

## Preface

While Japan has achieved the world's highest life-expectancy under a universal health coverage system, Japan's healthcare system now faces problems caused by various issues, such as low birth rate and an aging society, issues in medical public finance, issues attendant to advancements of healthcare services, and so on. The purpose of this book is to discuss effective management accounting methods for solving these problems now faced by the healthcare system and organizations in Japan. This book focuses on the current management accounting practices undertaken in Japan's healthcare organizations amid the challenging business environment.

A Japanese researcher who studies healthcare organizations and is active in and at the forefront of management accounting research took charge of writing this book, which presents the latest research on today's healthcare management in Japan. This is the first attempt of its kind. The book's contents range from an overview of hospital management in Japan to healthcare organizations' actual use of cost information as well as cost-management and management-control methods (e.g., ABC (Activity-based Costing), BSC (Balanced Scorecard), target costing, amoeba management, the Toyota Production System, divisional income management, etc.), and the adaptability of management accounting methods used for corporate management. This book, however, is intended not to merely show results of research on Japan's healthcare management. Its further purpose is to be a useful reference for consideration of future healthcare management and healthcare administration by medical personnel and administrators of countries that are liable in the future to face similar issues as Japan.

This book has four parts. Part 1 shows existing healthcare systems in Japan, which includes features of cost accounting systems, governance, and financial reporting systems. Part 2 shows cost management for a medical organization, which includes the use of cost information for decision-making, an analysis of cost behavior, and cost management. Part 3 shows management control systems for a medical organization that focuses on an introduction of Balanced Scorecard, amoeba management, and team management. Part 4 consists of various current topics that are not related to management accounting for healthcare in Japan.

We are very grateful to Ms. Lum Pui Yee, in-house desk editor at the World Scientific Publishing Company, for her invaluable support in publishing this book. Also, we would like to express special thanks to Prof. Yasuhiro Monden, the founder of Japan Society of Organization and Accounting and series editor-in-chief, for allowing us to publish this book as Volume 18 of the book series, Japanese Management and International Studies.

December 1, 2021  
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