I. Catalog Description and Credit Hours of Course:

This course is an introduction to health care budgeting and reimbursement and the impact of resource allocation on health care delivery. (3 credits)

II. Prerequisite(s): HA300 with a minimum of “C” or MG301 with a minimum of “C” or consent of department chair.

III. Purposes or Objectives of the Course.
A. To understand Health Care financing from the perspectives of patient, payer, government, provider, and society.
B. To identify various methods of health care reimbursement.
C. To analyze, formulate and present policy positions relating to health care budgeting and reimbursement.
D. To relate the role of government economic policy to current health care financial issues.
E. To integrate and utilize information from health care web sites as a resource to be informed about health care budgeting and resource allocation.

IV. Student Learning Outcomes:

Upon completion of this course the students will be able to:
A. describe Health Care financing from the perspective of patient, payer, government, provider, and society.
B. identify various methods of health care reimbursement in the United States.
C. illustrate the roles of government economic policy related to current health care financial issues.

V. Expectations of Students:
A. Complete all case assignments and exams
B. Participate in class discussions
C. Completion of final paper
D. Completion of group project
E. Complete a significant research project/paper if enrolled for graduate credit

VI. Course Content or Outline (Estimated Hours Per Section)

A. Introduction (6)
   1. How Health Care Finance Differs
   2. Public Goods vs. Private Goods
   3. Health Care—Why a Mixed Good
B. Evaluation of Health Services in the United States (6)
   1. Impact of government economic policy
   2. Value Expectations from Stakeholders
   3. Costs vs. Benefits
   4. Effectiveness vs. Efficiency
   5. Perspectives of Stakeholders
   6. Value of Care vs. Life
C. Budgets versus Financial Statements (8)
   1. Health Care Basis of Accounting: Cash vs. Accrual
   2. Health Care Budget Process
   3. Health Care Types of Budgets
   4. Health Care Chart of Accounts to General Ledger to Financial Statements
D. Key Indicators (8)
   1. Revenue Cycle
   2. Expense Ratios
   3. Profitability
   4. Liquidity
   5. Benchmarking
   6. Reporting Financial Information to Stakeholders

E. Coding Overview (2)

F. Coding Categories (6)
   1. CPT
   2. ICD-9
   3. Turning Codes into Dollars

G. Payment Methodologies and Contracting (9)
   1. Hospitals
   2. Physicians
   3. Commercial Insurance
   4. Medicare and Medicaid
   5. RBRVS

VII. Textbook(s) and/or Other Required Material or Equipment:

Selected readings from professional association literature and manuals.

VIII. Basis for Student Evaluation

   A. Performance on scheduled exams
   B. Performance on group project
   C. Performance on case assignments
   D. Performance on final paper
   E. Performance in class discussions

IX. Grading Scale

<table>
<thead>
<tr>
<th>Undergraduate</th>
<th>Graduate</th>
</tr>
</thead>
<tbody>
<tr>
<td>90 – 100% = A</td>
<td>90 – 100% = A</td>
</tr>
<tr>
<td>80 – 89.99% = B</td>
<td>80 – 89.99% = B</td>
</tr>
<tr>
<td>70 – 79.99% = C</td>
<td>70 – 79.99% = C</td>
</tr>
<tr>
<td>60 – 69.99% = D</td>
<td>&lt;70% = F</td>
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<tr>
<td>&lt;60% = F</td>
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</tbody>
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The weight of the evaluation criteria may vary according to each instructor and will be communicated at the beginning of the semester.

X. Academic Policy Statement:

Students will be expected to abide by the University Policy for Academic Honesty regarding plagiarism and academic honesty. Refer to:

http://www6.semo.edu/judaffairs/code.html

XI. Student with Disabilities Statement:

If a student has a special need addressed by the Americans with Disabilities Act (ADA) and requires materials in an alternative format, please notify the instructor at the beginning of the course. Reasonable efforts will be made to accommodate special needs.