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): Admissions into the MBA program or approval of MBA Director.

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

VI Course Content or Outline (Estimated Hours Per Section)

Introduction

A. How Health Care Finance Differs

B. Public Goods vs. Private Goods
C Health Care—Why a Mixed Good

Evaluation of Health Services in the United States

A Impact of government economic policy
B Value Expectations from Stakeholders
C Costs vs. Benefits
D Effectiveness vs. Efficiency
E Perspectives of Stakeholders
F Value of Care vs. Life

Budgets versus Financial Statements

A. Health Care Basis of Accounting: Cash vs. Accrual
B. Health Care Budget Process
C. Health Care Types of Budgets
D. Health Care Chart of Accounts to General Ledger to Financial Statements

Midterm Exam

Key Indicators

A. Revenue Cycle
B. Expense Ratios
C. Profitability
D. Liquidity
E. Benchmarking
F. Reporting Financial Information to Stakeholders

Coding Overview

Coding Categories
A  CPT
B  ICD-9
C  Turning Codes into Dollars

Payment Methodologies and Contracting

A  Hospitals
B  Physicians
C  Commercial Insurance
D  Medicare and Medicaid
E  RBRVS

Final Exam

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

Health Care Policy, Performance and Finance: Strategic Issues in Health Care Management
Davies, T.O., Tavakoli, Manouche
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

Specific assignments and the percentage of the course grade will be explained in class.