**BUSINESS OF HEALTH (BOH)**

**Business of Health (BOH) Courses**

**BOH 6123. Healthcare Strategic Management. (3-0) 3 Credit Hours.**
Prerequisite: MGT 5003, an equivalent, or consent of instructor. Strategic management of healthcare organizations involves both making good decisions about where you want your organization to go and deciding how to get there. This course will focus on both direction issues and execution issues. Students will do case studies of current healthcare organizations. (Same as MGT 6123. Credit cannot be earned for both MGT 6123 and BOH 6123.) Differential Tuition: $387.

**BOH 6133. Organizational and Managerial Issues in Healthcare Delivery. (3-0) 3 Credit Hours.**
Prerequisite: MGT 5003, an equivalent, or consent of instructor. An analysis of the organizational and managerial implications of clinical issues in the delivery of healthcare. Students have the opportunity to examine quality of care issues and concerns related to patient care that affect how healthcare organizations are managed. (Same as MGT 6133. Credit cannot be earned for both MGT 6133 and BOH 6133.) Differential Tuition: $387.

**BOH 6763. Legal and Tax Strategies for Healthcare Organizations. (3-0) 3 Credit Hours.**
Prerequisite: ACC 5003, an equivalent, or consent of instructor. Overview of taxation and related legal issues affecting the healthcare industry. Topics include tax-exempt organizations, community benefit standards, choice of organizational form, and tax planning strategies for healthcare organizations and professionals. (Same as ACC 6763. Credit cannot be earned for both ACC 6763 and BOH 6763.) Differential Tuition: $387.

**BOH 6773. Seminar in Medicare Regulation. (3-0) 3 Credit Hours.**
Prerequisite: ACC 5003, an equivalent, or consent of instructor. Seminar in Medicare covered services, payment systems and compliance for healthcare providers. Emphasis is on understanding the role of Medicare in the American healthcare system, and developing the technical skills to identify and research problems in Medicare payments. Topics include Medicare administration and covered services, Part A hospital insurance benefits, Part B supplementary medical insurance benefits, Part C Medicare Advantage benefits, Part D prescription drug benefits, exclusions from coverage, provider payment rules, fraud & abuse, recovery audits, physician self-referral, anti-dumping rules, claims & appeals, and managed care plans. Includes practical experience using online research software, a comprehensive Medicare hospital cost report, and professional cost reporting software. (Same as ACC 6773. Credit cannot be earned for both ACC 6773 and BOH 6773.) Differential Tuition: $407.10.

**BOH 6783. Accounting for Healthcare Organizations. (3-0) 3 Credit Hours.**
Prerequisite: ACC 5003, an equivalent, or consent of instructor. A seminar on financial and managerial accounting in for-profit and nonprofit healthcare organizations. Accounting issues related to strategic decision-making in health service production, financing, and investment will be emphasized throughout the course. Topics include the healthcare accounting and financial environment, revenue and expense recognition, balance sheet valuations, ratio analysis, cost accounting, performance measurement, variance analysis, physician compensation and practice valuation, tax-exemption issues, mergers, and disclosure requirements. Special attention is given to the financial implications of third-party payment systems and accounting analyses for physician practices. Includes practical experience using actual healthcare case materials. (Same as ACC 6783. Credit cannot be earned for both ACC 6783 and BOH 6783.) Differential Tuition: $407.10.