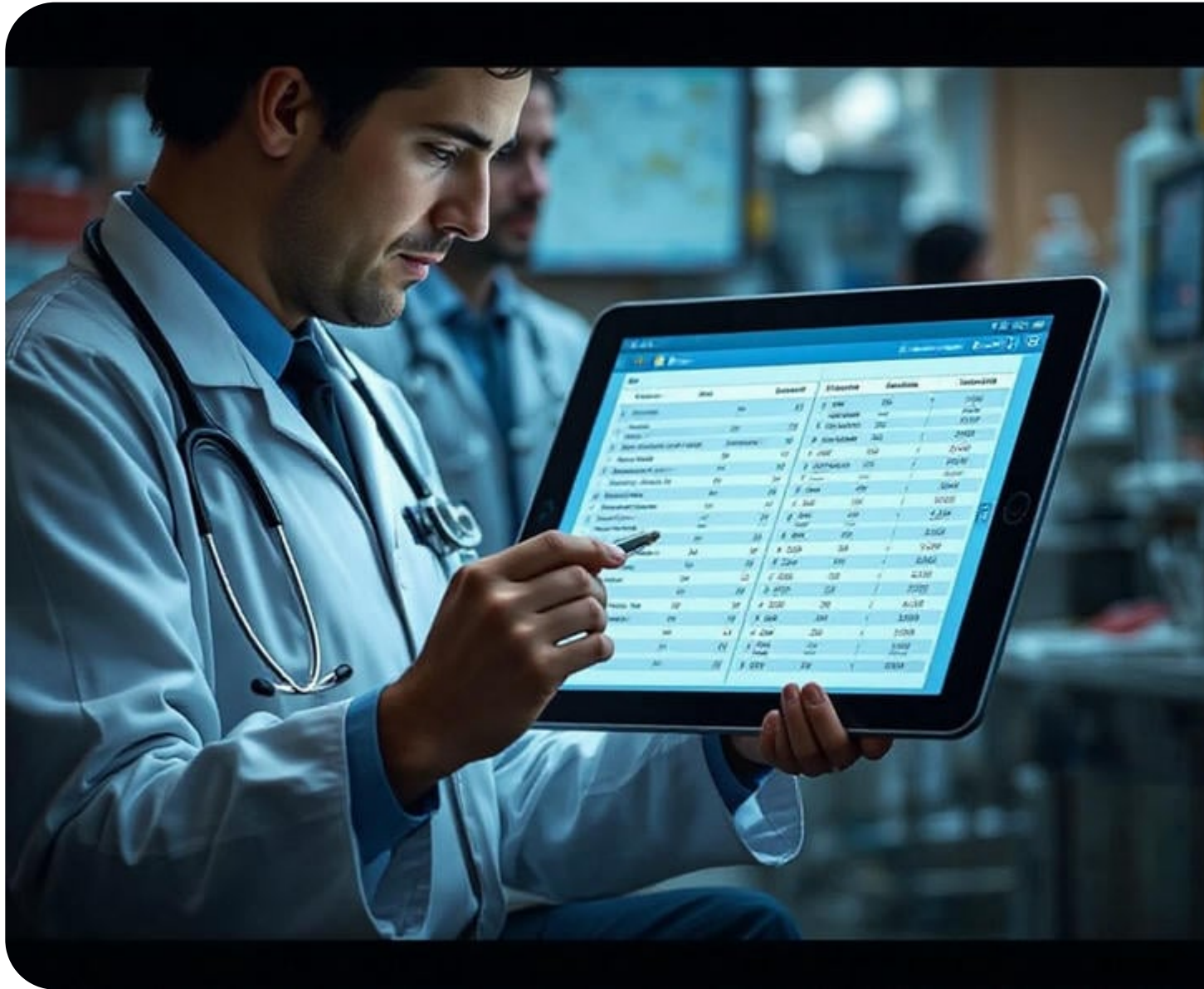
Integrating technology tools into practice can also streamline the process of adapting to CPT code changes. Specialized coding software often includes automatic updates that align with the latest code modifications, reducing manual errors and enhancing efficiency. Furthermore, these tools often come with built-in training modules that educate users about new codes as they are implemented.

Collaboration within healthcare teams plays a significant role as well. Regular meetings between physicians, coders, billing specialists, and administrative staff can facilitate open

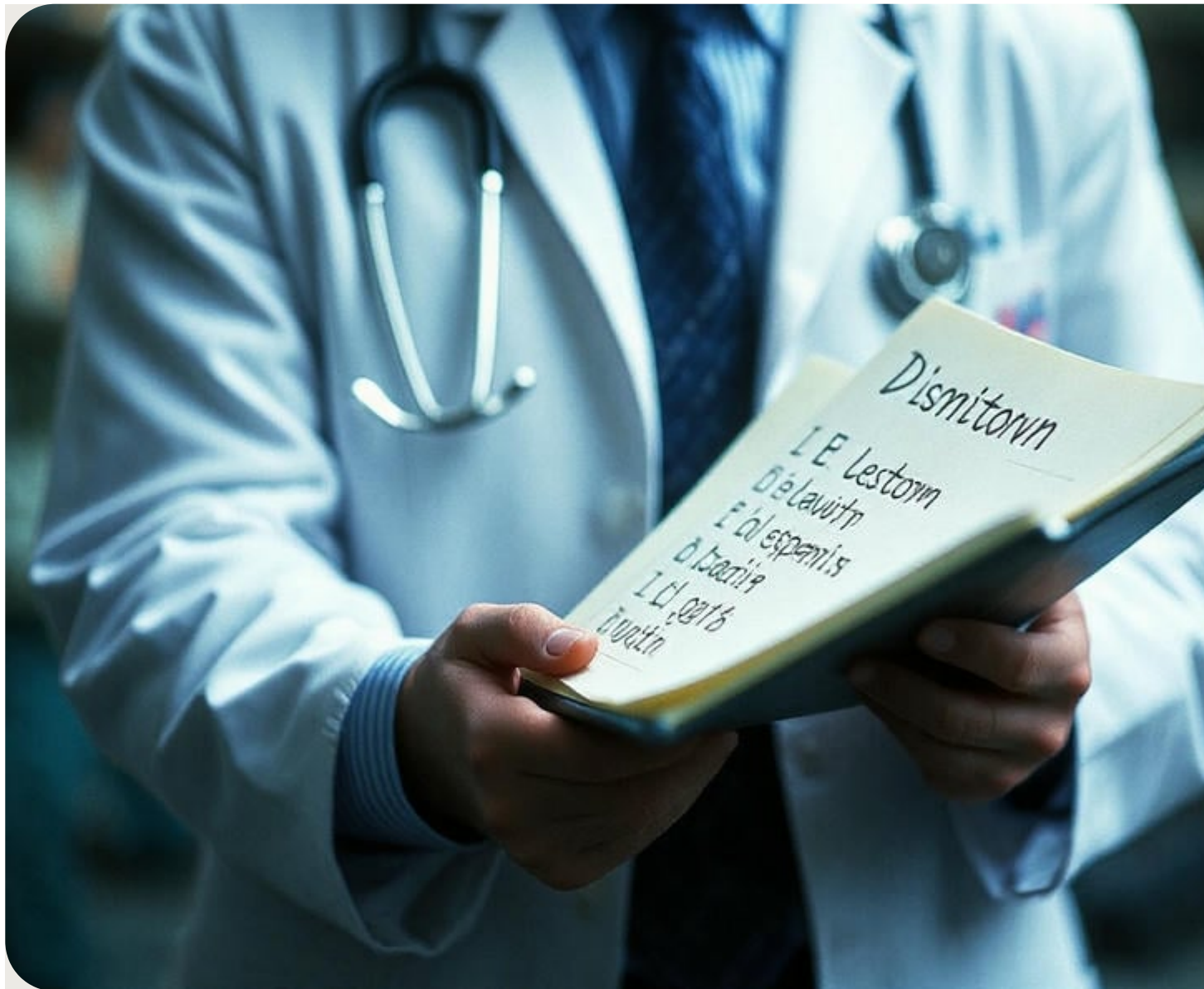
discussions about how CPT changes impact various aspects of patient care and revenue cycle management. Such interdisciplinary communication ensures everyone on the team understands their role in implementing these changes seamlessly.

Lastly, establishing a proactive approach by setting up an internal system for monitoring updates is vital. Designating specific team members responsible for tracking code revisions ensures accountability while fostering an organizational culture that prioritizes staying current with industry standards.

In conclusion, while navigating CPT code changes for surgical procedures may seem overwhelming initially, adopting strategic measures such as ongoing education, leveraging technological tools, subscribing to authoritative publications, fostering collaboration among staff members, and maintaining proactive monitoring systems can significantly ease this process. By doing so diligently and consistently over time-healthcare providers not only remain compliant but also enhance their operational efficiency-ultimately leading to better patient outcomes and optimized reimbursement processes.



| Abt. | Abt. | Bezeichnung | Stammnr. | Einheit | Bestand | Verwend. |
|------|-----------------|-------------|----------|---------|---------|----------|
| 1 | Medizin | 101 | 101 | 101 | 101 | 101 |
| 2 | Chirurgie | 201 | 201 | 201 | 201 | 201 |
| 3 | Spezialambulanz | 301 | 301 | 301 | 301 | 301 |
| 4 | Spezialambulanz | 401 | 401 | 401 | 401 | 401 |
| 5 | Spezialambulanz | 501 | 501 | 501 | 501 | 501 |
| 6 | Spezialambulanz | 601 | 601 | 601 | 601 | 601 |
| 7 | Spezialambulanz | 701 | 701 | 701 | 701 | 701 |
| 8 | Spezialambulanz | 801 | 801 | 801 | 801 | 801 |
| 9 | Spezialambulanz | 901 | 901 | 901 | 901 | 901 |
| 10 | Spezialambulanz | 1001 | 1001 | 1001 | 1001 | 1001 |
| 11 | Spezialambulanz | 1101 | 1101 | 1101 | 1101 | 1101 |
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| 20 | Spezialambulanz | 2001 | 2001 | 2001 | 2001 | 2001 |



Impact of Updates on Healthcare Providers and Coders

Navigating the complexities of CPT code changes in surgical practices is akin to charting a course through ever-shifting seas. For medical professionals tasked with the accuracy and efficiency of medical coding, understanding these changes is crucial to ensure precise billing, compliance, and optimal patient care. In this landscape, tools and resources become invaluable navigational aids that guide practitioners toward accurate medical coding.

The Current Procedural Terminology (CPT) codes are integral to documenting surgical procedures. However, with annual updates that reflect advancements in medical technology, techniques, and regulatory requirements, staying abreast of these changes can be challenging. This dynamic nature necessitates a robust framework for continuous learning and adaptation among healthcare professionals involved in coding.

One of the most effective tools for mastering CPT code changes is comprehensive training programs. These programs often encompass workshops, webinars, and certification courses designed to educate coders on new codes and modifications. By engaging in these educational opportunities, coders not only enhance their knowledge base but also gain confidence in applying updated codes accurately.

In addition to formal training programs, online resources play an instrumental role in supporting medical coders. Websites such as the American Medical Association (AMA) provide up-to-date information on CPT codes, including detailed descriptions and guidelines for use. These platforms serve as vital reference points where coders can verify information swiftly and efficiently.

Moreover, software solutions tailored for medical coding have revolutionized the field by automating many aspects of the process. These systems are equipped with regularly updated databases that incorporate the latest CPT code changes. They assist coders by offering suggestions based on inputted procedural data and flagging potential discrepancies before claims are submitted.

Peer networks also emerge as crucial resources when navigating CPT code changes. Engaging with fellow professionals through forums or local chapters of professional organizations like AAPC (American Academy of Professional Coders) provides opportunities to discuss challenges and share insights regarding new code implementations.

Ultimately, while tools such as training programs, online resources, software solutions, and peer networks significantly aid in maintaining accuracy amidst changing CPT codes, cultivating a mindset geared towards continual learning remains paramount for success in this field. By embracing ongoing education and resource utilization diligently within their practices' infrastructure or personal growth strategies-medical coders contribute not only towards organizational efficacy but also towards delivering superior patient outcomes through precise documentation practices.

In conclusion then-while navigating CPT code changes may initially appear daunting-the availability of diverse tools coupled with proactive engagement ultimately equips surgical practice teams not merely to manage-but master-the intricacies inherent within this essential aspect concerning accurate medical coding endeavors today!

Strategies for Staying Informed About Code Changes

Navigating the complexities of Current Procedural Terminology (CPT) code changes is a perennial challenge for medical coders, particularly when it comes to surgical procedures. Each year, the American Medical Association (AMA) updates these codes to reflect advancements in medical practice, changes in technology, and evolving healthcare policies. While these updates are essential for maintaining an accurate and efficient healthcare billing system, they can pose significant challenges for medical coders who must quickly adapt to new codes to ensure precise documentation and billing.

One of the primary challenges faced by medical coders is staying abreast of the sheer volume of changes. With hundreds of modifications made annually, including additions, deletions, and revisions, coders must remain vigilant in updating their knowledge base. This task requires a dedication to continuous education through workshops, online courses, and professional reading. Without this commitment, coders risk using outdated codes that can lead to claim denials or delayed payments.

Moreover, understanding the nuances of new CPT codes can be particularly daunting. Surgical procedures often involve complex and detailed coding requirements. New codes may introduce subtle variations that impact how procedures are documented. Coders must exercise precision in distinguishing between similar procedures and accurately applying the correct codes based on specific patient scenarios. This requires not only technical proficiency but also critical thinking skills to interpret clinical documentation effectively.

Another challenge lies in ensuring compliance with ever-evolving coding guidelines and payer-specific requirements. Different insurers may interpret CPT code changes differently or have unique policies regarding certain surgical procedures. Coders must navigate this labyrinthine landscape while maintaining consistency and accuracy in their work. Failure to comply with these guidelines can result in financial repercussions for healthcare providers and potentially harm patient care continuity.

Technology offers both a solution and a complication for dealing with new CPT codes. On one hand, advanced coding software can assist by providing decision-support tools that help identify appropriate codes based on input data. On the other hand, reliance on technology necessitates regular updates to software systems whenever new codes are introduced—a process that can be time-consuming and costly.

In conclusion, while CPT code changes for surgical procedures are crucial for reflecting current medical practices and enhancing billing accuracy, they present numerous challenges for medical coders. Keeping up-to-date with modifications requires ongoing education efforts; understanding intricate code details demands precision; ensuring compliance involves navigating complex guidelines; and integrating technological solutions necessitates continual adaptation. Despite these challenges, adept medical coders play an indispensable role in the healthcare system by ensuring proper reimbursement processes which ultimately support high-quality patient care delivery.



Challenges and Solutions in Adapting to New Codes

Navigating the complexities of Current Procedural Terminology (CPT) code changes is a critical component in the healthcare industry, especially concerning surgical procedures. As these codes are frequently updated to reflect advancements in medical technology and practices, it becomes essential for healthcare facilities to implement effective strategies for training and educating their staff on these updates. Best practices in this area not only ensure compliance but also promote efficiency and accuracy in billing processes, ultimately benefiting both providers and patients.

One of the most effective best practices is to establish a structured training program that is mandatory for all relevant staff members. This program should be comprehensive yet adaptable, addressing varying levels of expertise among employees. It should include detailed sessions on new CPT codes specific to surgical procedures, their applications, and implications for billing. Incorporating interactive elements such as workshops or practical coding scenarios can enhance understanding by allowing staff to apply what they have learned in realistic settings.

Regular communication plays a pivotal role in keeping staff informed about CPT code changes. Establishing a dedicated team or individual responsible for monitoring updates from authoritative sources such as the American Medical Association (AMA) ensures timely dissemination of information. This team can provide regular newsletters or bulletins summarizing recent changes and explaining their significance in clear, accessible language.

Investing in technology-driven solutions can further streamline the education process. Online learning platforms offer flexibility, enabling staff to learn at their own pace while providing management with tools to track progress and ensure completion of necessary modules. Additionally, webinars hosted by experts can offer deeper insights into complex changes and facilitate Q&A sessions where participants can clarify doubts directly with specialists.

Collaboration within departments is another key aspect of successful training programs. Encouraging open dialogue between clinical staff, coders, and administrative personnel fosters a holistic understanding of how CPT code updates impact various facets of healthcare delivery. Regular interdisciplinary meetings allow teams to share experiences and challenges faced when implementing new codes, leading to collective problem-solving and improved processes.

Continuous evaluation and feedback mechanisms are essential components of any educational initiative. Gathering input from staff regarding the effectiveness of training sessions helps identify areas needing improvement or further clarification. Post-training

assessments can gauge knowledge retention and highlight any gaps that require additional focus.

Finally, cultivating an organizational culture that values ongoing education underscores the importance of staying current with industry standards. Leadership should actively support professional development opportunities related to CPT coding through incentives such as certification courses or attendance at relevant conferences.

In conclusion, navigating CPT code changes for surgical procedures demands a proactive approach centered around comprehensive training programs aligned with continuous updates from reliable sources. By leveraging technology, fostering communication across departments, encouraging collaboration, and prioritizing ongoing education efforts within an organization's culture, healthcare facilities can adeptly manage these updates-ultimately enhancing operational efficiency while ensuring compliance with regulatory requirements.

About health

This article is about the human condition. For other uses, see **Health (disambiguation)**.

Health has a variety of definitions, which have been used for different purposes over time. In general, it refers to physical and emotional **well-being**, especially that associated with normal functioning of the **human body**, absent of **disease**, **pain** (including **mental pain**), or **injury**.

Health can be promoted by encouraging healthful activities, such as regular **physical exercise** and adequate sleep,^[1] and by reducing or avoiding unhealthful activities or situations, such as **smoking** or excessive **stress**. Some factors affecting health are due to **individual choices**, such as whether to engage in a high-risk behavior, while others are due to **structural** causes, such as whether the society is arranged in a way that makes it easier or harder for people to get necessary healthcare services. Still, other factors are beyond both individual and group choices, such as **genetic disorders**.

History

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World Health

Organization's definition

Health is a state of complete physical, mental and social well-being and not merely the absence of disease or infirmity.

Source: "**Constitution**".
World Health Organization.
Retrieved 25 September
2024.

The meaning of health has evolved over time. In keeping with the **biomedical** perspective, early definitions of health focused on the theme of the body's ability to function; health was seen as a state of normal function that could be disrupted from time to time by **disease**. An example of such a definition of health is: "a state characterized by anatomic, physiologic, and psychological integrity; ability to perform personally valued family, work, and community roles; ability to deal with **physical, biological, psychological, and social stress**".^[2] Then, in 1948, in a radical departure from previous definitions, the **World Health Organization** (WHO) proposed a definition that aimed higher, linking health to **well-being**, in terms of "physical, mental, and social well-being, and not merely the absence of disease and infirmity".^[3] Although this definition was welcomed by some as being innovative, it was also criticized for being vague and excessively broad and was not construed as measurable. For a long time, it was set aside as an impractical ideal, with most discussions of health returning to the practicality of the biomedical model.^[4]

Just as there was a shift from viewing disease as a state to thinking of it as a process, the same shift happened in definitions of health. Again, the WHO played a leading role when it fostered the development of the health promotion movement in the 1980s. This brought in a new conception of health, not as a state, but in dynamic terms of resiliency, in other words, as "a resource for living". In 1984, WHO revised the definition of health defined it as "the extent to which an individual or group is able to realize aspirations and satisfy needs and to change or cope with the environment. Health is a resource for everyday life, not the objective of living; it is a positive concept, emphasizing social and personal resources, as well as physical capacities."^[5] Thus, health referred to the ability to maintain **homeostasis** and recover from adverse events. Mental, intellectual, emotional and social health referred to a person's ability to handle stress, to acquire skills, to maintain relationships, all of which form resources for resiliency and **independent living**.^[4] This opens up many possibilities for health to be taught, strengthened and learned.

Since the late 1970s, the federal **Healthy People** Program has been a visible component of the United States' approach to improving population health.[6] In each decade, a new version of Healthy People is issued,[7] featuring updated goals and identifying topic areas and quantifiable objectives for health improvement during the succeeding ten years, with assessment at that point of progress or lack thereof. Progress has been limited to many objectives, leading to concerns about the effectiveness of Healthy People in shaping outcomes in the context of a decentralized and uncoordinated US health system. Healthy People 2020 gives more prominence to health promotion and preventive approaches and adds a substantive focus on the importance of addressing social determinants of health. A new expanded digital interface facilitates use and dissemination rather than bulky printed books as produced in the past. The impact of these changes to Healthy People will be determined in the coming years.[8]

Systematic activities to prevent or cure health problems and promote good health in humans are undertaken by **health care providers**. Applications with regard to animal health are covered by the **veterinary sciences**. The term "healthy" is also widely used in the context of many types of non-living organizations and their impacts for the benefit of humans, such as in the sense of **healthy communities, healthy cities or healthy environments**. In addition to **health care** interventions and a person's surroundings, a number of other factors are known to influence the health status of individuals. These are referred to as the "determinants of health", which include the individual's background, lifestyle, economic status, social conditions and spirituality; Studies have shown that high levels of stress can affect human health.[9]

In the first decade of the 21st century, the conceptualization of health as an ability opened the door for self-assessments to become the main indicators to judge the performance of efforts aimed at improving human health.[10] It also created the opportunity for every person to feel healthy, even in the presence of **multiple chronic diseases** or a terminal condition, and for the re-examination of determinants of health (away from the traditional approach that focuses on the reduction of the prevalence of diseases).[11]

Determinants

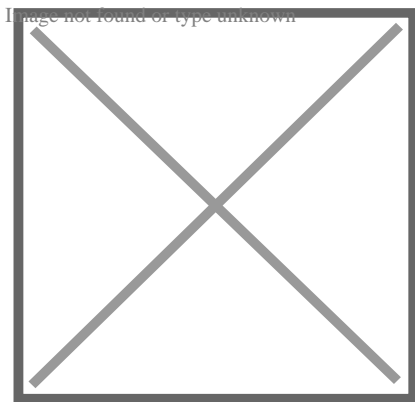
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See also: **Social determinants of health** and **Risk factor**

In general, the context in which an individual lives is of great importance for both his health status and quality of life. It is increasingly recognized that health is maintained and improved not only through the advancement and application of **health science**, but also through the efforts and intelligent **lifestyle** choices of the individual and society. According to the **World Health Organization**, the main determinants of health include the social and **economic** environment, the physical environment, and the person's individual characteristics and behaviors.[12]

More specifically, key factors that have been found to influence whether people are healthy or unhealthy include the following:[12][13][14]

- **Education** and **literacy**
- Employment/working conditions
- Income and **social status**
- **Physical environments**
- **Social environments**
- **Social support** networks
- **Biology** and **genetics**
- **Culture**
- **Gender**
- **Health care services**
- Healthy **child development**
- Personal health practices and **coping skills**



Donald Henderson as part of the CDC's **smallpox** eradication team in 1966

An increasing number of studies and reports from different organizations and contexts examine the linkages between health and different factors, including lifestyles, environments, **health care organization** and **health policy**, one specific health policy brought into many countries in recent years was the introduction of the **sugar tax**. Beverage taxes came into light with increasing concerns about obesity, particularly among youth. Sugar-sweetened beverages have become a target of anti-obesity initiatives with increasing evidence of their link to obesity.[15]—such as the 1974 **Lalonde report** from Canada:[14] the **Alameda County Study** in California:[16] and the series of **World Health Reports** of the World Health Organization, which focuses on **global health** issues including access to health care and improving **public health** outcomes, especially in **developing countries**.[17]

The concept of the "*health field*," as distinct from **medical care**, emerged from the Lalonde report from Canada. The report identified three interdependent fields as key determinants of an individual's health. These are:[14]

- Biomedical: all aspects of health, physical and mental, developed within the human body as influenced by genetic make-up.
- Environmental: all matters related to health external to the **human body** and over which the individual has little or no control;

- Lifestyle: the aggregation of personal decisions (i.e., over which the individual has control) that can be said to contribute to, or cause, illness or death;

The maintenance and promotion of health is achieved through different combination of physical, **mental**, and social well-being—a combination sometimes referred to as the "health triangle."^[18] The WHO's 1986 **Ottawa Charter for Health Promotion** further stated that health is not just a state, but also "a resource for everyday life, not the objective of living. Health is a positive concept emphasizing social and personal resources, as well as physical capacities."^[19]

Focusing more on lifestyle issues and their relationships with functional health, data from the **Alameda County Study** suggested that people can improve their health via **exercise**, enough **sleep**, spending time in nature, maintaining a healthy **body weight**, limiting **alcohol** use, and avoiding **smoking**.^[20] Health and **illness** can co-exist, as even people with multiple chronic diseases or terminal illnesses can consider themselves healthy.^[21]

The environment is often cited as an important factor influencing the health status of individuals. This includes characteristics of the **natural environment**, the **built environment** and the **social environment**. Factors such as clean **water** and **air**, adequate **housing**, and safe communities and **roads** all have been found to contribute to good health, especially to the health of infants and children.^{[12][24]} Some studies have shown that a lack of **neighborhood** recreational spaces including natural environment leads to lower levels of personal satisfaction and higher levels of **obesity**, linked to lower overall health and well-being.^[25] It has been demonstrated that increased time spent in natural environments is associated with improved self-reported health,^[26] suggesting that the positive health benefits of natural space in urban neighborhoods should be taken into account in **public policy** and land use.

If you want to learn about the health of a population, look at the air they breathe, the water they drink, and the places where they live.^{[22][23]}

—Hippocrates, the Father of Medicine, 5th century BC

Genetics, or inherited traits from parents, also play a role in determining the health status of individuals and populations. This can encompass both the **predisposition** to certain diseases and health conditions, as well as the habits and behaviors individuals develop through the lifestyle of their **families**. For example, genetics may play a role in the manner in which people cope with **stress**, either mental, emotional or physical. For example, **obesity** is a significant problem in the **United States** that contributes to poor mental health and causes stress in the lives of many people.^[27] One difficulty is the issue raised by the **debate** over the relative strengths of genetics and other factors; interactions between genetics and environment may be of particular importance.

Potential issues

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A number of health issues are common around the globe. **Disease** is one of the most common. According to GlobalIssues.org, approximately 36 million people die each year from non-communicable (i.e., not contagious) diseases, including **cardiovascular disease**, **cancer**, **diabetes** and chronic lung disease.[28]

Among communicable diseases, both viral and bacterial, **AIDS/HIV**, **tuberculosis**, and **malaria** are the most common, causing millions of deaths every year.[28]

Another health issue that causes death or contributes to other health problems is **malnutrition**, especially among children. One of the groups malnutrition affects most is young children. Approximately 7.5 million children under the age of 5 die from malnutrition, usually brought on by not having the money to find or make food.[28]

Bodily injuries are also a common health issue worldwide. These injuries, including **bone fractures** and **burns**, can reduce a person's quality of life or can cause fatalities including **infections** that resulted from the injury (or the severity injury in general).[28]

Lifestyle choices are contributing factors to poor health in many cases. These include smoking cigarettes, and can also include a poor diet, whether it is overeating or an overly constrictive diet. Inactivity can also contribute to health issues and also a lack of sleep, excessive alcohol consumption, and neglect of oral hygiene.[citation needed] There are also genetic disorders that are inherited by the person and can vary in how much they affect the person (and when they surface).[29][30]

Although the majority of these health issues are preventable, a major contributor to global ill health is the fact that approximately 1 billion people lack access to health care systems.[28] Arguably, the most common and harmful health issue is that a great many people do not have access to quality remedies.[31]

Mental health

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Main article: **Mental health**

The **World Health Organization** describes mental health as "a state of **well-being** in which the individual realizes his or her own abilities, can cope with the normal stresses of life, can work productively and fruitfully, and is able to make a contribution to his or her community".[32] Mental health is not just the absence of mental illness.[33]

Mental illness is described as 'the spectrum of cognitive, emotional, and behavioral conditions that interfere with social and emotional well-being and the lives and productivity

of people.[34] Having a mental illness can seriously impair, temporarily or permanently, the mental functioning of a person. Other terms include: 'mental health problem', 'illness', 'disorder', 'dysfunction'.[35]

Approximately twenty percent of all adults in the US are considered diagnosable with a mental disorder. Mental disorders are the leading cause of disability in the United States and Canada. Examples of these disorders include **schizophrenia**, **ADHD**, **major depressive disorder**, **bipolar disorder**, **anxiety disorder**, **post-traumatic stress disorder** and **autism**. [36]

Many factors contribute to mental health problems, including:[37]

- Biological factors, such as genes or brain chemistry
- Family history of mental health problems
- Life experiences, such as trauma or abuse

Maintaining

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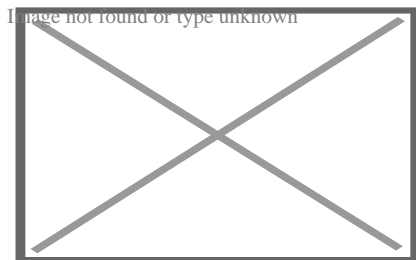
Achieving and maintaining health is an ongoing process, shaped by both the evolution of **health care** knowledge and practices as well as personal strategies and organized interventions for staying healthy.

Diet

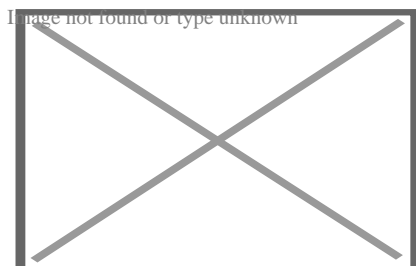
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Main articles: **Healthy diet** and **Human nutrition**

See also: **List of nutrition guides**



Percentage of overweight or obese population in 2010. Data source: OECD's iLibrary.[38][39]



Percentage of obese population in 2010. Data source: OECD's iLibrary.[38][40]

An important way to maintain one's personal health is to have a healthy diet. A healthy diet includes a variety of plant-based and animal-based foods that provide **nutrients** to the body.[41] Such nutrients provide the body with energy and keep it running. Nutrients help build and strengthen bones, muscles, and tendons and also regulate body processes (i.e., **blood pressure**). Water is essential for growth, reproduction and good health.

Macronutrients are consumed in relatively large quantities and include proteins, carbohydrates, and fats and fatty acids.[42] Micronutrients – vitamins and minerals – are consumed in relatively smaller quantities, but are essential to body processes.[43] The **food guide pyramid** is a pyramid-shaped guide of healthy foods divided into sections. Each section shows the recommended intake for each food group (i.e., protein, fat, carbohydrates and sugars). Making healthy food choices can lower one's risk of heart disease and the risk of developing some types of **cancer**, and can help one maintain their weight within a healthy range.[44]

The **Mediterranean diet** is commonly associated with health-promoting effects. This is sometimes attributed to the inclusion of bioactive compounds such as **phenolic compounds**, **isoprenoids** and **alkaloids**.[45]

Exercise

[edit]

Main article: **Exercise**

Physical exercise enhances or maintains **physical fitness** and overall health and wellness. It strengthens one's bones and muscles and improves the **cardiovascular system**. According to the **National Institutes of Health**, there are four types of exercise: **endurance**, **strength**, **flexibility**, and **balance**.[46] The CDC states that physical exercise can reduce the risks of heart disease, cancer, type 2 diabetes, high blood pressure, obesity, depression, and anxiety.[47] For the purpose of counteracting possible risks, it is often recommended to start physical exercise gradually as one goes. Participating in any exercising, whether it is housework, yardwork, walking or standing up when talking on the phone, is often thought to be better than none when it comes to health.[48]

Sleep

[edit]

Main articles: **Sleep** and **Sleep deprivation**

Sleep is an essential component to maintaining health. In children, sleep is also vital for growth and development. Ongoing **sleep deprivation** has been linked to an increased risk for some chronic health problems. In addition, sleep deprivation has been shown to correlate with both increased susceptibility to illness and slower recovery times from illness.[49] In one study, people with chronic insufficient sleep, set as six hours of sleep a night or

less, were found to be four times more likely to catch a cold compared to those who reported sleeping for seven hours or more a night.^[50] Due to the role of sleep in regulating **metabolism**, insufficient sleep may also play a role in **weight gain** or, conversely, in impeding **weight loss**.^[51] Additionally, in 2007, the **International Agency for Research on Cancer**, which is the cancer research agency for the **World Health Organization**, declared that "shiftwork that involves **circadian** disruption is probably **carcinogenic** to humans", speaking to the dangers of long-term nighttime work due to its intrusion on sleep.^[52] In 2015, the National Sleep Foundation released updated recommendations for sleep duration requirements based on age, and concluded that "Individuals who habitually sleep outside the normal range may be exhibiting signs or symptoms of serious health problems or, if done volitionally, may be compromising their health and well-being."^[53]

| Age and condition | Sleep needs |
|----------------------------------|--------------------|
| Newborns (0–3 months) | 14 to 17 hours |
| Infants (4–11 months) | 12 to 15 hours |
| Toddlers (1–2 years) | 11 to 14 hours |
| Preschoolers (3–5 years) | 10 to 13 hours |
| School-age children (6–13 years) | 9 to 11 hours |
| Teenagers (14–17 years) | 8 to 10 hours |
| Adults (18–64 years) | 7 to 9 hours |
| Older Adults (65 years and over) | 7 to 8 hours |

Role of science

[edit]

Main articles: **Health science** and **Health care**

The Dutch Public Health Service provides medical care for the natives of the **Dutch East Indies**, May 1946.

Health science is the branch of science focused on health. There are two main approaches to health science: the study and **research** of the **body** and health-related issues to understand how humans (and animals) function, and the application of that knowledge to improve health and to prevent and cure diseases and other physical and mental impairments. The science builds on many sub-fields, including **biology**, **biochemistry**, **physics**, **epidemiology**, **pharmacology**, **medical sociology**. Applied health sciences endeavor to better understand and improve human health through applications in areas such as **health education**, **biomedical engineering**, **biotechnology** and **public health**.^{*[citation needed]*}

Organized interventions to improve health based on the principles and procedures developed through the health sciences are provided by practitioners trained in **medicine**, **nursing**, **nutrition**, **pharmacy**, **social work**, **psychology**, **occupational therapy**,

physical therapy and other **health care professions**. Clinical practitioners focus mainly on the health of individuals, while public health practitioners consider the overall health of communities and populations. **Workplace wellness** programs are increasingly being adopted by companies for their value in improving the health and well-being of their employees, as are **school health services** to improve the health and well-being of children.^[*citation needed*]

Role of medicine and medical science

[**edit**]

Main article: **Medicine**

Contemporary medicine is in general conducted within **health care systems**. Legal, **credentialing** and financing frameworks are established by individual governments, augmented on occasion by international organizations, such as churches. The characteristics of any given health care system have significant impact on the way medical care is provided.

From ancient times, Christian emphasis on practical charity gave rise to the development of systematic nursing and hospitals and the **Catholic Church** today remains the largest non-government provider of medical services in the world.^[54] Advanced industrial countries (with the exception of the **United States**)^[55] and many **developing countries** provide medical services through a system of **universal health care** that aims to guarantee care for all through a **single-payer health care** system, or compulsory private or co-operative **health insurance**. This is intended to ensure that the entire population has access to medical care on the basis of need rather than ability to pay. Delivery may be via private medical practices or by state-owned hospitals and clinics, or by charities, most commonly by a combination of all three.

Most **tribal** societies provide no guarantee of healthcare for the population as a whole.^[56] In such societies, healthcare is available to those that can afford to pay for it or have self-insured it (either directly or as part of an employment contract) or who may be covered by care financed by the government or tribe directly.

collection of glass bottles of different sizes

Modern drug **ampoules**

Transparency of information is another factor defining a delivery system. Access to information on conditions, treatments, quality, and pricing greatly affects the choice by patients/consumers and, therefore, the incentives of medical professionals. While the US healthcare system has come under fire for lack of openness,^[57] new legislation may encourage greater openness. There is a perceived tension between the need for transparency on the one hand and such issues as patient confidentiality and the possible exploitation of information for commercial gain on the other.

Delivery

[**edit**]

See also: **Health care**, **clinic**, **hospital**, and **hospice**

Provision of medical care is classified into primary, secondary, and tertiary care categories.^[58]

photograph of three nurses

Image not found or type unknown

Nurses in **Kokopo, East New Britain, Papua New Guinea**

Primary care medical services are provided by **physicians**, **physician assistants**, **nurse practitioners**, or other health professionals who have first contact with a patient seeking medical treatment or care.^[59] These occur in physician offices, **clinics**, **nursing homes**, schools, home visits, and other places close to patients. About 90% of medical visits can be treated by the primary care provider. These include treatment of acute and chronic illnesses, **preventive care** and **health education** for all ages and both sexes.

Secondary care medical services are provided by **medical specialists** in their offices or clinics or at local community hospitals for a patient referred by a primary care provider who first diagnosed or treated the patient.^[60] Referrals are made for those patients who required the expertise or procedures performed by specialists. These include both **ambulatory care** and **inpatient** services, **Emergency departments**, **intensive care**

medicine, surgery services, **physical therapy**, **labor and delivery**, **endoscopy** units, diagnostic **laboratory** and **medical imaging** services, **hospice** centers, etc. Some primary care providers may also take care of hospitalized patients and deliver babies in a secondary care setting.

Tertiary care medical services are provided by specialist hospitals or regional centers equipped with diagnostic and treatment facilities not generally available at local hospitals. These include **trauma centers**, **burn** treatment centers, advanced **neonatology** unit services, **organ transplants**, high-risk pregnancy, **radiation oncology**, etc.

Modern medical care also depends on information – still delivered in many health care settings on paper records, but increasingly nowadays by **electronic means**.

In low-income countries, modern healthcare is often too expensive for the average person. International healthcare policy researchers have advocated that "user fees" be removed in these areas to ensure access, although even after removal, significant costs and barriers remain.^[61]

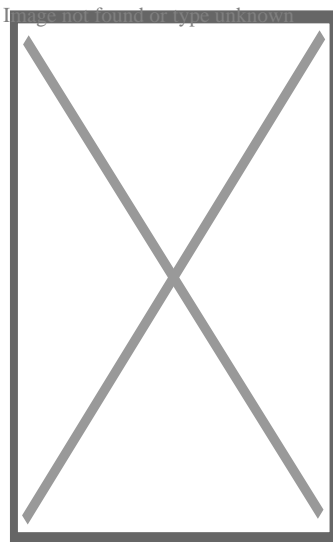
Separation of prescribing and dispensing is a practice in medicine and pharmacy in which the **physician** who provides a **medical prescription** is independent from the **pharmacist** who provides the **prescription drug**. In the **Western world** there are centuries of tradition for separating pharmacists from physicians. In Asian countries, it is traditional for physicians to also provide drugs.^[62]

Role of public health

[[edit](#)]

Main article: **Public health**

See also: **Global health**



Postage stamp, **New Zealand**, 1933. Public health has been promoted – and depicted – in a wide variety of ways.

Public health has been described as "the science and art of preventing disease, prolonging life and promoting health through the organized efforts and informed choices of society, organizations, public and private, communities and individuals."^[63] It is concerned with threats to the overall health of a community based on **population health** analysis. The population in question can be as small as a handful of people or as large as all the inhabitants of several continents (for instance, in the case of a **pandemic**). Public health has many sub-fields, but typically includes the interdisciplinary categories of **epidemiology**, **biostatistics** and **health services**. **environmental health**, **community health**, **behavioral health**, and **occupational health** are also important areas of public health.

The focus of public health interventions is to prevent and manage diseases, injuries and other health conditions through surveillance of cases and the **promotion of healthy behavior**, **communities**, and (in aspects relevant to human health) **environments**. Its aim is to prevent health problems from happening or re-occurring by implementing **educational programs**, developing **policies**, administering services and conducting **research**.^[64] In many cases, treating a disease or controlling a **pathogen** can be vital to preventing it in others, such as during an **outbreak**. **Vaccination** programs and distribution of **condoms** to prevent the spread of **communicable diseases** are examples of common preventive public health measures, as are educational campaigns to promote vaccination and the use of condoms (including overcoming resistance to such).

Public health also takes various actions to limit the health disparities between different areas of the **country** and, in some cases, the **continent** or **world**. One issue is the access of individuals and communities to health care in terms of financial, geographical or socio-cultural constraints.^[65] Applications of the public **health system** include the areas of **maternal** and child health, health services administration, emergency response, and prevention and control of **infectious** and **chronic diseases**.

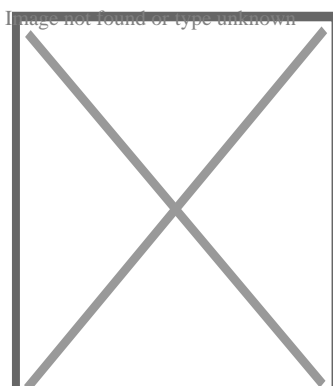
The great positive impact of public health programs is widely acknowledged. Due in part to the policies and actions developed through public health, the 20th century registered a decrease in the mortality rates for **infants** and **children** and a continual increase in **life expectancy** in most parts of the world. For example, it is estimated that life expectancy has increased for Americans by thirty years since 1900,^[66] and worldwide by six years since 1990.^[67]

Self-care strategies

^[edit]

Main article: **Self care**

See also: **Chronic care management**, **Social relation**, and **Stress management**



A lady washing her hands c. 1655

Personal health depends partially on the active, passive, and assisted cues people observe and adopt about their own health. These include personal actions for preventing or minimizing the effects of a disease, usually a chronic condition, through **integrative care**. They also include personal **hygiene** practices to prevent infection and illness, such as **bathing** and **washing hands** with soap; **brushing and flossing teeth**; storing, preparing and handling **food safely**; and many others. The information gleaned from personal **observations of daily living** – such as about sleep patterns, exercise behavior, nutritional intake and environmental features – may be used to inform personal decisions and actions (e.g., "I feel tired in the morning so I am going to try sleeping on a different pillow"), as well as clinical decisions and treatment plans (e.g., a patient who notices his or her shoes are tighter than usual may be having exacerbation of left-sided heart failure, and may require diuretic medication to reduce fluid overload).[68]

Personal health also depends partially on the social structure of a person's life. The maintenance of strong **social relationships**, **volunteering**, and other social activities have been linked to positive mental health and also increased longevity. One American study among **seniors** over age 70, found that frequent volunteering was associated with reduced risk of dying compared with older persons who did not volunteer, regardless of physical health status.[69] Another study from Singapore reported that volunteering retirees had significantly better **cognitive performance** scores, fewer **depressive symptoms**, and better mental well-being and **life satisfaction** than non-volunteering retirees.[70]

Prolonged **psychological stress** may negatively impact health, and has been cited as a factor in **cognitive impairment** with aging, depressive illness, and expression of disease.[71] **Stress management** is the application of methods to either reduce stress or increase tolerance to stress. **Relaxation techniques** are physical methods used to relieve stress. Psychological methods include **cognitive therapy**, **meditation**, and **positive thinking**, which work by reducing response to stress. Improving relevant skills, such as **problem solving** and **time management** skills, reduces uncertainty and builds confidence, which also reduces the reaction to stress-causing situations where those skills are applicable.

Occupational

[edit]

Main article: **Occupational safety and health**

In addition to **safety** risks, many jobs also present risks of disease, illness and other long-term health problems. Among the most common **occupational diseases** are various forms of **pneumoconiosis**, including **silicosis** and **coal worker's pneumoconiosis (black lung disease)**. **Asthma** is another **respiratory illness** that many workers are vulnerable to. Workers may also be vulnerable to skin diseases, including **eczema**, **dermatitis**, **urticaria**, **sunburn**, and **skin cancer**. [72] Other occupational diseases of concern include **carpal tunnel syndrome** and **lead poisoning**.

As the number of **service sector** jobs has risen in developed countries, more and more jobs have become **sedentary**, presenting a different array of health problems than those associated with **manufacturing** and the **primary sector**. Contemporary problems, such as the growing rate of **obesity** and issues relating to **stress** and **overwork** in many countries, have further complicated the interaction between work and health.

Many governments view occupational health as a social challenge and have formed public organizations to ensure the health and safety of workers. Examples of these include the British **Health and Safety Executive** and in the **United States**, the **National Institute for Occupational Safety and Health**, which conducts research on occupational health and safety, and the **Occupational Safety and Health Administration**, which handles regulation and policy relating to worker safety and health.^[73]

See also

[[edit](#)]

- **Disease burden** – Impact of diseases
- **Environmental health** – Public health branch focused on environmental impacts on human health
- **Healing** – Process of the restoration of health
- **Health equity** – Study and causes of differences in the quality of health and healthcare
- **Human enhancement** – Natural, artificial, or technological alteration of the human body
- **List of health and wellness podcasts**
- **Men's health** – Broad subject that encompasses all facets of men's health
- **One Health** – Collaborative global initiative
- **Population health** – Health outcomes of a group of individuals
- **Women's health** – Broad subject that encompasses all facets of women's health
- **Youth health** – range of approaches to preventing, detecting or treating young people's health risks and issues

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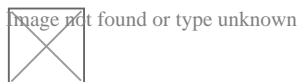
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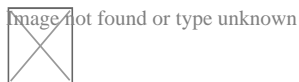
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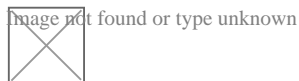
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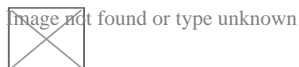
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Virtues

About virtues

- **Endowment**
- **Moral character**
- ***Nicomachean Ethics***
- **Positive psychology**
- **Trait theory**
- **Virtue ethics**
- ***Bodhipakkhiyā• dhammā•***
- ***Brahmavihārā•s***
- ***Bushidō•***
- **Catalogue of Vices and Virtues**
- ***Emi Omo Eso***
- **Epistemic virtues**
- **Five virtues**
- **Four Cardinal Principles and Eight Virtues**
- **Intellectual virtues**
- **Moral virtues**
- **Nine Noble Virtues**
- ***Omoluwabi***
- ***Pāramā•s***
- **Prussian virtues**
- **Scout Law**
- **Seven virtues**
 - **Cardinal**
 - **Theological**
- **Teachings of the Seven Grandfathers**
- **Three Treasures**
- **Values in Action Inventory of Strengths**
- **Yamas**

Virtue families

- **Accountability**
- **Alertness**
- **Altruism**
- **Authenticity**
- **Calmness**
- **Charisma**
- **Charity**
- **Chastity**
- **Chivalry**
- **Cleanliness**
- **Compassion**
- **Conscientiousness**
- **Courage**
 - **Civil**
 - **Moral**
- **Courtesy**
- **Diligence**
- **Discernment**
- **Discipline**
- **Duty**
- **Empathy**
- **Endurance**
- **Equanimity**
- **Etiquette**
- **Faith**
- **Faithfulness**
- **Fidelity**
- **Foresight**
- **Forgiveness**
- **Frugality**
- **Generosity**
- **Glory**
- **Good faith**
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- **Honesty**
- **Honour**
- **Hope**
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- **Humanity**
- **Humility**
- **Impartiality**
- **Innocence**
- **Insight**
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- **Intelligence**
 - **Emotional**
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About financial accounting



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Part of **a series** on

Accounting

Early 19th-century German ledger

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- [Constant purchasing power](#)
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Major types

- **Audit**
- **Budget**
- **Cost**
- **Forensic**
- **Financial**
- **Fund**
- **Governmental**
- **Management**
- **Social**
- **Tax**

Key concepts

- **Accounting period**
- **Accrual**
- **Constant purchasing power**
- **Economic entity**
- **Fair value**
- **Going concern**
- **Historical cost**
- **Matching principle**
- **Materiality**
- **Revenue recognition**
- **Unit of account**

Selected accounts

- **Assets**
- **Cash**
- **Cost of goods sold**
- **Depreciation / Amortization (business)**
- **Equity**
- **Expenses**
- **Goodwill**
- **Liabilities**
- **Profit**
- **Revenue**

Accounting standards

- **Generally-accepted principles**
- **Generally-accepted auditing standards**
- **Convergence**
- **International Financial Reporting Standards**
- **International Standards on Auditing**
- **Management Accounting Principles**

Financial statements

- Annual report
- Balance sheet
- Cash-flow
- Equity
- Income
- Management discussion
- Notes to the financial statements

Bookkeeping

- Bank reconciliation
- Debits and credits
- Double-entry system
- FIFO and LIFO
- Journal
- Ledger / General ledger
- Trial balance

Auditing

- Financial
- Internal
- Firms
- Report
- Sarbanes–Oxley Act

People and organizations

- Accountants
- Accounting organizations
- Luca Pacioli

Development

- History
- Research
- Positive accounting
- Sarbanes–Oxley Act

Misconduct

- Creative
- Earnings management
- Error account
- Hollywood
- Off-balance-sheet
- Two sets of books

Financial accounting is a branch of **accounting** concerned with the summary, analysis and reporting of financial transactions related to a business.[1] This involves the preparation of **financial statements** available for public use. **Stockholders, suppliers,**

banks, employees, government agencies, business owners, and other **stakeholders** are examples of people interested in receiving such information for decision making purposes.

Financial accountancy is governed by both local and international accounting standards. **Generally Accepted Accounting Principles** (GAAP) is the standard framework of guidelines for financial accounting used in any given jurisdiction. It includes the standards, conventions and rules that accountants follow in recording and summarizing and in the preparation of financial statements.

On the other hand, **International Financial Reporting Standards** (IFRS) is a set of accounting standards stating how particular types of transactions and other events should be reported in financial statements. IFRS are issued by the **International Accounting Standards Board** (IASB).[2] With IFRS becoming more widespread on the international scene, *consistency* in financial reporting has become more prevalent between global organizations.

While financial accounting is used to prepare accounting information for people outside the organization or not involved in the day-to-day running of the company, **managerial accounting** provides accounting information to help managers make decisions to manage the business.

Objectives

[edit]

Financial accounting and financial reporting are often used as synonyms.

1. According to International Financial Reporting Standards: the objective of financial reporting is:

To provide financial information that is useful to existing and potential investors, lenders and other creditors in making decisions about providing resources to the reporting entity.[3]

2. According to the European Accounting Association:

Capital maintenance is a competing objective of financial reporting.[4]

Financial accounting is the preparation of financial statements that can be consumed by the public and the relevant stakeholders. Financial information would be useful to users if such qualitative characteristics are present. When producing financial statements, the following must comply: **Fundamental Qualitative Characteristics:**

- **Relevance:** Relevance is the capacity of the financial information to influence the decision of its users. The ingredients of relevance are the predictive value and confirmatory value. Materiality is a sub-quality of relevance. Information is considered material if its omission or misstatement could influence the economic decisions of users taken on the basis of the financial statements.
- **Faithful Representation:** Faithful representation means that the actual effects of the transactions shall be properly accounted for and reported in the financial statements. The words and numbers must match what really happened in the transaction. The ingredients of faithful representation are completeness, neutrality and free from error. It signifies that the accountants have acted in **good faith** during the process of representation.

Enhancing Qualitative Characteristics:

- **Verifiability:** Verifiability implies consensus between the different knowledgeable and independent users of financial information. Such information must be supported by sufficient evidence to follow the principle of objectivity.
- **Comparability:** Comparability is the uniform application of accounting methods across entities in the same industry. The principle of consistency is under comparability. Consistency is the uniform application of accounting across points in time within an entity.
- **Understandability:** Understandability means that accounting reports should be expressed as clearly as possible and should be understood by those to whom the information is relevant.
- **Timeliness:** Timeliness implies that financial information must be presented to the users before a decision is to be made.

Three components of financial statements

[edit]

Statement of cash flows (cash flow statement)

[edit]

The statement of cash flows considers the inputs and outputs in concrete cash within a stated period. The general template of a cash flow statement is as follows: *Cash Inflow - Cash Outflow + Opening Balance = Closing Balance*

Example 1: in the beginning of September, Ellen started out with \$5 in her bank account. During that same month, Ellen borrowed \$20 from Tom. At the end of the month, Ellen bought a pair of shoes for \$7. Ellen's cash flow statement for the month of September looks like this:

- Cash inflow: \$20
- Cash outflow: \$7
- Opening balance: \$5

- **Closing balance: $\$20 - \$7 + \$5 = \18**

Example 2: in the beginning of June, WikiTables, a company that buys and resells tables, sold 2 tables. They'd originally bought the tables for \$25 each, and sold them at a price of \$50 per table. The first table was paid out in cash however the second one was bought in credit terms. WikiTables' cash flow statement for the month of June looks like this:

- Cash inflow: \$50 - *How much WikiTables received in cash for the first table. They didn't receive cash for the second table (sold in credit terms).*
- Cash outflow: \$50 - *How much they'd originally bought the 2 tables for.*
- Opening balance: \$0
- **Closing balance: $\$50 - 2 * \$25 + \$0 = \$50 - 50 = \$0$** - *Indeed, the cash flow for the month of June for WikiTables amounts to \$0 and not \$50.*

Important: the cash flow statement only considers the exchange of **actual** cash, and ignores what the person in question owes or is owed.

Statement of financial performance (income statement, profit & loss (p&l) statement, or statement of operations)

[edit]

The statement of profit or income statement represents the changes in value of a company's **accounts** over a set period (most commonly one **fiscal year**), and may compare the changes to changes in the same accounts over the previous period. All changes are summarized on the "bottom line" as **net income**, often reported as "net loss" when income is less than zero.

The net profit or loss is determined by:

Sales (revenue)

– **cost of goods sold**

– selling, general, administrative expenses (SGA)

– **depreciation**/ amortization

= earnings before interest and taxes (**EBIT**)

– interest and tax expenses

= profit/loss

Statement of financial position (balance sheet)

[edit]

The balance sheet is the financial statement showing a firm's **assets**, **liabilities** and **equity** (capital) at a set point in time, usually the end of the fiscal year reported on the accompanying income statement. The total assets always equal the total combined liabilities and equity. This statement best demonstrates the basic accounting equation:

$$\text{Assets} = \text{Liabilities} + \text{Equity}$$

The statement can be used to help show the financial position of a company because liability accounts are external claims on the firm's assets while equity accounts are internal claims on the firm's assets.

Accounting standards often set out a general format that companies are expected to follow when presenting their balance sheets. **International Financial Reporting Standards** (IFRS) normally require that companies report **current** assets and liabilities separately from non-current amounts.^{[5][6]} A GAAP-compliant balance sheet must list assets and liabilities based on decreasing liquidity, from most liquid to least liquid. As a result, current assets/liabilities are listed first followed by non-current assets/liabilities. However, an IFRS-compliant balance sheet must list assets/liabilities based on increasing liquidity, from least liquid to most liquid. As a result, non-current assets/liabilities are listed first followed by current assets/liabilities.^[7]

Current assets are the most liquid assets of a firm, which are expected to be realized within a 12-month period. Current assets include:

- **cash** - physical money
- **accounts receivable** - revenues earned but not yet collected
- **Merchandise inventory** - consists of goods and services a firm currently owns until it ends up getting sold
- **Investee companies** - expected to be held less than one financial period
- **prepaid expenses** - expenses paid for in advance for use during that year

Non-current assets include **fixed** or long-term assets and **intangible assets**:

- *fixed (long term) assets*
 - property
 - building
 - equipment (such as factory machinery)
- *intangible assets*
 - copyrights
 - trademarks
 - patents
 - goodwill

Liabilities include:

- *current liabilities*
 - trade accounts payable
 - dividends payable
 - employee salaries payable
 - interest (e.g. on debt) payable
- *long term liabilities*
 - mortgage notes payable
 - bonds payable

Owner's equity, sometimes referred to as net assets, is represented differently depending on the type of business ownership. Business ownership can be in the form of a sole proprietorship, partnership, or a **corporation**. For a corporation, the owner's equity portion usually shows common stock, and retained earnings (earnings kept in the company). Retained earnings come from the retained earnings statement, prepared prior to the balance sheet.**[8]**

Statement of retained earnings (statement of changes in equity)

[edit]

This statement is additional to the three main statements described above. It shows how the distribution of income and transfer of dividends affects the wealth of shareholders in the company. The concept of retained earnings means profits of previous years that are accumulated till current period. Basic proforma for this statement is as follows:

Retained earnings at the beginning of period

+ Net Income for the period

- Dividends

= Retained earnings at the end of period.**[9]**

Basic concepts

[edit]

The stable measuring assumption

[edit]

One of the basic principles in accounting is "The Measuring Unit principle":

The unit of measure in accounting shall be the base money unit of the most relevant currency. This principle also assumes the unit of measure is stable; that is, changes in its general purchasing power are not considered sufficiently important to require adjustments to the basic financial statements."**[10]**

Historical Cost Accounting, i.e., financial capital maintenance in nominal monetary units, is based on the stable measuring unit assumption under which accountants simply assume that money, the monetary unit of measure, is perfectly stable in real value for the purpose of measuring (1) monetary items not inflation-indexed daily in terms of the Daily CPI and (2) constant real value non-monetary items not updated daily in terms of the Daily CPI during low and high inflation and deflation.

Units of constant purchasing power

[edit]

The stable monetary unit assumption is not applied during hyperinflation. IFRS requires entities to implement capital maintenance in units of constant purchasing power in terms of IAS 29 Financial Reporting in Hyperinflationary Economies.

Financial accountants produce financial statements based on the accounting standards in a given jurisdiction. These standards may be the **Generally Accepted Accounting Principles** of a respective country, which are typically issued by a national standard setter, or **International Financial Reporting Standards** (IFRS), which are issued by the **International Accounting Standards Board** (IASB).

Financial accounting serves the following purposes:

- producing general purpose financial statements
- producing information used by the management of a business entity for decision making, planning and performance evaluation
- producing financial statements for meeting regulatory requirements.

Objectives of financial accounting

[edit]

- **Systematic recording of transactions:** basic objective of accounting is to systematically record the financial aspects of business transactions (i.e. book-keeping). These recorded transactions are later on classified and summarized logically for the preparation of financial statements and for their analysis and interpretation.
- **Ascertainment of result of above recorded transactions:** accountant prepares profit and loss account to know the result of business operations for a particular period of time. If expenses exceed revenue then it is said that the business is running under loss. The profit and loss account helps the management and different stakeholders in taking rational decisions. For example, if business is not proved to be remunerative or

increased by **debits**

increased by **credits**

Crediting a credit

Thus -----> account increases its absolute value (balance)

Debiting a debit

Debiting a credit

Thus -----> account decreases its absolute value (balance)

Crediting a debit

When the same thing is done to an account as its normal balance it increases; when the opposite is done, it will decrease. Much like signs in math: two positive numbers are added and two negative numbers are also added. It is only when there is one positive and one negative (opposites) that you will subtract.

However, there are instances of accounts, known as contra-accounts, which have a normal balance opposite that listed above. Examples include:

- Contra-asset accounts (such as **accumulated depreciation** and allowances for bad debt or obsolete inventory)
- Contra-revenue accounts (such as sales allowances)
- Contra-equity accounts (such as **treasury stock**)

Financial accounting versus cost accounting

[edit]

See also: **Cost accounting**

1. Financial accounting aims at finding out results of accounting year in the form of Profit and Loss Account and Balance Sheet. Cost Accounting aims at computing cost of production/service in a scientific manner and facilitate cost control and cost reduction.
2. Financial accounting reports the results and position of business to government, creditors, investors, and external parties.
3. Cost Accounting is an internal reporting system for an organisation's own management for decision making.
4. In financial accounting, cost classification based on type of transactions, e.g. salaries, repairs, insurance, stores etc. In cost accounting, classification is basically on the basis of functions, activities, products, process and on internal planning and control and information needs of the organization.
5. Financial accounting aims at presenting 'true and fair' view of transactions, profit and loss for a period and Statement of financial position (Balance Sheet) on a given date. It aims at computing 'true and fair' view of the cost of production/services offered by the firm.[11]

Related qualification

[[edit](#)]

Many professional accountancy qualifications cover the field of financial accountancy, including **Certified Public Accountant CPA**, **Chartered Accountant** (CA or other national designations), **American Institute of Certified Public Accountants AICPA** and **Chartered Certified Accountant (ACCA)**.

See also

[[edit](#)]

- **Constant item purchasing power accounting**
- **DIRTI 5**
- **Historical cost accounting**
- **Philosophy of accounting**
- **Accounting analyst**, whose job involves evaluating public company financial statements
- **Management accounting**, the other main division of accounting
- **Bookkeeping**

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Further reading

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Accounting

- | | |
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| Statements | <ul style="list-style-type: none"> o Balance sheet o Statement of changes in equity o Cash flow statement o Debits and credits o Revenue |
| Terms | <ul style="list-style-type: none"> o Cost of goods sold o Operating expense o Capital expenditure o Depreciation o Gross income o Net income |

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Frequently Asked Questions

What is a CPT code and why do they change?

A Current Procedural Terminology (CPT) code is used to describe medical, surgical, and diagnostic services. These codes change to reflect advances in technology, updates in medical practice guidelines, or revisions necessary for clarity and specificity.

How often are CPT codes updated for surgical procedures?

CPT codes are typically updated annually, with the American Medical Association (AMA) releasing new or revised codes every year on January 1st.

Where can I find the latest updates on CPT code changes?

The latest updates can be found in the annual AMA CPT Professional Edition book. Additionally, updates may be available through official AMA publications or their website.

What steps should I take to ensure compliance with new CPT codes?

To ensure compliance, regularly review coding resources like the AMAs materials, attend coding workshops or webinars for training on changes, update your billing software accordingly, and consult documentation from professional organizations.

How do specific surgical procedure code changes affect reimbursement?

Changes in surgical procedure codes can impact reimbursement by altering which services are billable or changing payment rates. It's essential to understand these adjustments to ensure accurate billing and avoid denied claims.

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