



Says

What have we heard them say?  
What can we imagine them saying?



Thinks

What are their wants, needs, hopes, and dreams?  
What other thoughts might influence their behavior?

Journal &  
General  
Ledger

Cask &  
Bank book

Managing  
Billing

Insurance  
Claims

Pay  
Patients  
Ledger

BOOK  
KEEPING

Charge  
Register

Maintaining  
Patient  
Records

ACCURATE  
FINANCIAL  
RECORDS

Tracking  
Expenses

Cheque  
Book

Payroll

Reporting

Tax  
Compliance



HEALTH HUB MEDICAL CLINIC

Accounting for  
Healthcare Industry

Finanacial  
Statements

Income &  
Expenditure A/c

LAPSES IN  
MEDICAL  
BILLING

Asset  
Depreciation

Recording  
Expenses

ACCRUAL AND  
CASH  
ACCOUNTING

Balance  
sheet

Inaccurate  
of Financial  
Records

ACCOUNTING  
CHALLENGES

Inproper  
Chart of  
Account

Equity

Ratio of cost  
to Charges

Tax Law  
Changes

Managing  
Bad Debts



Does

What behavior have we observed?  
What can we imagine them doing?



Feels

What are their fears, frustrations, and anxieties?  
What other feelings might influence their behavior?