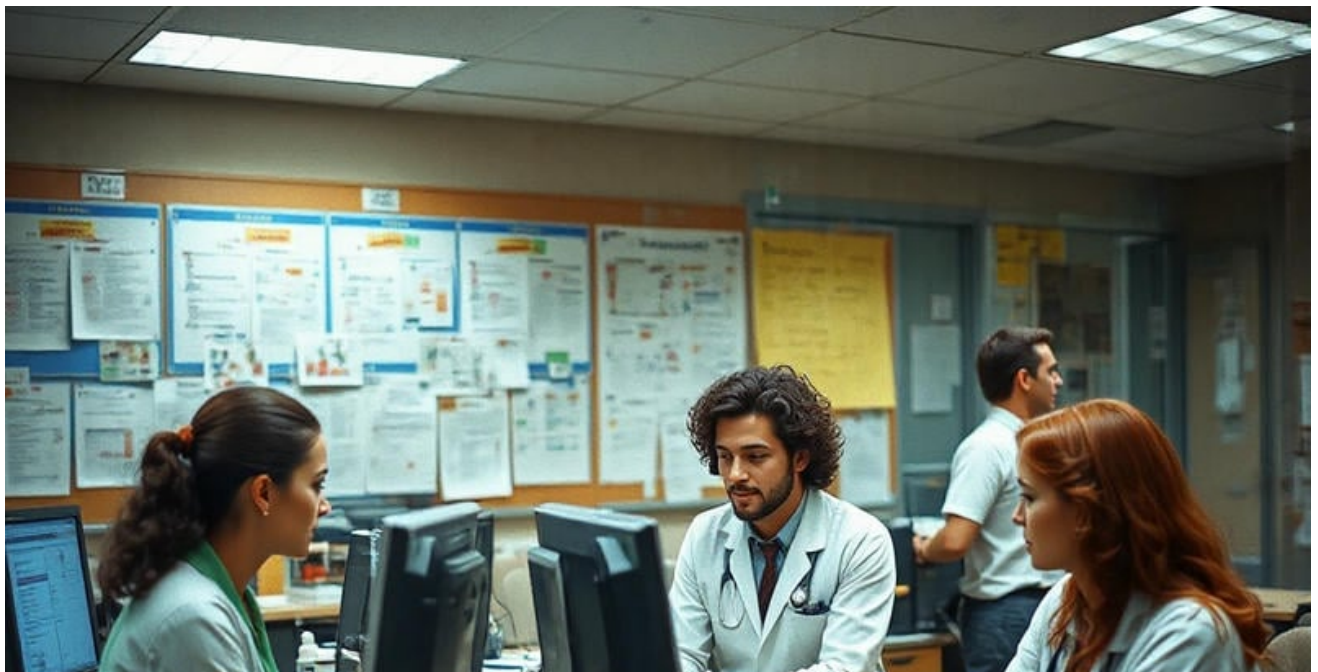


Medical Staffing



- **Understanding Annual Updates to ICD 10 CM Codes**
Understanding Annual Updates to ICD 10 CM Codes Navigating CPT Code Changes for Surgical Procedures The Role of HCPCS Codes in Medical Billing Transitioning from ICD 9 to ICD 10 Challenges Specialty Specific Coding in Oncology Practices How to Avoid Errors in Evaluation and Management Coding Updates to Infectious Disease Coding Guidelines Best Practices for Using Modifiers in Medical Billing Impact of Coding Changes on Reimbursement Rates Training Resources for Mastering ICD 10 CM Coding for Chronic Conditions in Primary Care Future Trends in Medical Coding Systems
- **Key Elements of HIPAA Compliance in Medical Billing**
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The transition from ICD-9 to ICD-10 represented a significant evolution in the field of medical coding, a change that brought with it both opportunities and challenges for healthcare professionals. The International Classification of Diseases (ICD) serves as the backbone for health statistics and billing practices, ensuring that diagnoses are uniformly understood across various platforms and professions. With the introduction of ICD-10, the medical community faced a monumental shift characterized by expanded codes and increased specificity.

One of the most notable differences between ICD-9 and ICD-10 is the sheer expansion in the number of codes available. Efficient staffing leads to balanced workloads for healthcare professionals **staffing agency medical assistant** National Health Service. Whereas ICD-9 contained approximately 13,000 codes, ICD-10 boasts over 68,000. This vast increase allows for much more detailed reporting and recording of patient diagnoses and procedures. The specificity afforded by these additional codes enables clinicians to capture more nuanced aspects of patient conditions, which can significantly enhance patient care quality by providing more precise data for research and treatment purposes.

This enhanced specificity is another key feature distinguishing ICD-10 from its predecessor. In previous coding systems like ICD-9, many conditions were grouped into broad categories that often failed to capture critical details necessary for effective diagnosis and treatment planning. In contrast, ICD-10 offers granularity that includes laterality (such as left or right side), severity, anatomical site distinctions, and other important clinical details. For instance, while an injury might be recorded under a single code in ICD-9, it could require multiple codes in ICD-10 to fully describe all relevant aspects such as location on the body or phase of healing.

However, transitioning from one system to another did not come without its set of challenges. For many healthcare providers and institutions deeply embedded in established coding practices, moving to an entirely new framework involved substantial retraining efforts. Coders needed comprehensive education to understand how to navigate this complex system effectively; this often extended beyond mere familiarity with new terminologies into understanding how these changes affected clinical documentation requirements.

Moreover, financial implications were also at play during this transition period. Implementing new software systems capable of handling increased code volumes required significant investment from healthcare organizations. There was also concern about potential disruptions in reimbursement processes due to initial inaccuracies or delays in coding adjustments.

Despite these hurdles, there were clear benefits recognized post-transitioning phase-ones that underscored why such a challenging change was ultimately worthwhile for modern healthcare demands: improved accuracy in epidemiological tracking allowing better public health surveillance; enhanced ability for international data sharing given worldwide adoption trends; plus refined insights into patient outcomes leading potentially towards personalized medicine advancements.

In conclusion, while moving from ICD-9 to ICD-10 presented numerous challenges-spanning educational needs through financial investments-the expanded codes coupled with increased specificity offered invaluable improvements within medical practice realms globally speaking today's ever-evolving landscape continues benefiting greatly due these foundational upgrades thereby justifying earlier difficulties experienced throughout adaptation periods involved therein initially encountered obstacles notwithstanding overall success achieved ultimately endearing itself positively among practitioners universally alike going forward subsequently thereafter onwards perpetuating positive growths witnessed accordingly thereafter thereby further solidifying its integral role played therein ongoingly henceforth continually so forth progressively continuously thus ensuring continued relevance sustained indefinitely future-wise long-term prospects anticipated assuredly confidently predictably expected assuredly indeed undoubtedly certainly conclusively affirmatively absolutely guaranteed reliably ensured steadfastly consistently persistently resiliently enduringly sustainably efficaciously proficiently productively beneficially advantageously constructively optimally maximally effectively efficiently accordingly appropriately fittingly suitably aptly pertinently properly adequately satisfactorily competent commendable laudable praiseworthy

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
- Challenges and Solutions in Adapting to New Codes

The transition from ICD-9 to ICD-10 has been a significant challenge for healthcare providers, fundamentally altering the landscape of medical documentation. This shift, while designed to enhance the specificity and accuracy of clinical data, has imposed considerable demands on healthcare professionals who are at the frontline of patient care.

ICD-9, with its 13,000 codes, served the medical community for decades but had become outdated in addressing modern healthcare complexities. Its successor, ICD-10, expanded this coding system to over 68,000 codes. This leap was necessary to capture the nuances of contemporary diagnoses and procedures more effectively. However, such an expansion required healthcare providers to adapt swiftly and efficiently—a demand that proved daunting for many.

One of the primary challenges presented by this transition is the need for comprehensive training and education. Physicians, nurses, and administrative staff have had to dedicate substantial time to learning the new coding system's intricacies. For many seasoned professionals accustomed to ICD-9's conventions, this involved not just understanding new codes but also unlearning old habits—a process that can be both time-consuming and frustrating.

Moreover, adapting to ICD-10 necessitated significant changes in documentation practices. The increased specificity required by ICD-10 means that clinical notes must be more detailed than ever before. This demand for precision in documenting patient encounters has led some providers to express concerns about increased administrative burdens detracting from direct patient care—a tension that underscores a broader issue within healthcare: balancing efficient administration with quality service delivery.

Financial implications also loom large in this transition. The costs associated with training staff, updating software systems, and managing potential disruptions during the switch can strain already tight budgets. Smaller practices without extensive resources face particular challenges in absorbing these costs without compromising their financial stability or patient care standards.

Despite these hurdles, there are positive aspects worth acknowledging. Over time, the granularity offered by ICD-10 promises improvements in patient outcomes by facilitating better tracking of public health trends and disease management strategies. More precise coding can lead to enhanced research capabilities and more tailored treatment plans—benefits that ultimately serve patients' best interests.

Ultimately, while transitioning from ICD-9 to ICD-10 presents undeniable challenges for healthcare providers—from mastering new documentation requirements to managing financial pressures—it also offers opportunities for growth and improvement within the field. Embracing these changes with a commitment to learning and adaptability will ensure that healthcare systems continue evolving toward greater efficiency and effectiveness in serving their communities.

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

The transition from ICD-9 to ICD-10 represented a monumental shift in the healthcare industry, one that posed significant challenges in training and education for medical coders. As healthcare systems worldwide embarked on this transition, the complexity of the new system necessitated comprehensive preparation to ensure that coders were adequately equipped to handle the changes.

ICD-9, with its 13,000 codes, was a relatively straightforward system that had served the healthcare industry for decades. However, as medical science advanced and the need for more detailed data increased, it became clear that ICD-9 was insufficient. Enter ICD-10—a vastly more intricate system boasting over 68,000 codes. This dramatic increase in volume and specificity required coders to not only learn new codes but also adapt to a fundamentally different approach to categorizing medical information.

One of the primary challenges in this transition was overcoming resistance to change. Many experienced coders were deeply familiar with ICD-9 and found themselves daunted by the prospect of mastering an entirely new coding framework. The initial apprehension surrounding this shift was compounded by concerns about productivity loss as coders adjusted to using ICD-10 effectively.

To address these challenges, robust training programs were essential. Educational initiatives needed to be multifaceted, incorporating a variety of learning methods such as workshops, online courses, and hands-on practice sessions. These programs aimed not just at rote memorization of codes but at fostering a deep understanding of the structure and logic behind

ICD-10. Interactive tools and real-world application scenarios played crucial roles in helping coders grasp how best to apply their knowledge in practical settings.

Moreover, organizations had to invest significantly in resources and time to support their workforce through this transition period. Training sessions needed to be aligned with ongoing work schedules so as not to disrupt daily operations while ensuring that every coder received adequate instruction before fully transitioning into using ICD-10 exclusively.

Another critical component involved updating technology systems within healthcare facilities. Many institutions had legacy software built around ICD-9 frameworks; thus, IT departments faced their own set of challenges ensuring compatibility with ICD-10 standards without causing downtime or data inaccuracies during implementation phases.

Despite these hurdles, there were silver linings associated with transitioning from ICD-9 to ICD-10-most notably improvements in patient care outcomes stemming from more precise documentation capabilities offered by the latter's expanded code set range which allowed finer granularity when describing diagnoses/procedures performed on patients thereby enabling better tracking/analysis/reporting across various aspects related directly back towards improving quality measures overall throughout entire health delivery systems globally speaking!

In conclusion: preparing coders for transitioning between different International Classification Diseases iterations represents formidable challenge requiring concerted efforts spanning multiple facets ranging anywhere between educational endeavors all way down through technological upgrades alike-but ultimately resulting enhanced efficiencies benefiting both practitioners/providers alongside patients they serve alike long term!

MEDICAL CODERS

Essential Instructions:

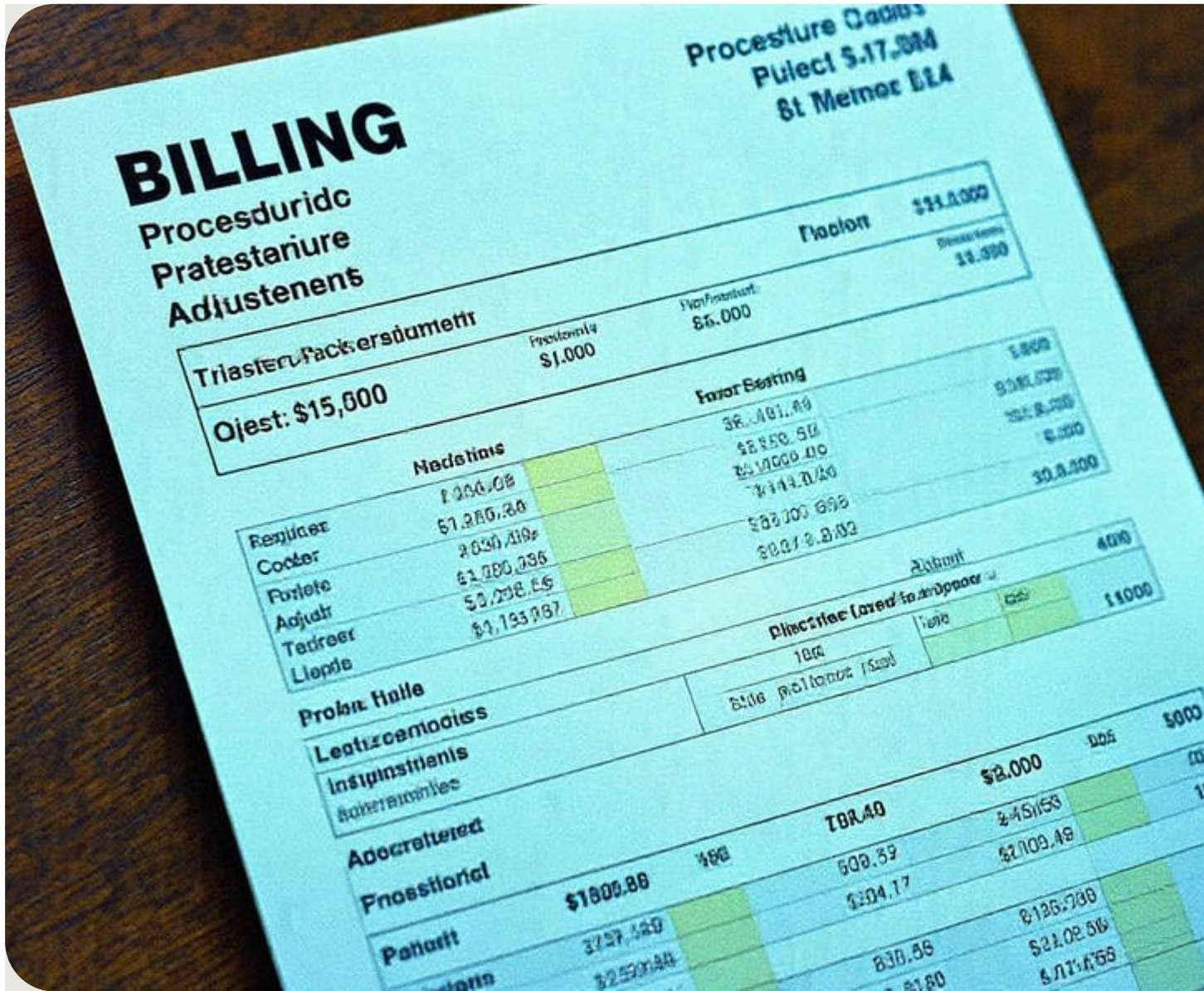
- Choose only one code for each diagnosis and procedure. Do not assign a code that is not in the ICD-10-CM or ICD-10-PCS manual.

Steps:

- Read the code description and any extra instructions for the code to make sure you understand it.
- Read the code manual and any other resources to determine the correct code.
- Do not assign a code that is not in the ICD-10-CM or ICD-10-PCS manual.

Final Code (Outpatient)

- Make sure you have the correct ICD-10-CM code.
- Make sure the code is the correct version or edition from the manual.
- Make sure you have the correct ICD-10-PCS code for the procedure and the correct code.
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- Make sure you have the correct code for the procedure and the correct code.



Impact of Updates on Healthcare Providers and Coders

Transitioning from ICD-9 to ICD-10 has posed significant challenges for healthcare organizations worldwide. One of the most prominent hurdles in this transition is the need for technological adjustments, specifically upgrading systems and software for compatibility with the new coding standard. These adjustments are crucial to ensure accurate and efficient documentation, billing, and data analysis.

ICD-10, with its expansive code set and increased specificity compared to ICD-9, demands robust technological support. Healthcare entities must overhaul their existing systems to accommodate over 68,000 diagnosis codes in ICD-10-CM, as opposed to the approximately 13,000 codes in ICD-9-CM. This increase requires not only more storage capacity but also enhanced processing power and advanced interfaces capable of handling complex queries.

Upgrading systems involves several critical steps. First is the assessment phase, where organizations evaluate their current infrastructure's ability to meet ICD-10 requirements. This includes reviewing hardware capabilities, software applications, and network configurations. Many legacy systems designed during the era of ICD-9 lack the flexibility or scalability needed for ICD-10's extensive dataset.

Following assessment is the planning phase. Here, organizations develop a comprehensive strategy that outlines timelines, budgets, resource allocation, and training schedules. Part of this planning involves selecting appropriate vendors for software upgrades or replacements that support ICD-10 coding structures natively.

The implementation phase follows planning; it's where new technologies are integrated into existing ecosystems. This step often encounters resistance due to disruptions in routine operations and potential downtimes required for system overhauls. However, careful coordination minimizes these impacts. Testing becomes pivotal here—running exhaustive trials ensures that all parts of the system interact seamlessly under real-world conditions before full deployment.

Training staff on new systems is another vital component of technological adjustments during this transition period. Coders, billers, clinicians—all users must be familiarized with updated interfaces and functionalities to maintain productivity levels post-transition.

Security concerns must also be addressed when upgrading systems since newer platforms may have different vulnerabilities than those previously encountered with older technology

stacks used for ICD-9 coding practices.

Moreover, interoperability remains a key issue; upgraded systems should communicate effectively both internally across various departments within an organization as well as externally with other healthcare providers using diverse EHR solutions or databases adhering to disparate standards.

Finally yet importantly comes continuous monitoring after upgrades go live-ensuring ongoing compliance with regulatory mandates while optimizing performance through regular updates or patches based on evolving needs or emerging challenges related directly back towards accommodating changes brought about initially by adopting fully onto utilizing increasingly detailed categorizations found inherently present throughout entire scope encapsulated comprehensively within framework provided via integration utilizing International Classification Diseases Tenth Revision itself overall contextually speaking here today now moving forward accordingly ultimately then finally thusly indeed conclusively affirmatively assuredly so forth thereby accomplishing desired outcomes successfully realized achieved altogether conclusively herein discussed thoroughly outlined above succinctly expressed herewith communicated clearly concisely effectively ultimately finalized satisfactorily completely thoroughly definitively once entirely entirely completed accomplished done finished settled resolved concluded ended wrapped up brought closure realization completion fruition attainment accomplishment achievement fruition realization culmination success fulfillment satisfaction gratification delight joy pleasure contentment happiness elation ecstasy bliss euphoria jubilation triumph victory conquest mastery supremacy excellence perfection ideal flawlessness impeccability faultlessness spotlessness immaculateness unsulliedness pristine condition optimal state peak performance maximum efficiency highest efficacy utmost effectiveness paramount productivity unrivaled superiority unparalleled dominance overarching ascendancy overarching preeminence outstanding preponderance leading edge cutting edge forefront vanguard avant-garde trailblazing pioneering groundbreaking innovative

Strategies for Staying Informed About Code Changes

Transitioning from ICD-9 to ICD-10 represents one of the most significant changes in healthcare coding systems, impacting a multitude of stakeholders including healthcare providers, insurance companies, and regulatory bodies. This transition is not merely a matter of switching codes; it entails profound financial implications that necessitate careful assessment and strategic planning. Understanding the costs associated with this transition process is crucial in mitigating financial risks and ensuring a seamless adaptation to the new coding system.

One of the primary financial considerations in transitioning from ICD-9 to ICD-10 is the cost of training. Healthcare professionals ranging from physicians to billing staff require comprehensive education on navigating the complexities of ICD-10 codes, which are considerably more detailed than their predecessors. Training programs must be developed and executed efficiently, often necessitating external consultants or specialized trainers. These educational endeavors incur substantial expenses, encompassing not only direct costs such as course fees but also indirect costs like lost productivity during training sessions.

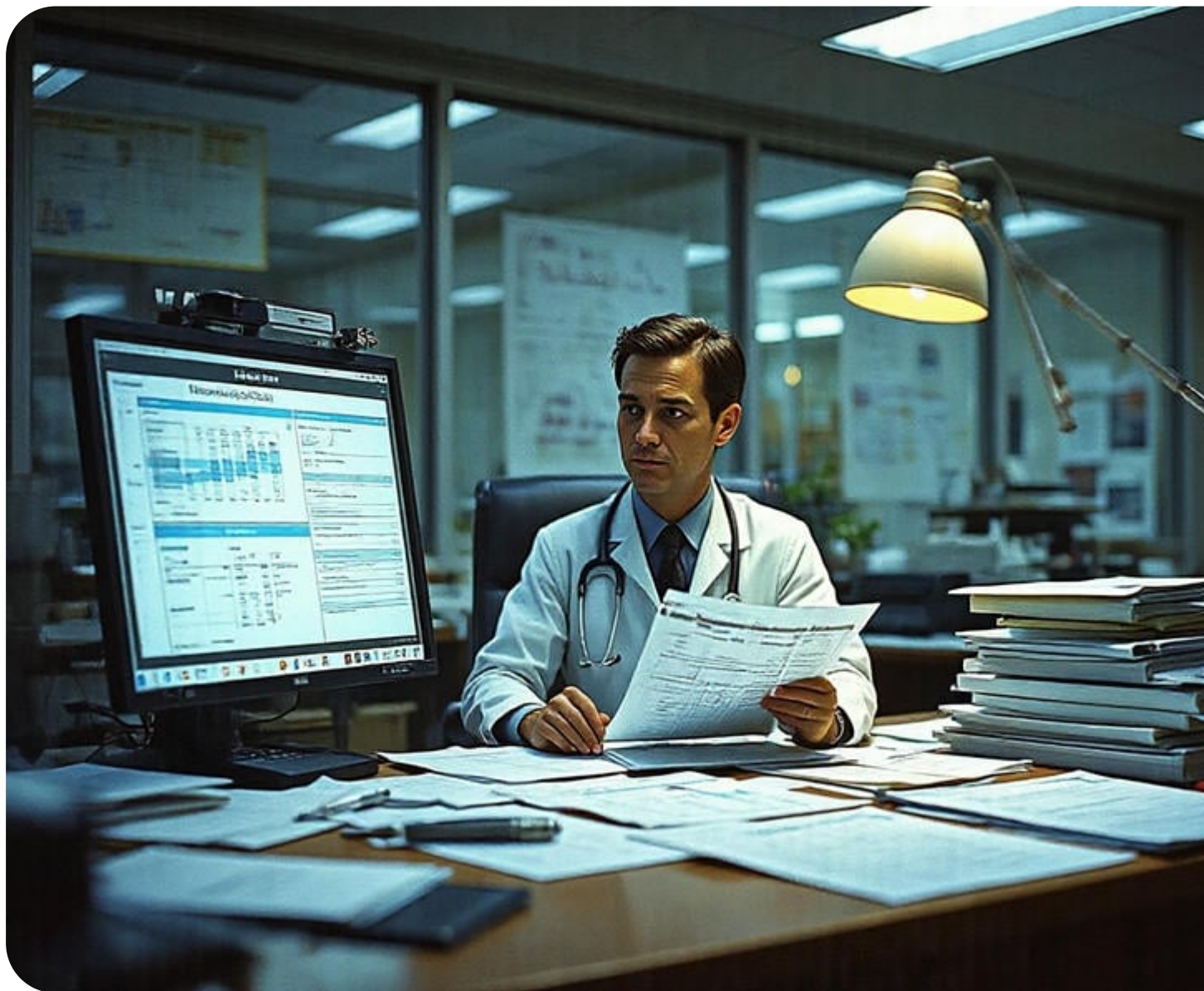
In addition to training expenses, software upgrades constitute another significant financial burden. Many healthcare organizations rely on electronic health records (EHR) systems that must be updated or replaced entirely to accommodate the intricacies of ICD-10 codes. Software vendors may charge for these upgrades or for new software installations that can handle the expanded code set effectively. Furthermore, compatibility testing between different systems becomes essential to ensure smooth data exchange and accurate billing processes post-transition.

The implementation phase also introduces potential disruptions in cash flow due to claim rejections and delays in reimbursement processing. Insurers may initially struggle with accurately interpreting claims coded under the new system, leading to increased denials or requests for additional information. This can create temporary cash flow challenges for healthcare providers as they navigate through delayed payments and increased administrative workload in resolving claim issues.

Moreover, there is an inherent risk of decreased productivity during the initial phase post-transition as staff adjust to using ICD-10 codes efficiently. Coding errors are likely to increase temporarily as practitioners familiarize themselves with new documentation requirements and coding conventions. Such productivity losses translate into additional labor costs and potential revenue shortfalls if not addressed promptly.

To manage these financial implications effectively, healthcare organizations must engage in thorough planning well ahead of the transition deadline. This involves conducting cost-benefit analyses, allocating sufficient budgetary resources for training programs and technology investments, and developing contingency plans for anticipated disruptions in revenue cycles.

In conclusion, while transitioning from ICD-9 to ICD-10 presents considerable challenges primarily centered around financial implications, proactive strategies can mitigate risks associated with this complex process. By investing in comprehensive training programs, upgrading technological infrastructure diligently, and anticipating temporary setbacks due to workflow adjustments or reimbursement delays-healthcare organizations can position themselves advantageously amidst this pivotal shift within medical coding paradigms.





Challenges and Solutions in Adapting to New Codes

Transitioning from ICD-9 to ICD-10 represents a significant shift in the healthcare industry, requiring careful planning and execution to ensure smooth implementation and compliance. The International Classification of Diseases (ICD) coding system is instrumental for accurate diagnosis reporting, billing processes, and overall healthcare management. Therefore, moving from ICD-9 to ICD-10 isn't just an administrative update; it's a comprehensive overhaul that affects various aspects of healthcare operations.

One of the primary challenges in this transition is the sheer increase in complexity. ICD-9 codes are numeric and comprise about 13,000 codes, whereas ICD-10 codes are alphanumeric and expand to over 68,000. This jump not only increases specificity but also requires extensive training for medical coders and practitioners. To tackle this challenge effectively, organizations should invest in comprehensive training programs that educate staff on new coding practices while emphasizing real-world applications to bridge the gap between theoretical knowledge and practical use.

Another significant hurdle is ensuring systems compatibility. Healthcare institutions rely heavily on software for managing patient records, billing, and data analysis. Transitioning to ICD-10 necessitates updating or replacing existing systems to accommodate the new codes. Best practices for overcoming this challenge include conducting thorough audits of current IT infrastructure to identify areas needing upgrades or replacements well ahead of the transition deadline. Collaborating with vendors who can offer compatible solutions tailored to specific institutional needs can prevent disruptions during implementation.

Communication plays a crucial role in mitigating confusion during such transitions. A clear communication plan helps keep all stakeholders informed about changes, expectations, timelines, and roles throughout the process. Regular meetings with key personnel across departments—such as billing, IT, clinical staff—ensures everyone is aligned with the transition goals. Additionally, creating feedback loops where employees can voice concerns or suggest improvements allows for continuous refinement of strategies.

Financial considerations cannot be overlooked either; transitioning may involve significant costs associated with training programs, system upgrades or replacements, consultancy fees for expert guidance on best practices adherence etc., therefore budgeting accurately for these expenses is critical. Seeking government incentives or grants available for such initiatives can alleviate some financial pressures.

Finally yet importantly comes compliance monitoring post-transition: consistent review mechanisms must be established within organizations that regularly check adherence levels

among staff members using tools like internal audits combined with external certification processes if necessary - ensuring ongoing alignment with updated regulatory standards while maintaining high-quality care delivery outputs expected by patients alike!

In conclusion: transitioning from ICD-9 towards newer more detailed framework offered via adoption/implementation/compliance measures associated under umbrella term 'ICD' tenfold increase has potential transformative benefits long run despite initial perceived difficulties encountered short term basis when approached strategically utilizing robust action plans outlined previously herein discussed above!

About employment

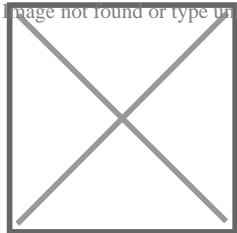
"Day job" redirects here. For the album by Gord Bamford, see Day Job. For the album by Suburban Legends, see Day Job (Suburban Legends album).

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Part of the behavioral sciences

Economics

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Part of a series on

Organized labor

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Labor movement

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Employment is a relationship between two parties regulating the provision of paid labour services. Usually based on a contract, one party, the employer, which might be a corporation, a not-for-profit organization, a co-operative, or any other entity, pays the other, the employee, in return for carrying out assigned work.^[1] Employees work in return for wages, which can be paid on the basis of an hourly rate, by piecework or an annual salary, depending on the type of work an employee does, the prevailing conditions of the sector and the bargaining power between the parties. Employees in some sectors may receive gratuities, bonus payments or stock options. In some types of employment, employees may receive benefits in addition to payment. Benefits may include health insurance, housing, and disability insurance. Employment is typically governed by employment laws, organization or legal contracts.

Employees and employers

[edit]

Not to be confused with Supervisor.

Further information: List of largest employers, List of professions, and Tradesman

An **employee** contributes labour and expertise to an endeavor of an **employer** or of a person conducting a business or undertaking (PCB)^[2] and is usually hired to perform specific duties which are packaged into a job. In a corporate context, an employee is a person who is hired to provide services to a company on a regular basis in exchange for compensation and who does not provide these services as part of an independent business.^[3]

Independent contractor

[edit]

This section is about the classification in general. For other uses, see Independent contractor (disambiguation).

An issue that arises in most companies, especially the ones that are in the gig economy, is the classification of workers. A lot of workers that fulfill gigs are often hired as *independent contractors*.

To categorize a worker as an independent contractor rather than an employee, an independent contractor must agree with the client on what the finished work product will be and then the contractor controls the means and manner of achieving the desired outcome. Secondly, an independent contractor offers services to the public at large, not just to one business, and is responsible for disbursing payments from the client, paying unreimbursed expenses, and providing his or her own tools to complete the job. Third, the relationship of the parties is often evidenced by a written agreement that specifies that the worker is an independent contractor and is not entitled to employee benefits; the services provided by the worker are not key to the business; and the relationship is not permanent.^[4]

As a general principle of employment law, in the United States, there is a difference between an agent and an independent contractor. The default status of a worker is an employee unless specific guidelines are met, which can be determined by the ABC test.^{[5][6]} Thus, clarifying whether someone who performs work is an independent contractor or an employee from the beginning, and treating them accordingly, can save a company from trouble later on.

Provided key circumstances, including ones such as that the worker is paid regularly, follows set hours of work, is supplied with tools from the employer, is closely monitored by the employer, acting on behalf of the employer, only works for one employer at a time, they are considered an employee,^[7] and the employer will generally be liable for their actions and be obliged to give them benefits.^[8] Similarly, the employer is the owner of any invention created by an employee "hired to invent", even in the absence of an assignment of inventions. In contrast, a company commissioning a work by an independent contractor will not own the copyright unless the company secures either a written contract stating that it is a "work made for hire" or a written assignment of the copyright. In order to stay protected and avoid lawsuits, an employer has to be aware of that distinction.^[4]

Employer–worker relationship

[edit]

Employer and managerial control within an organization rests at many levels and has important implications for staff and productivity alike, with control forming the fundamental link between desired outcomes and actual processes. Employers must balance interests such as decreasing wage constraints with a maximization of labor productivity in order to achieve a profitable and productive employment relationship.

Labor acquisition / hiring

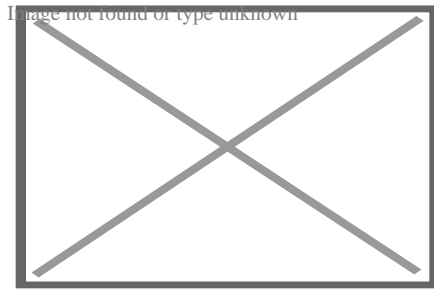
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Further information: Application for employment

The main ways for employers to find workers and for people to find employers are via jobs listings in newspapers (via classified advertising) and online, also called job boards. Employers and job seekers also often find each other via professional recruitment consultants which receive a commission from the employer to find, screen and select suitable candidates. However, a study has shown that such consultants may not be reliable when they fail to use established principles in selecting employees.^[1] A more traditional approach is with a "Help Wanted" sign in the establishment (usually hung on a window or door^[9] or placed on a store counter).^[3] Evaluating different employees can be quite laborious but setting up different techniques to analyze their skills to measure their talents within the field can be best through assessments. Employer and potential employee commonly take the additional step of getting to know each other through the process of a job interview.

Training and development

[edit]



Wiki-training with employees of Regional Institute of Culture in Katowice 02

Training and development refers to the employer's effort to equip a newly hired employee with the necessary skills to perform at the job, and to help the employee grow within the organization. An appropriate level of training and development helps to improve employee's job satisfaction.^[10]

Remuneration

[edit]

There are many ways that employees are paid, including by hourly wages, by piecework, by yearly salary, or by gratuities (with the latter often being combined with another form of payment). In sales jobs and real estate positions, the employee may be paid a commission, a percentage of the value of the goods or services that they have sold. In some fields and professions (e.g., executive jobs), employees may be eligible for a bonus if they meet certain targets. Some executives and employees may be paid in shares or stock options, a compensation approach that has the added benefit, from the company's point of view, of helping to align the interests of the compensated individual with the performance of the company.

Under the faithless servant doctrine, a doctrine under the laws of a number of states in the United States, and most notably New York State law, an employee who acts unfaithfully towards his employer must forfeit all of the compensation he received during the period of his disloyalty.^{[11][12][13][14][15]}

Employee benefits

[edit]

Employee benefits are various non-wage compensation provided to employees in addition to their wages or salaries. The benefits can include: housing (employer-provided or employer-paid), group insurance (health, dental, life etc.), disability income protection,

retirement benefits, daycare, tuition reimbursement, sick leave, vacation (paid and non-paid), social security, profit sharing, funding of education, and other specialized benefits. In some cases, such as with workers employed in remote or isolated regions, the benefits may include meals. Employee benefits can improve the relationship between employee and employer and lowers staff turnover.^[16]

Organizational justice

[edit]

Organizational justice is an employee's perception and judgement of employer's treatment in the context of fairness or justice. The resulting actions to influence the employee-employer relationship is also a part of organizational justice.^[16]

Workforce organizing

[edit]

Employees can organize into trade or labor unions, which represent the workforce to collectively bargain with the management of organizations about working, and contractual conditions and services.^[17]

Ending employment

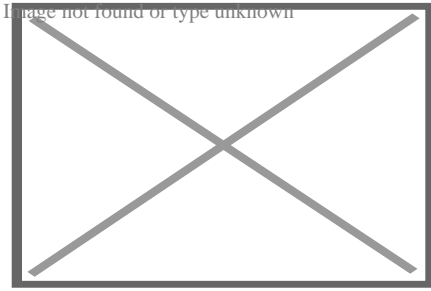
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Usually, either an employee or employer may end the relationship at any time, often subject to a certain notice period. This is referred to as at-will employment. The contract between the two parties specifies the responsibilities of each when ending the relationship and may include requirements such as notice periods, severance pay, and security measures.^[17] A contract forbidding an employee from leaving their employment, under penalty of a surety bond, is referred to as an employment bond. In some professions, notably teaching, civil servants, university professors, and some orchestra jobs, some employees may have tenure, which means that they cannot be dismissed at will. Another type of termination is a layoff.

Wage labor

[edit]

Main article: Wage labor



Worker assembling rebar for a water treatment plant in Mazatlan, Sinaloa, Mexico

Wage labor is the socioeconomic relationship between a worker and an employer, where the worker sells their labor under a formal or informal employment contract. These transactions usually occur in a labor market where wages are market-determined.^{[10][16]} In exchange for the wages paid, the work product generally becomes the undifferentiated property of the employer, except for special cases such as the vesting of intellectual property patents in the United States where patent rights are usually vested in the original personal inventor. A wage laborer is a person whose primary means of income is from the selling of his or her labor in this way.^[17]

In modern mixed economies such as that of the OECD countries, it is currently the dominant form of work arrangement. Although most work occurs following this structure, the wage work arrangements of CEOs, professional employees, and professional contract workers are sometimes conflated with class assignments, so that "wage labor" is considered to apply only to unskilled, semi-skilled or manual labor.^[18]

Wage slavery

[edit]

Main article: Labour economics

See also: Exploitation of labour

Wage labor, as institutionalized under today's market economic systems, has been criticized,^[17] especially by socialists,^{[18][19][20][21]} using the pejorative term wage slavery.^{[22][23]} Socialists draw parallels between the trade of labor as a commodity and slavery. Cicero is also known to have suggested such parallels.^[24]

The American philosopher John Dewey posited that until "industrial feudalism" is replaced by "industrial democracy", politics will be "the shadow cast on society by big business".^[25] Thomas Ferguson has postulated in his investment theory of party competition that the undemocratic nature of economic institutions under capitalism causes elections to become occasions when blocs of investors coalesce and compete to control the state plus cities.^[26]

American business theorist Jeffrey Pfeffer posits that contemporary employment practices and employer commonalities in the United States, including toxic working environments, job insecurity, long hours and increased performance pressure from management, are

responsible for 120,000 excess deaths annually, making the workplace the fifth leading cause of death in the United States.^{[27][28]}

Employment contract

[edit]

Main article: Employment contract

Australia

[edit]

Australian employment has been governed by the Fair Work Act since 2009.^[29]

Bangladesh

[edit]

Bangladesh Association of International Recruiting Agencies (BAIRA) is an association of national level with its international reputation of co-operation and welfare of the migrant workforce as well as its approximately 1200 members agencies in collaboration with and support from the Government of Bangladesh.^[18]

Canada

[edit]

In the Canadian province of Ontario, formal complaints can be brought to the Ministry of Labour. In the province of Quebec, grievances can be filed with the Commission des normes du travail.^[21]

Germany

[edit]

Two of the prominent examples of work and employment contracts in Germany are the **Werkvertrag**^{[30][31]} or the **Arbeitsvertrag**,^{[32][33][34][35]} which is a form of Dienstleistungsvertrag (service-oriented contract). An Arbeitsvertrag can also be temporary,^[36] whereas a temporary worker is working under **Zeitarbeit**^[37] or **Leiharbeit**.^[38] Another employment setting is **Arbeitnehmerüberlassung** (ANÜ).^{[39][40][41]}

India

[edit]

Main article: Labour in India

India has options for a fixed term contract or a permanent contract. Both contracts are entitled to minimum wages, fixed working hours and social security contributions.[²¹]

Pakistan

[edit]

Pakistan has no contract Labor, Minimum Wage and Provident Funds Acts. Contract labor in Pakistan must be paid minimum wage and certain facilities are to be provided to labor. However, the Acts are not yet fully implemented.[¹⁸]

Philippines

[edit]

In the Philippines, employment is regulated by the Department of Labor and Employment.[⁴²]

Sweden

[edit]

According to Swedish law,^[43] there are three types of employment.

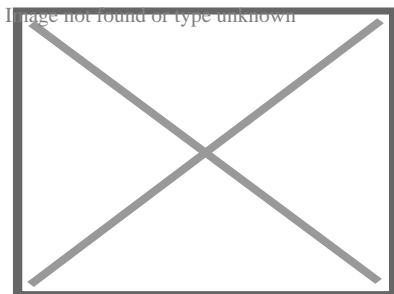
- Test employment (Swedish: *Provanställning*), where the employer hires a person for a test period of 6 months maximum. The employment can be ended at any time without giving any reason. This type of employment can be offered only once per employer and in employee combination. Usually, a time limited or normal employment is offered after a test employment.^[44]
- Time limited employment (Swedish: *Tidsbegränsad anställning*). The employer hires a person for a specified time. Usually, they are extended for a new period. Total maximum two years per employer and employee combination, then it automatically counts as a normal employment.
- Normal employment (Swedish: *Tillsvidareanställning / Fast anställning*), which has no time limit (except for retirement etc.). It can still be ended for two reasons: **personal reason**, immediate end of employment only for strong reasons such as crime, or **lack of work tasks** (Swedish: *Arbetsbrist*), cancellation of employment, usually because of bad income for the company. There is a cancellation period of 1–6 months, and rules for how to select employees, basically those with shortest employment time shall be cancelled first.^[44]

There are no laws about minimum salary in Sweden. Instead, there are agreements between employer organizations and trade unions about minimum salaries, and other employment conditions.

There is a type of employment contract which is common but not regulated in law, and that is Hour employment (Swedish: *Timanställning*), which can be Normal employment (unlimited), but the work time is unregulated and decided per immediate need basis. The employee is expected to be answering the phone and come to work when needed, e.g. when someone is ill and absent from work. They will receive salary only for actual work time and can in reality be fired for no reason by not being called anymore. This type of contract is common in the public sector.^[44]

United Kingdom

[edit]



A call centre worker confined to a small workstation/booth

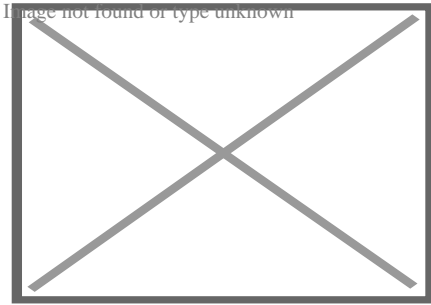
In the United Kingdom, employment contracts are categorized by the government into the following types:^[45]

- Fixed-term contract: last for a certain length of time, are set in advance, end when a specific task is completed, ends when a specific event takes place.
- Full-time or part-time contract: has no defined length of time, can be terminated by either party, is to accomplish a specific task, specified number of hours.^[42]
- Agency staff
- Freelancers, Consultants and Contractors
- Zero-hour contracts

United States

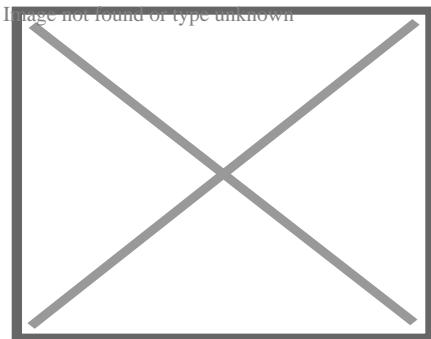
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See also: United States labor law, List of largest employers in the United States, Labor unions in the United States, and Independent contracting in the United States



All employees, private industries, by branches

For purposes of U.S. federal income tax withholding, 26 U.S.C. § 3401(c) provides a definition for the term "employee" specific to chapter 24 of the Internal Revenue Code:



Government employment as % of total employment in EU

"For purposes of this chapter, the term "employee" includes an officer, employee, or elected official of the United States, a State, or any political subdivision thereof, or the District of Columbia, or any agency or instrumentality of any one or more of the foregoing. The term "employee" also includes an officer of a corporation."^[46] This definition does not exclude all those who are commonly known as 'employees'. "Similarly, Latham's instruction which indicated that under 26 U.S.C. § 3401(c) the category of 'employee' does not include privately employed wage earners is a preposterous reading of the statute. It is obvious that within the context of both statutes the word 'includes' is a term of enlargement not of limitation, and the reference to certain entities or categories is not intended to exclude all others."^[47]

Employees are often contrasted with independent contractors, especially when there is dispute as to the worker's entitlement to have matching taxes paid, workers compensation, and unemployment insurance benefits. However, in September 2009, the court case of *Brown v. J. Kaz, Inc.* ruled that independent contractors are regarded as employees for the purpose of discrimination laws if they work for the employer on a regular basis, and said employer directs the time, place, and manner of employment.^[42]

In non-union work environments, in the United States, unjust termination complaints can be brought to the United States Department of Labor.^[48]

Labor unions are legally recognized as representatives of workers in many industries in the United States. Their activity today centers on collective bargaining over wages, benefits,

and working conditions for their membership, and on representing their members in disputes with management over violations of contract provisions. Larger unions also typically engage in lobbying activities and electioneering at the state and federal level.^[42]

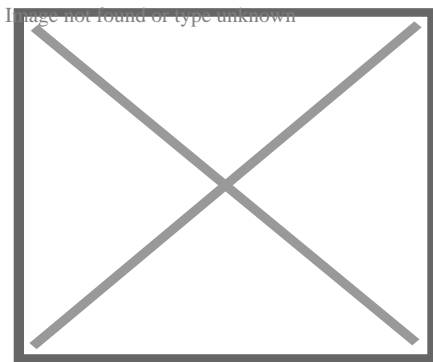
Most unions in America are aligned with one of two larger umbrella organizations: the AFL–CIO created in 1955, and the Change to Win Federation which split from the AFL–CIO in 2005. Both advocate policies and legislation on behalf of workers in the United States and Canada, and take an active role in politics. The AFL–CIO is especially concerned with global trade issues.^[26]

Age-related issues

[edit]

Younger age workers

[edit]



Youth employment rate in the US, i.e. the ratio of employed persons (15–24Y) in an economy to total labor force (15–24Y)^[49]

Main article: Young worker safety and health

Young workers are at higher risk for occupational injury and face certain occupational hazards at a higher rate; this is generally due to their employment in high-risk industries. For example, in the United States, young people are injured at work at twice the rate of their older counterparts.^[50] These workers are also at higher risk for motor vehicle accidents at work, due to less work experience, a lower use of seat belts, and higher rates of distracted driving.^[51]^[52] To mitigate this risk, those under the age of 17 are restricted from certain types of driving, including transporting people and goods under certain circumstances.^[51]

High-risk industries for young workers include agriculture, restaurants, waste management, and mining.^[50]^[51] In the United States, those under the age of 18 are restricted from certain jobs that are deemed dangerous under the Fair Labor Standards Act.^[51]

Youth employment programs are most effective when they include both theoretical classroom training and hands-on training with work placements.^[53]

In the conversation of employment among younger aged workers, youth unemployment has also been monitored. Youth unemployment rates tend to be higher than the adult rates in every country in the world.^[54]

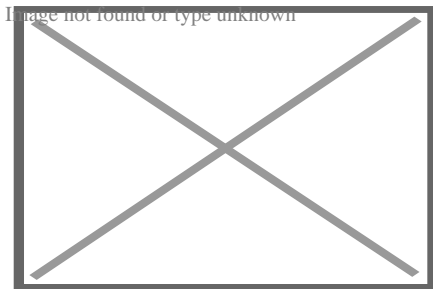
Older age workers

[edit]

Those older than the statutory defined retirement age may continue to work, either out of enjoyment or necessity. However, depending on the nature of the job, older workers may need to transition into less-physical forms of work to avoid injury. Working past retirement age also has positive effects, because it gives a sense of purpose and allows people to maintain social networks and activity levels.^[55] Older workers are often found to be discriminated against by employers.^[56]

Working poor

[edit]



A worker in Dhaka, Bangladesh

Employment is no guarantee of escaping poverty, the International Labour Organization (ILO) estimates that as many as 40% of workers are poor, not earning enough to keep their families above the \$2 a day poverty line.^[44] For instance, in India most of the chronically poor are wage earners in formal employment, because their jobs are insecure and low paid and offer no chance to accumulate wealth to avoid risks.^[44] According to the UNRISD, increasing labor productivity appears to have a negative impact on job creation: in the 1960s, a 1% increase in output per worker was associated with a reduction in employment growth of 0.07%, by the first decade of this century the same productivity increase implies reduced employment growth by 0.54%.^[44] Both increased employment opportunities and increased labor productivity (as long as it also translates into higher wages) are needed to tackle poverty. Increases in employment without increases in productivity leads to a rise in the number of "working poor", which is why some experts are now promoting the creation of "quality" and not "quantity" in labor market policies.^[44] This approach does highlight how higher productivity has helped reduce poverty in East Asia, but the negative impact is

beginning to show.^[44] In Vietnam, for example, employment growth has slowed while productivity growth has continued.^[44] Furthermore, productivity increases do not always lead to increased wages, as can be seen in the United States, where the gap between productivity and wages has been rising since the 1980s.^[44] Oxfam and social scientist Mark Robert Rank have argued that the economy of the United States is failing to provide jobs that can adequately support families.^[57]^[58] According to sociologist Matthew Desmond, the US "offers some of the lowest wages in the industrialized world," which has "swelled the ranks of the working poor, most of whom are thirty-five or older."^[59]

Researchers at the Overseas Development Institute argue that there are differences across economic sectors in creating employment that reduces poverty.^[44] 24 instances of growth were examined, in which 18 reduced poverty. This study showed that other sectors were just as important in reducing unemployment, such as manufacturing.^[44] The services sector is most effective at translating productivity growth into employment growth. Agriculture provides a safety net for jobs and economic buffer when other sectors are struggling.^[44]

Growth, employment and poverty^[44]

	Number of episodes	Rising agricultural employment	Rising industrial employment	Rising services employment
Growth episodes associated with falling poverty rates	18	6	10	15
Growth episodes associated with no fall in poverty rates	6	2	3	1

Models of the employment relationship

[edit]

Scholars conceptualize the employment relationship in various ways.^[60] A key assumption is the extent to which the employment relationship necessarily includes conflicts of interests between employers and employees, and the form of such conflicts.^[61] In economic theorizing, the labor market mediates all such conflicts such that employers and employees who enter into an employment relationship are assumed to find this arrangement in their own self-interest. In human resource management theorizing, employers and employees are assumed to have shared interests (or a unity of interests, hence the label "unitarism"). Any conflicts that exist are seen as a manifestation of poor human resource management policies or interpersonal clashes such as personality conflicts, both of which can and should be managed away. From the perspective of pluralist industrial relations, the employment relationship is characterized by a plurality of stakeholders with legitimate interests (hence the label "pluralism"), and some conflicts of interests are seen as inherent in the employment relationship (e.g., wages v. profits). Lastly, the critical paradigm emphasizes antagonistic conflicts of interests between various groups (e.g., the competing capitalist and working classes in a Marxist framework) that are part of a deeper social conflict of unequal

power relations. As a result, there are four common models of employment:[⁶²]

1. Mainstream economics: employment is seen as a mutually advantageous transaction in a free market between self-interested legal and economic equals
2. Human resource management (unitarism): employment is a long-term partnership of employees and employers with common interests
3. Pluralist industrial relations: employment is a bargained exchange between stakeholders with some common and some competing economic interests and unequal bargaining power due to imperfect labor markets[⁴⁴]
4. Critical industrial relations: employment is an unequal power relation between competing groups that is embedded in and inseparable from systemic inequalities throughout the socio-politico-economic system.

These models are important because they help reveal why individuals hold differing perspectives on human resource management policies, labor unions, and employment regulation.[⁶³] For example, human resource management policies are seen as dictated by the market in the first view, as essential mechanisms for aligning the interests of employees and employers and thereby creating profitable companies in the second view, as insufficient for looking out for workers' interests in the third view, and as manipulative managerial tools for shaping the ideology and structure of the workplace in the fourth view.[⁶⁴]

Academic literature

[edit]

Literature on the employment impact of economic growth and on how growth is associated with employment at a macro, sector and industry level was aggregated in 2013.[⁶⁵]

Researchers found evidence to suggest growth in manufacturing and services have good impact on employment. They found GDP growth on employment in agriculture to be limited, but that value-added growth had a relatively larger impact.[⁴⁴] The impact on job creation by industries/economic activities as well as the extent of the body of evidence and the key studies. For extractives, they again found extensive evidence suggesting growth in the sector has limited impact on employment. In textiles, however, although evidence was low, studies suggest growth there positively contributed to job creation. In agri-business and food processing, they found impact growth to be positive.[⁶⁵]

They found that most available literature focuses on OECD and middle-income countries somewhat, where economic growth impact has been shown to be positive on employment. The researchers didn't find sufficient evidence to conclude any impact of growth on employment in LDCs despite some pointing to the positive impact, others point to limitations. They recommended that complementary policies are necessary to ensure economic growth's positive impact on LDC employment. With trade, industry and investment, they only found limited evidence of positive impact on employment from

industrial and investment policies and for others, while large bodies of evidence does exist, the exact impact remains contested.[⁶⁵]

Researchers have also explored the relationship between employment and illicit activities. Using evidence from Africa, a research team found that a program for Liberian ex-fighters reduced work hours on illicit activities. The employment program also reduced interest in mercenary work in nearby wars. The study concludes that while the use of capital inputs or cash payments for peaceful work created a reduction in illicit activities, the impact of training alone is rather low.[⁶⁶]

Globalization and employment relations

[edit]

The balance of economic efficiency and social equity is the ultimate debate in the field of employment relations.[⁶⁷] By meeting the needs of the employer; generating profits to establish and maintain economic efficiency; whilst maintaining a balance with the employee and creating social equity that benefits the worker so that he/she can fund and enjoy healthy living; proves to be a continuous revolving issue in westernized societies.[⁶⁷]

Globalization has affected these issues by creating certain economic factors that disallow or allow various employment issues. Economist Edward Lee (1996) studies the effects of globalization and summarizes the four major points of concern that affect employment relations:

1. International competition, from the newly industrialized countries, will cause unemployment growth and increased wage disparity for unskilled workers in industrialized countries. Imports from low-wage countries exert pressure on the manufacturing sector in industrialized countries and foreign direct investment (FDI) is attracted away from the industrialized nations, towards low-waged countries.[⁶⁷]
2. Economic liberalization will result in unemployment and wage inequality in developing countries. This happens as job losses in uncompetitive industries outstrip job opportunities in new industries.
3. Workers will be forced to accept worsening wages and conditions, as a global labor market results in a "race to the bottom". Increased international competition creates a pressure to reduce the wages and conditions of workers.[⁶⁷]
4. Globalization reduces the autonomy of the nation state. Capital is increasingly mobile and the ability of the state to regulate economic activity is reduced.

What also results from Lee's (1996) findings is that in industrialized countries an average of almost 70 per cent of workers are employed in the service sector, most of which consists of non-tradable activities. As a result, workers are forced to become more skilled and develop sought after trades, or find other means of survival. Ultimately this is a result of changes and trends of employment, an evolving workforce, and globalization that is represented by a more skilled and increasing highly diverse labor force, that are growing in non standard

forms of employment (Markey, R. et al. 2006).[⁶⁷]

Alternatives

[edit]

Subcultures

[edit]

Various youth subcultures have been associated with not working, such as the hippie subculture in the 1960s and 1970s (which endorsed the idea of "dropping out" of society) and the punk subculture.

Post-secondary education

[edit]

One of the alternatives to work is engaging in post-secondary education at a college, university or professional school. One of the major costs of obtaining a post-secondary education is the opportunity cost of forgone wages due to not working. At times when jobs are hard to find, such as during recessions, unemployed individuals may decide to get post-secondary education, because there is less of an opportunity cost.

Social assistance

[edit]

In some countries, individuals who are not working can receive social assistance support (e.g., welfare or food stamps) to enable them to rent housing, buy food, repair or replace household goods, maintenance of children and observe social customs that require financial expenditure.

Volunteerism

[edit]

Workers who are not paid wages, such as volunteers who perform tasks for charities, hospitals or not-for-profit organizations, are generally not considered employed. One exception to this is an internship, an employment situation in which the worker receives training or experience (and possibly college credit) as the chief form of compensation.[⁶⁸]

Indentured servitude and slavery

[edit]

Those who work under obligation for the purpose of fulfilling a debt, such as indentured servants, or as property of the person or entity they work for, such as slaves, do not receive pay for their services and are not considered employed. Some historians^[*which?*] suggest that slavery is older than employment, but both arrangements have existed for all recorded history.^[*citation needed*] Indentured servitude and slavery are not considered compatible with human rights or with democracy.^[*68*]

Self-employment

[edit]

These paragraphs are an excerpt from Self-employment.^[edit]

The examples and perspective in this article **may not represent a worldwide view of the subject**. You may improve this article, discuss the issue on the talk page, or create a new article, as appropriate. (*September 2023*) (*Learn how and when to remove this message*)

Self-employment is the state of working for oneself rather than an employer. Tax authorities will generally view a person as self-employed if the person chooses to be recognised as such or if the person is generating income for which a tax return needs to be filed. In the real world, the critical issue for tax authorities is not whether a person is engaged in business activity (called *trading* even when referring to the provision of a service) but whether the activity is profitable and therefore potentially taxable. In other words, the trading is likely to be ignored if there is no profit, so occasional and hobby- or enthusiast-based economic activity is generally ignored by tax authorities. Self-employed people are usually classified as a sole proprietor (or sole trader), independent contractor, or as a member of a partnership.

Self-employed people generally find their own work rather than being provided with work by an employer and instead earn income from a profession, a trade, or a business that they operate. In some countries, such as the United States and the United Kingdom, the authorities are placing more emphasis on clarifying whether an individual is self-employed or engaged in disguised employment, in other words pretending to be in a contractual intra-business relationship to hide what is in fact an employer-employee relationship.

Local employment

[edit]

Local employment initiatives aim to ensure that residents of the area adjacent to an employers' premises are offered employment there. Local jobs initiatives are common in a construction context.^[*69*] In retail, the Westfield Centre in west London, which opened in 2008, has been noted as an example offering employment to local residents: during the period when the centre was under construction, up to 3000 local people received pre-employment training through a partnership scheme aiming to ensure that a significant

proportion of the centre's jobs were taken up by local people. 40% of the centre's management staff had been locally recruited at the time when the centre opened.^[70]

Statistics

[edit]

Main articles: List of sovereign states by employment rate and Employment-to-population ratio

See also

[edit]

- Alternative employment arrangements
- Automation
- Bullshit job
- Career-oriented social networking market
- Critique of work
- Domestic inquiry
- Employer branding
- Employer registration
- Employment gap
- Employment of autistic people
- Employment rate
- Employment website
- *The End of Work*
- Equal opportunity employment
- Equal pay for equal work
- Ethnic Penalty
- Faithless servant
- Green growth
- Job analysis
- Job description
- Job guarantee
- Jobless recovery
- Labor economics
- Labor power
- Labor rights
- List of largest employers
- Lump of labor fallacy
- Onboarding
- Payroll
- Personnel selection
- Post-work society
- Protestant work ethic
- Refusal of work
- Reserve army of labor (Marxism)

- Salary inversion
- Staffing models
- Universal basic income
- Work ethic
- Work (human activity)

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[edit]

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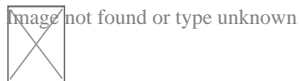
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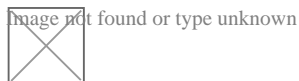
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Employment

Classifications

- Academic tenure
- Casual
- Contingent work
- Full-time job
- Gig worker
- Job sharing
- Part-time job
- Self-employment
- Side job
- Skilled worker
 - Journeyman
 - Technician
 - Tradesperson
- Independent contractor
- Labour hire
- Temporary work
- Laborer
- Wage labor

Hiring

- Application
- Background check
- Business networking
- Cover letter
- Curriculum vitae
- Drug testing
- Employment contract
- Employment counsellor
- Executive search
 - list
- Induction programme
- Job fair
- Job fraud
- Job hunting
- Job interview
- Letter of recommendation
- Onboarding
- Overqualification
- Person–environment fit
- Personality–job fit theory
- Personality hire
- Probation
- Realistic job preview
- Recruitment
- Résumé
- Simultaneous recruiting of new graduates
- Underemployment
- Work-at-home scheme
- Cooperative
- Employee
- Employer
- Internship

Roles

- Job
- Labour hire
- Permanent employment
- Supervisor
- Volunteering

Working class

- Blue-collar
- Green-collar
- Grey-collar
- Pink-collar
- Precariat
- White-collar
- Red-collar
- New-collar
- No-collar
- Orange-collar
- Scarlet-collar
- Black-collar
- Gold-collar

- Apprenticeship
- Artisan
 - Master craftsman
- Avocation
- Career assessment
- Career counseling
- Career development
- Coaching
- Creative class
- Education
 - Continuing education
 - E-learning
 - Employability
 - Further education
 - Graduate school
 - Induction training
 - Knowledge worker
 - Licensure
 - Lifelong learning
 - Overspecialization
 - Practice-based professional learning
 - Professional association
 - Professional certification
 - Professional development
 - Professional school
 - Reflective practice
 - Retraining
 - Vocational education
 - Vocational school
 - Vocational university
- Mentorship
- Occupational Outlook Handbook
- Practice firm
- Profession
 - Operator
 - Professional
- Tradesman
- Vocation

Career and training

Attendance

- Break
- Break room
- Career break
- Furlough
- Gap year
- Leave of absence
- Long service leave
- No call, no show
- Sabbatical
- Sick leave
- Time clock
- 35-hour workweek
- Four-day week
- Eight-hour day
- 996 working hour system

Schedules

- Flextime
- On-call
- Overtime
- Remote work
- Six-hour day
- Shift work
- Working time
- Workweek and weekend

Wages and salaries

- Income bracket
- Income tax
- Living wage
- Maximum wage
- National average salary
 - World
 - Europe
- Minimum wage
 - Canada
 - Hong Kong
 - Europe
 - United States
- Progressive wage
 - Singapore
- Overtime rate
- Paid time off
- Performance-related pay
- Salary cap
- Wage compression
- Working poor

Benefits

- Annual leave
- Casual Friday
- Child care
- Disability insurance
- Health insurance
- Life insurance
- Marriage leave
- Parental leave
- Pension
- Sick leave
 - United States
- Take-home vehicle
- Crunch
- Epilepsy and employment
- Human factors and ergonomics
- Karoshi
- List of countries by rate of fatal workplace accidents
- Occupational burnout
- Occupational disease
- Occupational exposure limit
- Occupational health psychology
- Occupational injury
- Occupational noise

Safety and health

- Occupational stress
- Personal protective equipment
- Repetitive strain injury
- Right to sit
 - United States
- Sick building syndrome
- Work accident
 - Occupational fatality
- Workers' compensation
- Workers' right to access the toilet
- Workplace health promotion
- Workplace phobia
- Workplace wellness
- Affirmative action

Equal opportunity

- Equal pay for equal work
- Gender pay gap
- Glass ceiling

Infractions

- Corporate collapses and scandals
 - Accounting scandals
 - Control fraud
 - Corporate behaviour
 - Corporate crime
- Discrimination
- Exploitation of labour
- Dress code
- Employee handbook
- Employee monitoring
- Evaluation
- Labor law
- Sexual harassment
- Sleeping while on duty
- Wage theft
- Whistleblower
- Workplace bullying
- Workplace harassment
- Workplace incivility
- Boreout
- Careerism
- Civil conscription
- Conscription
- Critique of work
- Dead-end job
- Job satisfaction
- McJob
- Organizational commitment
- Refusal of work
- Slavery

Willingness

- Bonded labor
- Human trafficking
- Labor camp
- Penal labor
- Peonage
- Truck wages
- Unfree labor
- Wage slavery
- Work ethic
- Work–life interface
 - Downshifting
 - Slow living
- Workaholic

Termination

- At-will employment
- Dismissal
 - Banishment room
 - Constructive dismissal
 - Wrongful dismissal
- Employee offboarding
- Exit interview
- Layoff
- Notice period
- Pink slip
- Resignation
 - Letter of resignation
- Restructuring
- Retirement
 - Mandatory retirement
 - Retirement age
 - Retirement planning
- Severance package
 - Golden handshake
 - Golden parachute
- Turnover

Unemployment

- Barriers to entry
- Discouraged worker
- Economic depression
 - Great Depression
 - Long Depression
- Frictional unemployment
- Full employment
- Graduate unemployment
- Involuntary unemployment
- Jobless recovery
- Phillips curve
- Recession
 - Great Recession
 - Job losses caused by the Great Recession
 - Lists of recessions
 - Recession-proof job
- Reserve army of labor
- Structural unemployment
- Technological unemployment
- Types of unemployment
- Unemployment benefits
- Unemployment Convention, 1919
- Unemployment extension
- List of countries by unemployment rate
- Employment-to-population ratio
 - List
- Wage curve
- Youth unemployment
- Workfare
- Unemployment insurance
- Make-work job
- Job creation program
- Job creation index
- Job guarantee
- Employer of last resort
- Guaranteed minimum income
- Right to work
- *Historical:*
- *U.S.A.:*
- Civil Works Administration
- Works Progress Administration

Public programs

Comprehensive Employment and Training Act

See also

- Bullshit job
- Busy work
- Credentialism and educational inflation
- Emotional labor
- Evil corporation
- Going postal
- Kiss up kick down
- Labor rights
- Make-work job
- Narcissism in the workplace
- Post-work society
- Presenteeism
- Psychopathy in the workplace
- Sunday scaries
- Slow movement (culture)
- Toxic leader
- Toxic workplace
- Workhouse

See also templates

- Aspects of corporations
- Aspects of jobs
- Aspects of occupations
- Aspects of organizations
- Aspects of workplaces
- Corporate titles
- Critique of work
- Organized labor

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Economics

- Microeconomics
 - Decision theory
 - Price theory
 - Game theory
 - Contract theory
 - Mechanism design
- Theoretical**
 - Macroeconomics
 - Mathematical economics
 - Complexity economics
 - Computational economics
 - Agent-based computational economics
 - Behavioral economics
 - Pluralism in economics
 - Econometrics
 - Economic statistics
- Empirical**
 - Experimental economics
 - Economic history

Applied

- Agriculture
- Business
- Cultural
- Demographic
- Development
- Ecological
- Education
- Engineering
- Environmental
- Evolutionary
- Financial
- Geographic
- Happiness
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- History
- Information
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- Labour
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- Personnel
- Planning
- Policy
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- Public choice
- Social choice
- Regional
- Resources
- Rural
- Service
- Urban
- Welfare

**Schools
(history)**

- Attention
- Mainstream
- Heterodox
- American (National)
- Ancient thought
- Anarchist
 - Mutualism
- Austrian
- Behavioral
- Buddhist
- Chartalism
 - Modern monetary theory
- Chicago
- Classical
- Critique of political economy
- Democratic
- Disequilibrium
- Ecological
- Evolutionary
- Feminist
- Georgism
- Happiness
- Historical
- Humanistic
- Institutional
- Keynesian
 - Neo- (neoclassical–Keynesian synthesis)
 - New
 - Post-
 - Circuitism
- Malthusianism
- Marginalism
- Marxian
 - Neo-
- Mercantilism
- Mixed
- Neoclassical
 - Lausanne
- New classical
 - Real business-cycle theory
- New institutional
- Physiocracy
- Socialist
- Stockholm
- Supply-side
- Thermo

- de Mandeville
- Quesnay
- Smith
- Malthus
- Say
- Ricardo
- von Thünen
- List
- Bastiat
- Cournot
- Mill
- Gossen
- Marx
- Walras
- Jevons
- George
- Menger
- Marshall
- Edgeworth
- Clark
- Pareto
- von Böhm-Bawerk
- von Wieser
- Veblen
- Fisher
- Pigou
- Heckscher
- von Mises
- Schumpeter
- Keynes
- Knight
- Polanyi
- Frisch
- Sraffa
- Myrdal
- Hayek
- Kalecki
- Röpke
- Kuznets
- Tinbergen
- Robinson
- von Neumann
- Hicks
- Lange
- Leontief
- Galbraith
- Koopmans
- Schumacher
- Friedman
- Samuelson

Economists

- Lists**
 - Glossary
 - Economists
 - Publications (journals)
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- Category
- Index
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- Outline
- Publications
- Business portal

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Capitalism

Aspects and perspectives

General

- Anarchy of production
- Business cycle
- Centralization
- Competition
- Depression
- Deregulation
- Economic bubble
- Economic development
- Economic liberalism
- Economic planning
- Entrepreneurship
- Ecopreneurship
- Externality
- Financial crisis
- Financial Revolution
- Globalization
- History of capitalist theory
- Industrial Revolution
- Invention
- Market economy
- Market failure
- Merchantilism
- Meritocracy
- Multinational corporation
- Nationalization
- Oligopoly
- Perspectives on capitalism by school of thought
- Privatization
- Profit
- Property rights
- Recession
- Regulation
- Wage labor
- Wealth

Ideology

- Anglo-Saxon
- Authoritarian
- Conservative
- Corporate
- Democratic
- Dirigist
- Free-market
- Humanistic
- *Laissez-faire*
- Liberal
- Libertarian
- Market
- Mercantilist
- Mixed
- Monopoly
- National
- Neo
- Neoliberal
- Nordic
- Private
- Raw
- Regulated market
- Regulatory
- Rhine
- Social
- State
- State-sponsored
- Welfare
- Advertising
- American Dream
- Black Friday
- Consumerism
- Decentralization
- Economic freedom
- Economic mobility
- Individualism
- Liberalism
- Liberty
- Mainstream
- Philanthropy
- Private foundation
- Private property
- Rule of law
- Social alienation
- Spontaneous order

Cultural aspects

Social aspects

- Corporatism
- Economic inequality
- Employment
- Freedom of association
- Labor market flexibility
- Labor supply
- Productivity
- Prosperity
- Syndicate
- Social venture capital
- Unemployment
- Anti-capitalism
- Capitalist propaganda
- Critique of political economy

Criticism

- Critique of work
- Market fundamentalism
- Marxism
- Wage slavery
- Anarchism
- Anarcho-communism
- Anarcho-primitivism
- Anarcho-syndicalism
- Collectivist anarchism
- Communalism
- Communism
- Economic democracy
- Eco-socialism

Antithesis

- Free-market socialism
- Green anarchism
- Individualist anarchism
- Libertarian socialism
- Market anarchism
- Market socialism
- Mutualism
- Post-capitalism
- Post-scarcity economy
- Sharing economy
- Social anarchism
- Socialism
- Syndicalism

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Aspects of workplaces

- Absenteeism
- Abusive supervision
- Aggression
- Anti-pattern
- Artificial intelligence
- Bullying
- Climate
- Culture
- Computer surveillance
- Conflict
- Control freak
- Counterproductive behavior
- Coworking
- Culture of fear
- Democracy
- Deviance
- Discrimination
- Diversity
- Divide and rule
- Drug tests
- Effects of overtime
- Emotional labor
- Emotions
- Employee assistance
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- Evaluation
- Feminisation
- Generations
- Goofing off
- Gossip
- Happiness
- Harassment
- Health promotion
- Health surveillance
- Hostile work environment
- Humor
- Incivility
- Inequality
- Intervention
- Jargon
- Kick the cat
- Kiss up kick down
- Listening

Topics

See also

- o Corporation
- o Employment
- o Factory
- o Headquarters
- o Job
- o Job sharing
- o Labour movement
- o Labor rights
- o Office
- o Organization
- o Remote work
- o Strike action
- o Trade union
- o Whistleblower
- o Aspects of corporations
- o Aspects of jobs
- o Aspects of occupations
- o Aspects of organizations
- o Employment

Templates

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Other

About chart of accounts

This article is about accounting at the entity level. For national accounting, see System of National Accounts.

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Part of a series on

Accounting

Early 19th-century German ledger

Image not found or type unknown

- Constant purchasing power
- Historical cost
- Management
- Tax

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

A **chart of accounts (COA)** is a list of financial accounts and reference numbers, grouped into categories, such as assets, liabilities, equity, revenue and expenses, and used for recording transactions in the organization's general ledger. Accounts may be associated with an identifier (account number) and a caption or header and are coded by account type. In computerized accounting systems with computable quantity accounting, the accounts can have a quantity measure definition. Account numbers may consist of numerical, alphabetic, or alpha-numeric characters, although in many computerized environments, like the SIE format, only numerical identifiers are allowed. The structure and headings of accounts should assist in consistent posting of transactions. Each nominal ledger account is unique, which allows its ledger to be located. The accounts are typically arranged in the order of the customary appearance of accounts in the financial statements: balance sheet accounts followed by profit and loss accounts.

The charts of accounts can be picked from a standard chart of accounts, like the BAS in Sweden. In some countries, charts of accounts are defined by the accountant from a standard general layouts or as regulated by law. However, in most countries it is entirely up to each accountant to design the chart of accounts.

Administration

[edit]

A chart of accounts is usually created for an organization by an accountant and available for use by the bookkeeper.

Each account in the chart of accounts is typically assigned a name. Accounts may also be assigned a unique account number by which the account can be identified. Account numbers may be structured to suit the needs of an organization, such as digit/s representing a division of the company, a department, the type of account, etc. The first digit might, for example, signify the type of account (asset, liability, etc.). In accounting software, using the account number may be a more rapid way to post to an account, and allows accounts to be presented in numeric order rather than alphabetic order.

Accounts are used in the generation of a trial balance, a list of the active general ledger accounts with their respective debit and credit balances used to test the completeness of a set of accounts: if the debit and credit totals match, the indication is that the accounts are being correctly maintained. However, a balanced trial balance does not guarantee that there are no errors in the individual ledger entries.

Accounts may be added to the chart of accounts as needed; they would not generally be removed, especially if any transaction had been posted to the account or if there is a non-zero balance.

International aspects and accounting information interchange – Charts of accounts and tax harmonisation issues

[edit]

While some countries define standard national charts of accounts (for example France and Germany) others such as the United States and United Kingdom do not. In the European Union, most countries codify a national GAAP (consistent with the EU accounting directives) and also require IFRS (as outlined by the IAS regulation) for public companies. The former often define a chart of accounts while the latter does not. The European Commission has spent a great deal of effort on administrative tax harmonisation, and this harmonization is the main focus of the latest version of the EU VAT directive, which aims to achieve better harmonization and support electronic trade documents, such as electronic invoices used in cross border trade, especially within the European Union Value Added Tax Area. However, since national GAAPs often serve as the basis for determining income tax, and since income tax law is reserved for the member states, no single uniform EU chart of accounts exists.

Types of accounts

[edit]

There are various types of accounts:^[1]

1. **Asset accounts** are used to identify assets. An asset is a present right of an entity to an economic benefit (CF ^[2] E16). Common examples of asset accounts include cash on hand, cash in bank, receivables, inventory, pre-paid expenses, land, structures, equipment, patents, copyrights, licenses, etc. Goodwill is different from other assets in

- that it is not used in operations and cannot be sold, licensed or otherwise transferred.
2. **Liability accounts** are used to recognize liabilities. A liability is a present obligation of an entity to transfer an economic benefit (CF E37). Common examples of liability accounts include accounts payable, deferred revenue, bank loans, bonds payable and lease obligations.
 3. **Equity accounts** are used to recognize ownership equity. The terms equity [for profit enterprise] or net assets [not-for-profit enterprise] represent the residual interest in the assets of an entity that remains after deducting its liabilities (CF E61). Equity accounts include common stock, paid-in capital, and retained earnings. Equity accounts can vary depending where an entity is domiciled as some jurisdictions require entities to keep various sub-classifications of equity in separate accounts.
 4. **Revenue accounts** are used to recognize revenue. Revenues are inflows or other enhancements of assets of an entity or settlements of its liabilities (or a combination of both) from delivering or producing goods, rendering services, or carrying out other activities (CF E80).
 5. **Expense accounts** are used to recognize expenses. Expenses are outflows or other using up of assets of an entity or incurrences of its liabilities (or a combination of both) from delivering or producing goods, rendering services, or carrying out other activities (CF E81).
 6. **Gain accounts** are used to recognize gains. Gains are increases in equity (net assets) from transactions and other events and circumstances affecting an entity except those that result from revenues or investments by owners (CF E82). In practice, changes in the market value of assets (positive) or liabilities (negative) are recognized as gains while, for example, interest, dividends, rent or royalties received are recognized as other revenue.
 7. **Loss accounts** are used to recognize losses. Losses are decreases in equity (net assets) from transactions and other events and circumstances affecting an entity except those that result from expenses or distributions to owners (CF E83). In practice, changes in the market value of assets (negative) or liabilities (positive) are recognized as losses while, for example, interest or charitable contributions are recognized as other expenses.
 8. **Income** is the term generally used when referring to revenue and gains together. A separate term for the aggregation of expenses and losses does not exist.
 9. **Contra-accounts** are accounts with negative balances that offset other balance sheet accounts. Examples are accumulated depreciation (offset against fixed assets), and the allowance for bad debts (offset against accounts receivable). Deferred interest is also offset against receivables rather than being classified as a liability. Contra accounts are also often referred to as adjustments or adjusting accounts.

Example Chart of Accounts

[edit]

Sample Chart of Accounts

[edit]

A chart of accounts compatible with IFRS and US GAAP includes balance sheet (assets, liabilities and equity) and the profit and loss (revenue, expenses, gains and losses) classifications. If used by a consolidated or combined entity, it also includes separate classifications for intercompany transactions and balances.

Account Number—Account Title^[3]—Balance: Debit (Dr) / Credit (Cr)

1.0.0 Assets (Dr)

- 1.1.0 Cash And Financial Assets (Dr)
 - 1.1.1 Cash and Cash Equivalents (Dr)
 - 1.1.2 Financial Assets (Investments) (Dr)
 - 1.1.3 Restricted Cash and Financial Assets (Dr)
 - 1.1.4 Additional Financial Assets and Investments (Dr)
- 1.2.0 Receivables And Contracts (Dr)
 - 1.2.1 Accounts, Notes And Loans Receivable (Dr)
 - 1.2.2 Contracts (Dr)
 - 1.2.3 Nontrade And Other Receivables (Dr)
- 1.3.0 Inventory (Dr)
 - 1.3.1 Merchandise (Dr)
 - 1.3.2 Raw Material, Parts And Supplies (Dr)
 - 1.3.3 Work In Process (Dr)
 - 1.3.4 Finished Goods (Dr)
 - 1.3.5 Other Inventory (Dr)
- 1.4.0 Accruals And Additional Assets (Dr)
 - 1.4.1 Prepaid Expense (Dr)
 - 1.4.2 Accrued Income (Dr)
 - 1.4.3 Additional Assets (Dr)
- 1.5.0 Property, Plant And Equipment (Dr)
 - 1.5.1 Land And Land Improvements (Dr)
 - 1.5.2 Buildings, Structures And Improvements (Dr)
 - 1.5.3 Machinery And Equipment (Dr)
 - 1.5.4 Furniture And Fixtures (Dr)
 - 1.5.5 Right Of Use Assets (Classified As PP&E) (Dr)
 - 1.5.6 Other Property, Plant And Equipment (Dr)
 - 1.5.7 Construction In Progress (Dr)
- 1.6.0 Property, Plant And Equipment Accumulated Depreciation And Depletion (Cr)
 - 1.6.1 Accumulated Depletion (Cr)
 - 1.6.2 Accumulated Depreciation (Cr)
- 1.7.0 Intangible Assets (Excluding Goodwill) (Dr)
 - 1.7.1 Intellectual Property (Dr)
 - 1.7.2 Computer Software (Dr)
 - 1.7.3 Trade And Distribution Assets (Dr)
 - 1.7.4 Contracts And Rights (Dr)
 - 1.7.5 Right Of Use Assets (Dr)

- 1.7.6 Crypto Assets (Dr)
- 1.7.7 Other Intangible Assets (Dr)
- 1.7.8 Acquisition In Progress (Dr)
- 1.8.0 Intangible Assets Accumulated Amortization (Cr)
- 1.9.0 Goodwill (Dr)

2.0.0 Liabilities (Cr)

- 2.1.0 Payables (Cr)
 - 2.1.1 Trade Payables (Cr)
 - 2.1.2 Dividends Payable (Cr)
 - 2.1.3 Interest Payable (Cr)
 - 2.1.4 Other Payables (Cr)
- 2.2.0 Accruals And Other Liabilities (Cr)
 - 2.2.1 Accrued Expenses (Including Payroll) (Cr)
 - 2.2.2 Deferred Income (Unearned Revenue) (Cr)
 - 2.2.3 Accrued Taxes (Other Than Payroll) (Cr)
 - 2.2.4 Other (Non-Financial) Liabilities (Cr)
- 2.3.0 Financial Liabilities (Cr)
 - 2.3.1 Notes Payable (Cr)
 - 2.3.2 Loans Payable (Cr)
 - 2.3.3 Bonds (Debentures) (Cr)
 - 2.3.4 Other Debts And Borrowings (Cr)
 - 2.3.5 Lease Obligations (Cr)
 - 2.3.6 Derivative Financial Liabilities (Cr)
 - 2.3.7 Other Financial Liabilities (Cr)
- 2.4.0 Provisions (Contingencies) (Cr)
 - 2.4.1 Customer Related Provisions (Cr)
 - 2.4.2 Litigation And Regulatory Provisions (Cr)
 - 2.4.3 Other Provisions (Cr)

3.0.0 Equity (Cr)

- 3.1.0 Owners Equity (Attributable To Owners Of Parent) (Cr)
 - 3.1.1 Equity At par (Issued Capital) (Cr)
 - 3.1.2 Additional Paid-in Capital (Cr)
- 3.2.0 Retained Earnings (Dr / Cr)
 - 3.2.1 Appropriated (Cr)
 - 3.2.2 Unappropriated (Cr)
 - 3.2.3 Deficit (Dr)
 - 3.2.4 In Suspense Zero
- 3.3.0 Accumulated OCI (Dr / Cr)
 - 3.3.1 Exchange Differences On Translation (Dr / Cr)
 - 3.3.2 Cash Flow Hedges (Dr / Cr)

- 3.3.3 Gains And Losses On Remeasuring Available-For-Sale Investments (Dr / Cr)
- 3.3.4 Remeasurements Of Defined Benefit Plans (Dr / Cr)
- 3.3.5 Revaluation Surplus (IFRS only) (Cr)
- 3.4.0 Other Equity Items (Dr / Cr)
 - 3.4.1 ESOP Related Items (Dr / Cr)
 - 3.4.2 Subscribed Stock Receivables (Dr)
 - 3.4.3 Treasury Stock (Not Extinguished) (Dr)
 - 3.4.4 Miscellaneous Equity (Cr)
- 3.5.0 Noncontrolling (Minority) Interest (Cr)

4.0.0 Revenue (Cr)

- 4.1.0 Recognized Point Of Time (Cr)
 - 4.1.1 Goods (Cr)
 - 4.1.2 Services (Cr)
- 4.2.0 Recognized Over Time (Cr)
 - 4.2.1 Products (Cr)
 - 4.2.2 Services (Cr)
- 4.3.0 Adjustments (Dr)
 - 4.3.1 Variable Consideration (Dr)
 - 4.3.2 Consideration Paid (Payable) To Customers (Dr)
 - 4.3.3 Other Adjustments (Dr)

5.0.0 Expenses (Dr)

- 5.1.0 Expenses Classified By Nature (Dr)
 - 5.1.1 Merchandise, Material, Parts And Supplies (Dr)
 - 5.1.2 Employee Benefits (Dr)
 - 5.1.3 Services (Dr)
 - 5.1.4 Rent, Depreciation, Amortization And Depletion (Dr)
 - 5.1.5 Increase (Decrease) In Inventories Of Finished Goods And Work In Progress (Dr / Cr)
 - 5.1.6 Other Work Performed By Entity And Capitalized (Cr)
- 5.2.0 Expenses Classified By Function (Dr)
 - 5.2.1 Cost Of Sales (Dr)
 - 5.2.2 Selling, General And Administrative (Dr)
 - 5.2.3 Credit Loss (Reversal) On Receivables (Dr / Cr)

6.0.0 Other (Non-Operating) Income And Expenses (Dr / Cr)

- 6.1.0 Other Revenue And Expenses (Dr / Cr)
 - 6.1.1 Other Revenue (Cr)
 - 6.1.2 Other Expenses (Dr)
- 6.2.0 Gains And Losses (Dr / Cr)
 - 6.2.1 Foreign Currency Transaction Gain (Loss) (Dr / Cr)

- 6.2.2 Gain (Loss) On Investments (Dr / Cr)
- 6.2.3 Gain (Loss) On Derivatives (Dr / Cr)
- 6.2.4 Crypto Asset Gain (Loss) (Dr / Cr)
- 6.2.5 Gain (Loss) On Disposal Of Assets (Dr / Cr)
- 6.2.6 Debt Related Gain (Loss) (Dr / Cr)
- 6.2.7 Impairment Loss (Dr)
- 6.2.8 Other Gains And Losses (Dr / Cr)
- 6.3.0 Taxes (Other Than Income And Payroll) And Fees (Dr)
 - 6.3.1 Real Estate Taxes And Insurance (Dr)
 - 6.3.2 Highway (Road) Taxes And Tolls (Dr)
 - 6.3.3 Direct Tax And License Fees (Dr)
 - 6.3.4 Excise And Sales Taxes (Dr)
 - 6.3.5 Customs Fees And Duties (Not Classified As Sales Or Excise) (Dr)
 - 6.3.6 Non-Deductible VAT (GST) (Dr)
 - 6.3.7 General Insurance Expense (Dr)
 - 6.3.8 Administrative Fees (Revenue Stamps) (Dr)
 - 6.3.9 Fines And Penalties (Dr)
 - 6.3.10 Miscellaneous Taxes (Dr)
 - 6.3.11 Other Taxes And Fees (Dr)
- 6.4.0 Income Tax Expense (Benefit) (Dr / Cr)

7.0.0 Intercompany And Related Party Accounts (Dr / Cr)

- 7.1.0 Intercompany And Related Party Assets (Dr)
 - 7.1.1 Intercompany Balances (Eliminated In Consolidation) (Dr)
 - 7.1.2 Related Party Balances (Reported Or Disclosed) (Dr)
 - 7.1.3 Intercompany Investments (Dr)
- 7.2.0 Intercompany And Related Party Liabilities (Cr)
 - 7.2.1 Intercompany Balances (Eliminated In Consolidation) (Cr)
 - 7.2.2 Related Party Balances (Reported Or Disclosed) (Cr)
- 7.3.0 Intercompany And Related Party Income And Expense (Dr / Cr)
 - 7.3.1 Intercompany And Related Party Income (Cr)
 - 7.3.2 Intercompany And Related Party Expenses (Dr)
 - 7.3.3 Income (Loss) From Equity Method Investments (Dr)

French GAAP Chart of Accounts Layout

[edit]

The French generally accepted accounting principles chart of accounts layout is used in France, Belgium, Spain and many francophone countries. The use of the French GAAP chart of accounts layout (but not the detailed accounts) is stated in French law.

In France, liabilities and equity are seen as negative assets and not account types in themselves, just balance accounts.

Profit and Loss Accounts

[edit]

- Class 6 Costs Accounts
- Class 7 Revenues Accounts

Special Accounts

[edit]

- Class 8 Special Accounts

Spanish GAAP Chart of Accounts Layout

[edit]

The Spanish generally accepted accounting principles chart of accounts layout is used in Spain. It is very similar to the French layout.

- Class 3 Stocks Accounts
- Class 4 Third-Party Accounts
- Class 5 Bank & Cash

Profit and Loss Accounts

[edit]

- Class 6 Costs Accounts
- Class 7 Revenues Accounts

Special Accounts

[edit]

- Class 8 Expenses Recognised In Equity
- Class 9 Income Recognised In Equity

Swedish BAS chart of accounts layout

[edit]

The complete Swedish BAS standard chart of about 1250 accounts is also available in English and German texts in a printed publication from the non-profit branch BAS organisation. BAS is a private organisation originally created by the Swedish industry and today owned by a set general interest groups like, several industry organisations, several government authorities (incl GAAP and the revenue service), the Church of Sweden, the audits and accountants organisation and SIE (file format) organisation, as close as

consensus possibly (a Swedish way of working without legal demands).

The BAS chart use is not legally required in Sweden. However, it is politically anchored and so well developed that it is commonly used.

The BAS chart is not an SIS national standard because SIS is organised on pay documentation and nobody in the computer world are paying for standard documents^[citation needed]. BAS were SIS standard but left. SIS Swedish Standards Institute is the Swedish domestic member of ISO. This is not a government procurement problem due to the fact all significant governmental authorities are significant members/part owners of BAS.

An almost identical chart of accounts is used in Norway.

Balance Sheet Accounts

[edit]

Asset accounts

[edit]

- 1150 Buildings and land assets
- 1200 Inventories, Machines
- 1210 Alterna
- 1220 IngDirect Savings
- 1230 Tangerine chequing
- 1240 Account Receivable

Liability accounts

[edit]

- 2300 Loans
- 2400 Short debts (payables 2440)
- 2500 Income Tax Payable
- 2600 VAT Payable
- 2700 Wages Payable
- 2800-2999 other liabilities

Profit & Loss accounts

[edit]

Revenue accounts

[edit]

- 3000 Revenue Accounts

Expense accounts

[edit]

- 4000 Costs directly related to revenues
- 5000-7999 General expense Accounts
- 8000 Financial Accounts
- 9000 Contra-accounts

See also

[edit]

- General ledger
- Financial statement
- BAS Swedish standard chart of accounts, Version in English
- French generally accepted accounting principles
- Metadata, or "*data about data*." The Chart of accounts is in itself *Metadata*. It's a classification scheme that enables (intelligent) aggregation of individual financial transactions into coherent, and hopefully informative, financial statements.
- XBRL eXtensible Business Reporting Language, and the related, required encoding (or "tagging") of public company financial statement data in the U.S. by the Securities and Exchange Commission. In those instances The Chart of accounts must support the required encodings.
- Regulation S-X, Regulation S-K and Proxy statement In the U.S. the Securities and Exchange Commission prescribes and requires numerous quarterly and annual financial statement disclosures. A large portion of the required disclosures are numeric and must be supported by the Chart of accounts.


References

[edit]

1. ^ "*Understanding Asset, Liability, Equity, Income and Expenses | Part-3 Accounting Series*". YouTube. 15 April 2022.
2. ^ "*Statement of Financial Accounting Concepts No. 8, Chapter 4*".
3. ^ "*Chart of Accounts | IFRS and US GAAP*".

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Frequently Asked Questions

What are the main differences between ICD-9 and ICD-10 codes?

The primary differences include the structure and specificity of the codes. ICD-9 uses a numeric system with 3 to 5 digits, while ICD-10 uses an alphanumeric system with 3 to 7 characters, allowing for greater detail and precision in coding medical conditions.

How does the increased complexity of ICD-10 impact medical coders?

The increased complexity requires coders to have more detailed knowledge of medical terminology and anatomy. It necessitates comprehensive training and can initially slow down coding processes as coders adapt to the new system.

What technical challenges might healthcare organizations face during this transition?

Healthcare organizations may encounter issues such as updating or replacing outdated software systems, ensuring interoperability with other systems, managing data conversion from ICD-9 to ICD-10, and maintaining data accuracy across platforms.

How can healthcare providers ensure compliance during the transition from ICD-9 to ICD-10?

Providers can ensure compliance by offering thorough training programs for staff, conducting regular audits and reviews of coding practices, implementing dual coding periods for practice, and collaborating with IT departments to optimize software systems.

What financial implications could arise from transitioning to ICD-10?

Financial implications include initial costs for training personnel, upgrading technology infrastructure, potential disruptions in billing due to errors or delays in coding adaptation, and possible impacts on reimbursement if claims are improperly coded.

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