

HEALTH CARE INDUSTRY LIBRARY

Health Care: Mapping the Industry

Program description:

This course will be an overview of:

- The health care environment and organizational structure
- Regulations related to the health care industry
- Current trends in physician services, nursing care facilities, and health insurers
- Important accounting considerations related to the health care industry

Learning objectives:

After completing this course, the learner should be able to:

- Identify the main drivers for health care providers and insurers
- Recognize how the external environment impacts health care entities today
- Describe the risks present in the health care industry and identify risk responses for health care entities
- Identify the major reimbursement mechanisms in health care entities

Instructional delivery methods/ course format:	On-Demand
Credit(s):	2
Field of study:	Accounting
Prerequisites:	None
Knowledge level:	Basic
Advance preparation:	None

Understanding Tax-Exempt Entities

Program description:

This course will be an overview of:

- The concept of federal tax-exempt status and nonprofit status
- The life cycle and general exemption, application, and reporting requirements of tax-exempt organizations
- Other taxes applicable to tax-exempt organizations
- Discuss the advantages and disadvantages of nonprofit incorporation and federal tax-exempt status
- Types of tax-exempt organizations
- Differences between public charities and private foundations
- Types of prohibited activities for tax-exempt entities

Learning objectives:

After completing this course, the learner should be able to:

- Define the concept of federal tax-exempt status and nonprofit status
- Understand the life cycle and general exemption, application, and reporting requirements of tax-exempt organizations
- Describe other taxes applicable to tax-exempt organizations
- Discuss the advantages and disadvantages of nonprofit incorporation and federal tax-exempt status
- Define the most common types of tax-exempt organizations
- Distinguish between public charities and private foundations
- Understand types of prohibited activities for tax-exempt entities

Instructional delivery methods/ course format:	On-Demand
Credit(s):	1.5
Field of study:	Taxes
Prerequisites:	None
Knowledge level:	Basic
Advance preparation:	None

Health Care: Mastering Revenue Recognition

Program description:

This course will be an overview of:

- Performance obligations
- Collectability from uninsured patients or patients with copayments and deductibles
- Third-party settlements
- Risk sharing arrangements
- Financial statement disclosures

Learning objectives:

After completing this course, the learner should be able to:

- Apply ASC 606 to specific issues related to health care entities
- Prepare disclosures related to revenue recognition for health care financial statements

Instructional delivery methods/ course format:	On-Demand
Credit(s):	1.5
Field of study:	Accounting
Prerequisites:	None
Knowledge level:	Intermediate
Advance preparation:	None

Health Care Systems: Analyzing Financial Statements

Program description:

This course will be an overview of:

- Content of the not-for-profit balance sheet
- Pertinent financial ratios used in balance sheet analysis
- Content of the not-for-profit statement of operations and net assets
- Pertinent financial ratios used in the statement of operations
- Content of the not-for-profit statement of cash flows
- Financial analysis of the statement of cash flows
- Analysis of nonfinancial measures

Learning objectives:

After completing this course, the learner should be able to:

- Recognize the basic financial statements for a health care entity
- Identify pertinent financial analysis metrics
- Describe the disclosure requirements unique to health care entities
- Recognize the financial statement and disclosure differences between not-for-profit entities and investor-owned entities

Instructional delivery methods/ course format:	On-Demand
Credit(s):	1
Field of study:	Accounting
Prerequisites:	None
Knowledge level:	Intermediate
Advance preparation:	None

Health Care: Accounting for Contingencies, Allowances, and Settlements

Program description:

This course will be an overview of:

- Contingencies under FASB Topic 954
- Identifying contingent liabilities
- Third-party settlements
- Risk sharing arrangements
- Malpractice
- Financial statement disclosures

Learning objectives:

After completing this course, the learner should be able to:

- Apply FASB Topic 954 to specific issues related to health care entities
- Apply ASC 606 to third-party settlements
- Describe the nature of contingent liabilities
- Identify disclosures related to contingent liabilities for health care financial statements

Instructional delivery methods/ course format:	On-Demand
Credit(s):	1
Field of study:	Accounting
Prerequisites:	An understanding of basic revenue recognition principles
Knowledge level:	Intermediate
Advance preparation:	None

Health Care: Understanding Form 990 for Hospitals

Program description:

This course will be an overview of:

- Purpose of Form 990
- Schedules of Form 990
- Form 990's filing requirements for hospitals
- Best practices when preparing Form 990

Learning objectives:

After completing this course, the learner should be able to:

- Recognize the overall nonprofit organization environment
- Recognize types of tax-exempt health care organizations and hospital classifications
- Recognize the purpose of Form 990
- Identify which forms and schedules are required to be filed by a charitable nonprofit hospital
- Identify the appropriate Form 990 to file based on certain thresholds
- Recognize deadlines, extensions, and penalties pertaining to Form 990
- Recognize the purpose of the related schedules associated with Form 990 applicable to hospitals
- Identify and understand the 12 sections of the Form 990 main form
- Understand best practices related to tax-exempt compliance and reporting

Instructional delivery methods/ course format:	On-Demand
Credit(s):	2.5
Field of study:	Taxes
Prerequisites:	Understanding Tax Exempt Entities
Knowledge level:	Intermediate
Advance preparation:	None

COVID-19 Concerns for Health Care Organizations

Program description:

This course will be an overview of:

- Important information for an audit risk assessment of entities in the health care industry
- Introduction for accounting professionals with a new focus in the health care industry
- Coverage of current trends in physician services, nursing care facilities, and health insurers

Learning objectives:

After completing this course, the learner should be able to:

- Recognize the economic impact of COVID-19
- Recognize the operational impact of COVID-19
- Describe accounting and auditing concerns related to COVID-19
- Describe the regulatory environment related to COVID-19

Instructional delivery methods/ course format:	On-Demand
Credit(s):	1
Field of study:	Taxes
Prerequisites:	Specialized Knowledge
Knowledge level:	Intermediate
Advance preparation:	None

Value-Based Care and Alternative Payment Methods

Program description:

This course will be an overview of:

- Traditional payment models
- Alternative payment models

Learning objectives:

After completing this course, the learner should be able to:

- Describe the role of traditional health payment models
- Identify alternative payment models
- Identify the major reimbursement mechanisms in health care entities

Instructional delivery methods/ course format:	On-Demand
Credit(s):	1
Field of study:	Accounting
Prerequisites:	None
Knowledge level:	Intermediate
Advance preparation:	None

Cost Allocation in Health Care Organizations

Program description:

This course will be an overview of:

- The cost elements in the health care environment
- Structure of costs in a health care environment
- Allocation of costs within the health care environment

Learning objectives:

After completing this course, the learner should be able to:

- Identify the elements of cost in an organization
- Recognize what drives cost
- Describe how cost is accumulated and then driven into profit centers

Instructional delivery methods/ course format:	On-Demand
Credit(s):	1
Field of study:	Accounting
Prerequisites:	None
Knowledge level:	Intermediate
Advance preparation:	None

Health Care: Understanding Not-For-Profit Hospitals' Tax Issues

Program description:

This course will be an overview of:

- The differences between not-for-profit and for-profit hospitals.
- Funding for public charity hospitals.
- Tax rules specific to not-for-profit hospitals.
- Issues related to payroll for not-for-profit hospitals.
- Not-for-profit hospitals and unrelated business taxable income.
- Threats to exempt status for not-for-profit hospitals.

Learning objectives:

After completing this course, the learner should be able to:

- Identify the differences between not-for-profit and for-profit hospitals.
- Identify the tax rules specific to not-for-profit hospitals.
- Identify how a not-for-profit hospital handles unrelated business taxable income.
- Recognize payroll issues of not-for-profit hospitals.
- Recognize the threats to nonprofit status for not-for-profit hospitals.

Instructional delivery methods/ course format:	On-Demand
Credit(s):	1.5
Field of study:	Taxes
Prerequisites:	<ul style="list-style-type: none">• Understanding Tax-Exempt Entities• Understanding Form 990 for Hospitals
Knowledge level:	Intermediate
Advance preparation:	None

Health Care: Understanding Taxes Paid by Hospitals

Program description:

This course will be an overview of:

Taxes paid by hospitals, including:

- For-profit vs. not-for-profit hospital comparison
- Selected federal income and excise tax issues
- State Medicaid provider taxes paid by hospitals

Learning objectives:

After completing this course, the learner should be able to:

- Compare for-profit vs. not-for-profit hospitals
- Identify federal income and excise tax issues of particular relevance to hospitals
- Understand state Medicaid provider taxes paid by hospitals

Instructional delivery methods/ course format:	On-Demand
Credit(s):	1
Field of study:	Taxes
Prerequisites:	Health Care: Understanding Not-for-profit Hospitals' Tax Issues
Knowledge level:	Intermediate
Advance preparation:	None