Title of Course: Health Care Budgeting and Reimbursement.
Course No: BA682

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

II. Prerequisites. 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. 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

V. Course content or Outline (estimated hours per section)

Introduction (3)

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 (10)

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 (6)

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 (2)

Key Indicators (10)

a. Revenue Cycle
b. Expense Ratios
c. Profitability
d. Liquidity
e. Benchmarking
f. Reporting Financial Information to Stakeholders

Coding Overview (3)

a. Coding Categories
b. CPT
c. ICD-9
d. Turning Codes into Dollars

Payment Methodologies and Contracting (9)

a. Hospitals
b. Physicians
c. Commercial Insurance
d. Medicare and Medicaid
e. RBRVS

Final Exam (2)

Total Hours (45)

VI Textbooks or other reading material utilized

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

2. Public Finance (8th ed.)
Rosen, Harvey S. & Gayer, Ted

3. Health Economics: Fundamentals and Flow of Funds (2nd ed.)
Getzen, Thomas E.


6. New Directions In Medicaid Payment For Hospital Care. Health Affairs, Jan/Feb 2008, Vol. 27 Issue 1, p 269-280, 12p (AN 28321560)

7. National Health Spending In 2006: A Year Of Change For Prescription Drugs. Health Affairs, Jan/Feb 2008, Vol. 27 Issue 1, p14-29, 16p (AN 28321532)


VII Basis for Student Evaluation

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<th>Percentage of Grade</th>
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Grading Scale for this course follows:
100% - 90% A
89% - 80%  B
79% - 70%  C
 69% and below  F
The weight of evaluation criteria may vary at the discretion of the instructor and will be indicated at the beginning of each course.

IX  Academic Honesty
Students are expected to adhere to the Policy on Academic Honesty in the University Graduate Bulletin of Southeast Missouri State University. This statement includes expectations concerning cheating and plagiarism.

X  Disabilities
Reasonable accommodations for students with disabilities may be arranged by contacting the instructor of this course on an individual basis.