

HFM 2001 ARTICLE/ AUTHOR INDEX

ACCOUNTING PRINCIPLES AND PRACTICES

- Accounting for a Not-for-Profit Organization's Fund-Raising Costs. Stan J. Clark, PhD, CPA, and Charles E. Jordan, DBA, CPA, **February:** 62-65.
- FASB to End Pooling on Business Combinations. **March:** 10.
- The FASB Explores Accounting for Future Cash Flows. Randall W. Luecke, CPA, CMA, CFM, and David T. Meeting, DBA, CPA, **March:** 56-61.
- FASB Set to Eliminate Polling, Amortization of Goodwill. **July:** 10.
- AICPA Standard Can Help Improve Audit Committee Performance. Alan Reinstein, DBA, CPA, and Randall W. Luecke, MBA, CPA, CMA, CFM, **August:** 56-60.
- FASB Releases Two New Statements, Seeks Changes to Other Guidance. **September:** 9-10.
- FASB Rejects Extraordinary-Treatment Accounting for Terrorist Attack Costs. **November:** 11.
- FASB Statement Addresses Long-Lived Assets. **November:** 23.

AMBULATORY CARE/HOME HEALTH CARE

- Home Health Agencies' FY02 Medicare Payments Projected to Increase 2.5 Percent. **September:** 11.
- Ambulatory Visit Rates for Men and Women by Age and Race. **September:** 20.

BENCHMARKING/PROCESS IMPROVEMENT

- Improving Group Practice Performance with Benchmarking. Mary J. Witt, **February:** 67-70.
- The Balanced Scorecard: An Integrative Approach to Performance Evaluation. Jason Oliveira, MBA, **May:** 42-46.
- An Effective Metrics Program Can Ensure IT Performance Success. Mark Budd,

MBA, and Christine Malcolm, MBA, **November:** 84-88.

CAPITAL FORMATION

- Strategies for Navigating the Healthcare Credit Market. Therese L. Wareham, MBA, **April:** 54-56.



- Strategic Real-Estate Planning Can Generate Revenue. Danny Hayes and Steve Hays, **December:** 62-64.

CAREER DEVELOPMENT/ MANAGEMENT ISSUES

- The Nursing Shortage Is Everyone's Problem. Connie S. Cape, FHFMA, CPA, **February:** 14.
- A Corporate Culture Match Is Vital to Job Success. Betsy Hersher, **February:** 84.
- Networking Is Key to CFO Career Development. Neill P. Marshall, **March:** 70-71.
- Managing Impossible Missions: Ethical Quandaries and Ethical Solutions. Michael Nowicki, EdD, FHFMA, FACHE, and Jim Summers, PhD, CHE, **June:** 62-67.
- CFO Compensation Reaches Record Levels. **June:** 68-71.
- CFOs Move Beyond the "Numbers" to a Strategic Role. Michael F. Doody **June:** 90.

- Bioethics Is Important to Us All. Ronald R. Long, FHFMA, CPA, **August:** 14.
- Picking Up the Pieces after a Career Setback. Peter W. Goodspeed, MBA, **August:** 82.
- Success Requires New Skills. Ronald R. Long, FHFMA, CPA, **September:** 14.
- Broadening CFO Skills Can Lead to New Career Vistas. Richard A. Swan, MSHA, **September:** 80-81.
- Talent Management Nurtures Future Healthcare Leaders. Richard L. Clarke, FHFMA, **October:** 16.
- Leaders Conquer Fear. Ronald R. Long, FHFMA, CPA, **November:** 14.
- Proactive CFOs Are in Demand. Jeffrey K. Frerichs, MPA, **December:** 78
- A Benevolence Program Can Improve Staff Retention. Milton O. Tyler, MDiv, **December (Resource Guide):** 2-3.

COST MANAGEMENT

- Strategic Facility Planning Improves Capital Decision Making. John R. Reeve, AIA, **March:** 35-38.
- Using Simple Multiple Regression to Establish Labor Rates. Richard E. McDermott, PhD, **September:** 50-60.
- Animated-Simulation Modeling Facilitates Clinical-Process Costing. William N. Zelman, PhD; Noah D. Glick, MSE, MHA; and C. Craig Blackmore, MD, MPH, **September:** 62-67.

DIGITAL PERSPECTIVES

- Setting Priorities for Implementation of Electronic Transaction Standards. James J. Moynihan, MBA, **January:** 75.
- Making a Healthcare Web Site a Sound Investment. Christine L. Malcolm, MBA, **February:** 74-79.
- ASC X12 Standards Improve Claims Tracking. James J. Moynihan, MBA, **April:** 78.
- HIPAA Transaction Standards: Legislative Mandate with a Silver Lining. Christine L. Malcolm, MBA, and Cynthia Bailey, MBA, **May:** 70-74.

Automating Attachments: The New HIPAA Standard. James J. Moynihan, MBA, **July:** 64.
 Five e-Business Strategies You Can Take to the Bank. Christine L. Malcolm, MBA, **September:** 72-75.
 Realizing HIPAA Benefits Requires Organizational Change. James J. Moynihan, MBA, **October:** 98-99.
 An Effective Metrics Program Can Ensure IT Performance Success. Mark Budd, MBA, and Christine Malcolm, MBA, **November:** 84-88.
 E-Procurement Can Reduce Expenses. Laura Carabello, **December:** 82-83.

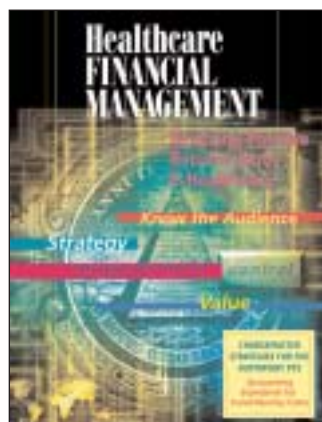
EXECUTIVE INSIGHTS

Cornicelli: Healthcare Finance: The Opportunities Are Wide Open. **January:** 31-34.
 Lefton: See the Big Picture, Understand the Details. **February:** 33-38.
 Kelly: Finance and Quality Go Hand in Hand. **March:** 29-32.
 Penton: Strong Expense Controls, Good Clinical Outcomes Mean Success. **April:** 29-33.
 Hay: Small Gains Add Up to Big Improvements. **May:** 29-34.
 Bestor: CFOs with Expanded Skills Are Good CEO Candidates. **June:** 31-34.
 Scallen: Getting a Handle on Payment, IT Spells Success. **July:** 30-33.
 It's More Than the Technology: An Interview with CIO Tim Zoph. **August:** 33-38.
 Alhand: Patient Safety Is a Financial Issue. **September:** 30-36.
 Balitz: Providing a Continuum of Care Is Our Commitment. **October:** 32-36.
 Nelson: Turnaround Management Is a Team Effort. **November:** 32-35.
 Flasch: Provider-Owned Plan Focuses on Quality, Growth, and New Technology. **December:** 30-34.

FRAUD AND ABUSE

Percentage Compensation Arrangements: Suspect, but not Illegal. Frank P. Fedor, JD, **January:** 48-52.
 Nursing Homes Face Quality-of-Care Scrutiny under the False Claims Act. Barry S. Landsberg, Esq., and Terri D. Keville, Esq., **January:** 54-58.

Stark II Final Rule Issued. **February:** 10-11.
 Bayer Settles Government Allegations that It Manipulated Prices. **March:** 10-11.
 "B-u-s-h" Does Not Spell "Relief" from Federal Investigations. Jeanne Schulte Scott, JD, **March:** 26.
 The Bribery Statute: A New Weapon Against Medicare Fraud. Larry A. Cozort, JD, PhD, CPA, **March:** 44-48.
 Awareness, Enforcement of EMTALA Falls Short. **April:** 10-11.



FBI Steps up Healthcare Fraud Convictions. **April:** 21.
 OIG Targets Certain DRGs. **April:** 22.
 Court Rules EMTALA Covers Patients Not Physically on a Hospital Campus. Christopher L. Keough, JD, **April:** 76-77.
 DOJ Lodges Civil Complaint against HCA. **May:** 10.
 DOJ Making Better Use of False Claims Act Investigation Guidance, Says GAO. **June:** 10.
 Court Approves Record Financial Settlement in Drug Price-Fixing Scheme. **June:** 11.
 FDA Lays Out Timetable and Penalties under SUD Regulation. **June:** 12.
 OIG Says Billing and Payments for Mental Health Services Riddled with Errors. **July:** 11-12.
 Making the Best of Corporate Integrity Agreements. W. McKay Henderson, CPA, CFE, and Gabriel L. Imperato, Esq., **July:** 58-60.
 OIG Releases Special Advisory Bulletin on Consultant Practices. **August:** 10.
 OIG Says Improper Part B Payments for

SNF Services Amount to \$47.6 Million. **August:** 11.
 Developing Mechanisms for Reporting Compliance Violations. Michael A. Dowell, JD; Andrew G. Russell, JD, LL.M, CHFP; and Jill H. Gordon, JD, MHA, **August:** 50-55.
 OIG Advocates More Monitoring of Nonphysician Practitioner Billings. **September:** 11.
 Resolving Conflicts between EMTALA and Managed Care Requirements. Frank P. Fedor, JD, and Anthony M. Perez, JD, **September:** 46-48.
 OIG Says Medicare Complaint Process Needs Drastic Improvement. **October:** 10-11.
 Phase I Stark II Regulations Provide Some Flexibility. Lisa Chase, Esq., **October:** 52-59.



The Final Stark II Rule: Implications for Hospital-Physician Arrangements. Daniel H. Melvin, JD, and Joan F. Polacheck, JD, **October:** 62-66.
 OIG Finds Inaccuracies in the UPIN Registry. **November:** 10.
 Review of DRG 72-Hour Window Highlights Busy OIG Work Plan. **December:** 9.
 TAP Pharmaceuticals Settles with DOJ for \$875 Million. **December:** 10.
 KPMG Agrees to Pay \$9 Million for Alleged False Cost Reports. **December:** 21.

GOVERNMENT: FEDERAL, STATE, LOCAL

OSHA Issues Final Ergonomics Standards. **January:** 9-10.

DoL Stiffens Rules on Processing of Claims and Appeals. **January:** 10.
 GAO Recommends Improving Management of NPDB. **January:** 11.
 It's Bush. Now What? Richard L. Clarke, FHFMA, **January:** 16.
 Partisan Politics Spells Trouble for Health Care. Jeanne Schulte Scott, JD, **January:** 26-27.
 Will President Bush Keep His Promises? Jeanne Schulte Scott, JD, **April:** 26-27.
 New Plan Streamlines Federal Grant Programs. **July:** 11.
 Jefford's Switch Could Affect Key Healthcare Initiatives. **July:** 11.
 Bush Nominates Janet Rehnquist for Inspector General. **August:** 10-11.
 The Disappearing Budget Surplus. Jeanne Schulte Scott, JD, **October:** 28-29.
 HHS Beefs Up Resources to Fight Terrorism. **November:** 21.
 Census Bureau Issues Statistics, IOM Challenges Myths Regarding Uninsured. **December:** 11-12.
 Life Expectancy Climbs as Mortality Rates Fall for Major Diseases. **December:** 12.
 Terrorist Attacks Kill Congressional Healthcare Policy Agenda. Jeanne Schulte Scott, JD, **December:** 26-27.

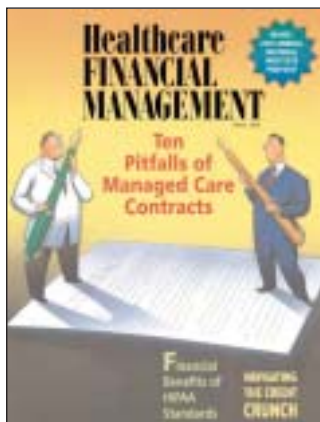
GROUP PRACTICE MANAGEMENT

Process-Centered Revenue-Cycle Management Optimizes Payment Process. Robert J. Schneider; Sheldon P. Mandelbaum, JD, MBA; Ken Graboys, MPPM; and Cynthia Bailey, MPPM, **January:** 63-69.
 Improving Group Practice Performance with Benchmarking. Mary J. Witt, **February:** 67-70.
 Meeting the Challenge of a Group Practice Turnaround. Louis M. Porn, CPA, **March:** 63-65.
 Developing a Corrective-Action Plan for the Revenue Cycle. Cynthia D. Fry, MBA, CMPE, **May:** 61-66.
 Consumer Focus Can Spur Group Practice Turnaround. M. Shane Foreman, MSA, and Andrew Draper, MHA, **June:** 79-82.
 Upgrading the Service Mix in Primary Care Practices May Increase Revenue. Thomas Reinke, MA; John Hobson, MD; and Timothy Hilbert, CPA, **August:** 66-68.

Consider Length of Patient Visits When Increasing Service Mix (letter), **November:** 6, 98.
 Automated Charge Capture at the Point of Care Increases Revenue. Charles E. Garrity, Jr., MBA, **December:** 66-71.

HFMA

Chapter Volunteers Make HFMA Strong. Connie S. Cape, FHFMA, CPA, **January:** 14.



Member-Get-a-Member Campaign offers Incentives for Member Sponsorship. **January:** 24.
 New Editor Named for HEALTHCARE FINANCIAL MANAGEMENT Magazine. **January:** 24.
 2001 ANI, CFO Exchange Offer Unique Education Opportunities. **January:** 24.
 Renewing the Healthcare Finance Profession and HFMA. Richard L. Clarke, FHFMA, **February:** 16.
 HFMA Announces Nominees for 2001-02 Board of Directors. **February:** 24.
 2000-01 Member-Get-a-Member Campaign Shows Positive Results. **February:** 24-26.
 HFMA Partnership Benefits Members. **February:** 26.
 HFMA Releases HIPAA Readiness Survey Results. **March:** 24.
 2001 ANI to Focus on New Regulatory Issues and Solutions. **March:** 24.
 HFMA Builds Leadership Skills. Connie S. Cape, FHFMA, CPA, **April:** 14.
 Patient-Friendly Billing Task Force Reviews Focus Group Results. **April:** 24.
 2001 ANI Preview. **April:** 67-75.

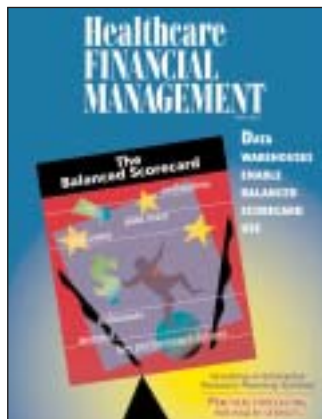
Possibilities Became Realities for HFMA in 2000-01. Connie S. Cape, FHFMA, CPA, **May:** 14.
 The Disclosure Dilemma. Richard L. Clarke, FHFMA, **May:** 16.
 HFMA Corporate Logo Updated. **May:** 24.
 HFMA Announces Agreements with Two Organizations. **May:** 24.
 CFO Exchange Attracts Record Number of Attendees. **May:** 24.
 Leading @ the Speed of Light. Ronald R. Long, FHFMA, CPA, **June:** 14.
 Nurturing the HFMA Brand and Identity. Richard L. Clarke, FHFMA, **June:** 16.
 Positive Results Noted from 2000-01 Member-Get-a-Member Campaign. **June:** 24-25.
 HFMA Board of Examiners for 2001-02 Is Announced. **June:** 25-26.
 Call for Presentations for 2002 CFO Exchange. **June:** 26.
 Long: Technology Will Create a New Demand for Financial Experts. **June:** 54-60.
 2001 HFMA Annual National Institute Guide. **June:** ANI 1.
 Focused and Optimistic. Richard L. Clarke, FHFMA, **July:** 16.
 John J. Dalton Is 43rd Recipient of HFMA's Morgan Award. **July:** 24.
 "HIPAA Boot Camp" Planned for HFMA Annual Conference on Managed Care. **July:** 24.
 HFMA and Keller Graduate School of Management Enter Joint Agreement. **July:** 24.
 Getting the Consumer Out of the Middle. Richard L. Clarke, FHFMA, **August:** 16.
 Electronic Balloting Speeds 2001 HFMA National Election, Saves Money. **August:** 26.
 HFMA Bylaws Changes Affect Membership, Appointed Directors. **August:** 26.
 Happy Birthday, HFMA. Richard L. Clarke, FHFMA. **September:** 16.
 HFMA Celebrates Its 55th Anniversary. **September:** 24.
 HFMA's Richard Gundling Promoted. **September:** 25.
 Sharing Contrasting Experiences at the U.S./U.K. Exchange. Ronald R. Long, FHFMA, CPA, **October:** 14.
 HFMA's Principles and Practices Board Gets New Chairman, Members. **October:** 24.

Former HFMA Director Carl Hitchner Dies. **October:** 24-26.
 2001-2002 HFMA Leadership Directory. **October:** 71-79.
 HFMA 2000-01 Annual Report. **October:** 88-95.
 We Are Family. Richard L. Clarke, FHFMA, **November:** 16.
 HFMA Member Dies in September 11 Attack. **November:** 24
 HFMA Board Member Survives Attack. **November:** 24-26.
 HFMA Chapters Contribute to September 11 Relief Efforts. **November:** 26.
 Region 11 Symposium Highlights Compliance, Technology. **November:** 26.
 Hospitals in September 11 Disaster Area Respond Quickly. **November:** 27.
 A Little Technology Goes a Long Way. Ronald R. Long, FHFMA, CPA, **December:** 14.
 Patient Friendly Billing: A First Step. Richard L. Clarke, FHFMA, **December:** 16.
 HFMA Best Article Awards Are Announced. **December:** 24.

HIPAA

Payers Outpace Providers in Achieving HIPAA Compliance. **January:** 20-21.
 HIPAA Privacy Standards Raise Complex Implementation Issues. Paul R. DeMuro, JD, FHFMA, MBA, CPA, and W. Andrew H. Gantt III, JD, **January:** 42-47.
 Final Privacy Rule Differs Significantly from Proposed Rule (letter). W. Andrew H. Gantt III, JD, **February:** 6.
 HHS Issues Long-Awaited Final Privacy Standards. **February:** 11.
 Final Privacy Rule Requires Providers to Gain More Patient Approvals. **February:** 20.
 Privacy Rule Compliance Cost Underestimated. **February:** 22.
 The Privacy Wars Begin. Jeanne Schulte Scott, JD, **February:** 28-29.
 Agencies Jointly Release Rule on Nondiscrimination in Health Coverage. **March:** 9.
 HIPAA's Challenge to Finance. Richard L. Clarke, FHFMA, **March:** 16.
 HIPAA's Privacy Standards Require Understanding and Action. Trinita C.

Robinson, MA, **March:** 66-69.
 Privacy Standards' Comment Period Reopens, Effective Dates Delayed. **April:** 9-10.
 HIPAA Standards Offer More Accuracy and Eventual Cost Savings. Pat H. Hamby, FHFMA, MHA, and Mark McLaughlin, **April:** 58-62.
 Healthcare Managers Prefer HIPAA Privacy Rule As Is, Survey Finds. **May:** 20-21.
 Most Hospitals Not Prepared for HIPAA. **May:** 23.
 HIPAA Transaction Standards: Legislative Mandate with a Silver Lining. Christine Malcolm, MBA, and Cynthia Bailey, MBA, **May:** 70-74.



HIPAA Privacy Rule Takes Effect. **June:** 9.
 What Happens to a Dream Deferred? The Folly of Delaying HIPAA. Jeanne Schulte Scott, JD, **August:** 30-31.
 Avoiding HIPAA Hype: Preparing for HIPAA Affordably. Becki Weber, CMPA; Bob Alcaro; and Vince Ciotti. **August:** 62-65.
 Healthcare Consumers to Pay for HIPAA. **October:** 20-21.
 HIPAA Compliance Readiness Assessment: A Case Study. Elaine Callas and Karl Brockmeier, **October:** 40-44.
 Realizing HIPAA Benefits Requires Organizational Change. James J. Moynihan, MBA, **October:** 98-99.

INDUSTRY NEWS

Payers Outpace Providers in Achieving HIPAA Compliance. **January:** 20-21.
 HMO Settles Billing Charges for \$2.9

Million. **January:** 20-21.
 Drugs Increase Healthcare Costs in 1999. **January:** 21.
 Managed Care Success Varies by Region. **January:** 21-22.
 USC Studying Options for BSN Program. **January:** 22.
 HMOs Face Precedent-Setting Lawsuits. **January:** 22.
 Study Finds Internet Not Helping Health Systems. **January:** 22-23.
 Number of PHOs Drops. **January:** 23.
 Physicians Lobby against Scope-of-Practice Bills. **January:** 23.
 Texas Places PacifiCare under Oversight. **January:** 23.
 HCA to Pay Government Record \$840 Million. **February:** 20-21.
 Aetna to Cut 5,000 Jobs. **February:** 21-22.
 Hospital Profit Margins Rise in 2000. **February:** 22.
 Average Income for Physicians Drops in 1998. **February:** 22-23.
 Uninsured Could Top 48 Million by 2009. **February:** 23.
 PacifiCare to Cut 550 Jobs. **February:** 23.
 Health Benefit Cost Up 8.1 Percent in 2000. **February:** 23.
 Healthcare Services Mergers and Acquisitions Hit Seven-Year Low. **March:** 20.
 Chiropractor Association Sues HHS. **March:** 20-21.
 HMOs Fined for Late Payments. **March:** 21.
 Physicians' Pay Increasingly Tied to Productivity. **March:** 21-22.
 ASA Fights Anesthesia Supervision Rule. **March:** 22.
 Humana to Cut 500 Jobs. **March:** 22.
 JCAHO Examines Staffing Effectiveness. **March:** 23.
 Revenue for Health Care and Social Assistance Grew in 1999. **April:** 12.
 VHA Study Shows Consumers Want Information on Clinical Quality. **April:** 20.
 PacifiCare, California Settle on Claims Review. **April:** 20-21.
 Concierge Services a New Employee Benefit. **April:** 21.
 Malpractice Awards Increase Premium Rates. **April:** 21.
 E-Health Merger Activity Remains Strong. **April:** 22.

Equivalent Discharge Comparison of Medical/Surgical Units. **February:** 90.

Health Services Employment as a Percentage of Total U.S. Employment, 1970-99. **March:** 20.

Comprehensive Data Improves Interpretation of Indicators: Key Inpatient Indicators 1995-1999. **March:** 76.

Ambulatory Care Visits by Type of Physician (As a Percentage of All Visits to Office-Based Physicians). **April:** 20.

Hospital Financial Indicators Continue to Show Little Improvement (Cost per Adjusted Discharge; Net Days in Accounts Receivable; Average Medicare Net Revenue per Adjusted Medicare Discharge; Outpatient Charges as a Percentage of Total Charges). **April:** 90.

Primary Care Physicians per 10,000 Population, 1975 to 1998. **May:** 20.

Outpatient Radiology Hit Hardest by APC Payment Rates; Top 20 Radiology Procedures Based on Total Increase in Charges, 1998 to 1999. **May:** 83.

Hospital Discharges and Lengths of Stay by Region, 1999. **June:** 20.

Hospital Financial Indicators for 2000 Show Little Improvement (Cost per Adjusted Discharge; Net Days in Accounts Receivable; Average Medicare Net Revenue per Adjusted Medicare Discharge; Outpatient Charges as a Percentage of Total Charges). **June:** 96.

U.S. Hospital Discharges by Age, 1970-99 (In Thousands). **July:** 20.

Hospital Profits Remained Low in FY00, with Little Relief in Sight: Hospital Profit Margins, 1997-99; Change in Key Indicators. **July:** 73.

Number of Visits Made to Hospital Emergency Departments, 1992-99. **August:** 22.

Direct Expense Percentage by Department. **August:** 84.

Ambulatory Visit Rates for Men and Women by Age and Race. **September:** 20.

Cost Versus Payment Under the New Cardiac DRGs. **September:** 86.

Health Plan Enrollments by Plan Type, 1997-2001. **October:** 20.

Cost and Price Pressures Continue to Plague Healthcare Providers (Outpatient Charges as a Percentage of Total Charges; Supply Cost per Adjusted Discharge; Bad Debt Expense as a Percentage of Gross Patient

Charges; Capital Expense Ratio). **October:** 103.

Health Insurance Premiums and Employee Responsibility, 2000 and 2001. **November:** 20.

Structured Performance Improvement Reduces Length of Stay. **November:** 94.

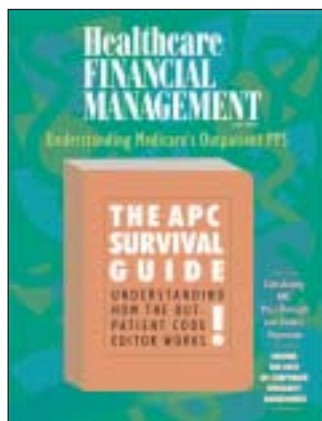
Medicare Physician Payment Conversion Factor, 1999-2002. **December:** 20.

Healthcare Providers Continue to Face Cost, Price Pressures (Outpatient Charges as a Percentage of Total Charges; Supply Cost per Adjusted Discharge; Bad Debt Expense Percentage; Capital Expense Ratio). **December:** 88.

INFORMATION SYSTEMS

Realizing Positive Returns from Your E-Health Investments. Stephen O'Dell, MS, and Christopher McGoldrick, **February:** 51-55.

ERP Systems Can Streamline Healthcare Business Functions. Elizabeth K. Jenkins, PhD, CPA, and Eric Christenson, **May:** 48-52.



The Future of Healthcare Delivery: Computer-Assisted Diagnosis, Computer-Assisted Medicine. Jeanne Schulte Scott, JD, **June:** 28-29.

E-Consumers Set Health Care's Agenda. Ronald R. Long, FHFMA, CPA, **July:** 14.

Achieving Internet-Based Efficiencies in a Rural IDS: A Case Study. Randy Bacus, FACHE, and Randy Zunke, **September:** 68-71.

A Little Technology Goes a Long Way.

Ronald R. Long, FHFMA, CPA, **December:** 14.

Automated Charge Capture at the Point of Care Increases Revenue. Charles E. Garrity, Jr., MBA, **December:** 66-71. (See also *Digital Perspectives*)

INSURANCE/RISK MANAGEMENT

The Financial Manager's Role in Preventing Medical Errors. Richard L. Clark, FHFMA, **April:** 16.

Removing Barriers to Improved Healthcare Quality. Jeanne Schulte Scott, JD, **May:** 26-27.

Study Finds Adverse Drug Events Costly and Widespread; Experts Prescribe Remedies. **June:** 11.

CDC Releases Hospitalization Data for 1999. **June:** 11-12.

Market-Based Demand Forecasting Promotes Informed Strategic Financial Planning. Alfred J. Beech, FHFMA, CMA, **November:** 46-56.

Insuring Healthcare Organizations against Environmental Liability. MaryAnn Susavidge, **November:** 66-68.

INTEGRATED DELIVERY SYSTEMS

Assessing an IDS's Readiness to Operate Profitably under a Risk Contract. William A. Garofalo, **February:** 41-45.

Strategic Facility Planning Improves Capital Decision Making. John R. Reeve, AIA, **March:** 35-38.

Merger Failure: A Five-Year Journey Examined. Julia L. Eberhart, MBA, **April:** 37-39.

Coordinating Care for the Dual-Eligible Population. Jeanne Ripley, MBA, **June:** 39-43.

Setting the Record Straight: Physician Networking Is an Effective Strategy. Dean C. Coddington, MBA; F. Kenneth Ackerman, Jr., MHA; and Keith D. Moore, MCP, **July:** 34-37.

Creating Sustainable Physician-IDS Relationships. Marc Benoff, MBA, and Richard Afable, MD, MPH, **August:** 40-43.

Improving IDS Performance through Group Practice Expense Management. Mary J. Witt, MSW, **September:** 38-44.

Achieving Internet-Based Efficiencies in a Rural IDS: A Case Study. Randy Bacus, FACHE, and Randy Zunke, **September:** 68-71.

HIPAA Compliance Readiness Assessment: A Case Study. Elaine Callas and Karl Brockmeier. **October:** 40-44.
 Physician Integration and Retention in a Large IDS: Economic Implications. James D. Lakin, PhD, MD, MBA, FACMPE, **November:** 36-39.
 The Right Strategy and Perseverance Can Make an IDS Profitable. Dean C. Coddington, MBA, and Keith D. Moore, MCP, **December:** 35-39.

INVESTING/TREASURY MANAGEMENT

Outsourcing Investment Management: Creating and Evaluating Requests for Proposals. Alan G. Seidner, **February:** 80-82.
 Convergence and Transparency: Keys to Successful Market-Neutral Performance. Michael Dubes, **August:** 72-75.
 Investment Consultants: A Review of Costs and Benefits. Alan G. Seidner, **November:** 74-78.
 Managing Fiduciary Duties Takes Commitment. Matthew Tuttle, MBA, **December (Resource Guide):** 6-7.

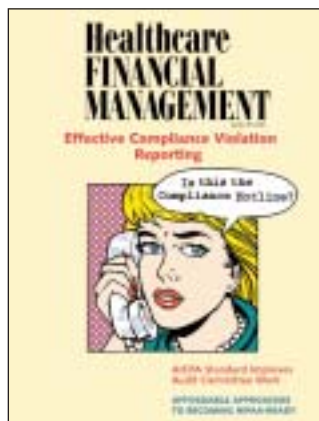
LEGAL ISSUES

Congress Enacts Two Major Bills at Year-End 2001. **February:** 12.
 Staying Current on Healthcare Regulations. Connie S. Cape, FHFMA, CPA, **March:** 14.
 Bush Signs Measure Repealing Ergonomics Rule. **May:** 9-10.
 Congress Votes to Strengthen Bankruptcy Laws. **May:** 11.
 Bill Protects Access to Emergency Department. **June:** 22-23.
 Bill Covers Pharmacists' Services for Medicare. **July:** 21.
 HHS Issues Guidance on New Patient Privacy Protections. **August:** 9-10.
 HHS Announces Effort to Improve Safety-Net Hospitals' Drug Access. **August:** 11.
 Senate Passes Patients' Rights Bill. **August:** 22-23.
 House Passes Managed Care Reform Bill. **September:** 10.
 Senate Passes Workforce Legislation. **October:** 23.
 Phase I Stark II Regulations Provide Some Flexibility. Lisa Chase, Esq.,

October: 52-59.
 The Final Stark II Rule: Implications for Hospital-Physician Arrangements. Daniel H. Melvin, JD, and Joan F. Polachek, JD, **October:** 62-66.
 Final Inpatient Rehabilitation PPS Rule Improves on Proposed Rule. Max Reynolds, JD, **October:** 68-70.

MANAGED CARE

The Defined-Contribution Plan: The Next Generation of Healthcare Financing. James D. Emery, MBA, **January:** 37-39.
 Internet-Based Eligibility Verification Lowers Costs, Improves Payment Timeliness. Alan Bingham, **February:** 47-49.
 Effective Strategies for Managing Pharmacy Benefits. David Jacobson, MBA, **March:** 41-42.



CDC Says Diabetes at "Epidemic" Levels. **April:** 11-12.
 Capitation: A Strategy that Could Have a Future. Rick Levine, CPA, **April:** 41-43.
 The Top Ten Pitfalls in Managed Care Contracts. Frank Fedor, JD, and Anna Orłowski, JD, **April:** 44-51.
 Avoidable-Hospitalization Rates Climb. **May:** 11-12.
 Knowledge Is Payment: Understanding State Prompt-Payment Laws. Robert L. Roth, Esq., and Margit H. Nahra, Esq., **May:** 37-40.
 The Managed Care Contract: The Blueprint for Monitoring Agreements. Jill Rubin Hummel, Esq., and Susan J. Cooper, Esq., **June:** 49-52.

The Case against Without-Cause Termination Provisions in Provider Contracts. Harry Shulman, Esq., **July:** 42-43.
 Medicare+Choice Risk Adjustment: Don't Leave Money on the Table. John K. Gorman, **August:** 45-48.
 Resolving Conflicts between EMTALA and Managed Care Requirements. Frank P. Fedor, JD, and Anthony M. Perez, JD, **September:** 46-48.
 Calculating Five Types of Typical Underpayments. Terri Welter, MS, and Paul Stevenson, MPA, CPA, **October:** 46-50.
 Strategic Renegotiation of Managed Care Contracts. Dennis J. Scotti, PhD, FHFMA, CHE, and David A. Gregory, MPA, **November:** 40-43.
 Crispin: Capital Requirements and Reinsurance Protect against Insolvency. **December:** 40-43.

MEDICARE/MEDICAID

HCFA Publishes Outpatient PPS Updates. **January:** 9.
 HCFA to Pay More for Managed Outpatient Heart Care. **January:** 10-11.
 HCFA Sets 2001 Carrier and Intermediary Performance Standards. **January:** 11-12.
 HCFA Releases CERT Instructions for Medicare Contractors. **January:** 12.
 Differing Definitions of "Provider" Can Affect Medicare Payment. Christopher L. Keough, JD, **January:** 70-72.
 Congress Enacts BIPA; \$35 Billion in BBA Relief on the Way. **February:** 9
 BIPA Includes "Grandfathering" Provisions for Provider-Based Facilities. **February:** 9-10.
 Stark II Final Rule Issued. **February:** 10-11.
 HCFA Expands Positron Emission Tomography Coverage. **February:** 11-12.
 Medicare Costs Could Rise for Beneficiaries. **February:** 21.
 HCFA Proposes PPS for Inpatient Rehabilitation Services. Richard L. Gundling, FHFMA, CMA, **February:** 72-73.
 OIG Suggests Remedies for Medicare's Excessive Drug Payments. **March:** 11.
 HHS Announces New FWA Process. **March:** 11-12.

Inpatient Rehabilitation PPS Delayed. **March:** 12.

Medicaid Managed Care Gets Mixed Reviews. **March:** 22-23.

MedPAC Recommends Changes for Postacute Care, DME Payments. **March:** 23.

HCFA Increases 2001 ESRD Rates and Ambulance Services Update Factors. **April:** 9.

HCFA Revises Definitions of "Homebound" and "New Patient" for Billing Purposes. **April:** 10.

Medicaid Spending Growth to Accelerate. **April:** 22-23.

Bush Chooses Thomas A. Scully to Lead HCFA. **May:** 9.

Additional Information on Transitional Pass-Through Items Issued. **May:** 9.

Healthcare Spending Surpassed \$1.2 Trillion in 1999. **May:** 12.

Medicare Patients Prefer Not-for-Profit HMOs. **May:** 22-23.

OIG Report Reveals Steady Drop in Medicare Payments. Richard L. Gundling, FHFMA, CMA, **May:** 68-69.

HCFA Announces Market Update for Acute Inpatient Hospitals. **June:** 10.

Medicare Managed Care Problems Examined. **June:** 23.

Without Action, Prescription Benefit Could Bankrupt Medicare. Richard L. Gundling, FHFMA, CMA, **June:** 86-87.

HCFA Proposes 2.1 Percent SNF Payment Increase for FY02. **July:** 9.

Medicare Coverage Strengthened for Telehealth Services. **July:** 9-10.

Deadline Postponed for Filing Cost Reports. **July:** 10.

HHS Again Delays Rules on CRNAs and Human Subject Research; Revisions Coming. **July:** 10-11.

Medicare+Choice: Facing an Uncertain Future. Jeanne Schulte Scott, JD. **July:** 26-27.

Medicare's Outpatient Code Editor Is Key to APC Payments. Renee Leary, MPH, and Dean E. Farley, PhD, MPA, **July:** 44-52.

Court Upholds Application of Payment-Reduction Factor to Part B Ancillary Services. Christopher L. Keough, JD, **July:** 62-63.

HCFA Becomes CMS. **August:** 9.

CMS Implements BIPA Provisions on DSH and GME Payments. **August:** 11-12.

CMS Proposes Changes to Work RVUs. **August:** 12.

Many Medicare Claim Denials Are Reversed. **August:** 24.

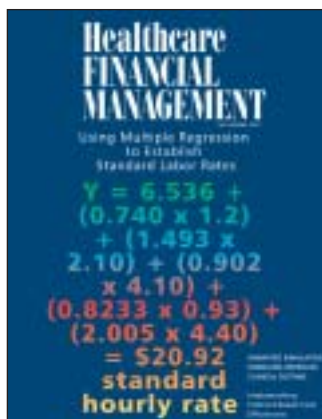
CMS Reaches Out to Physicians. Richard L. Gundling, FHFMA, CMA, **August:** 70-71.

Inpatient PPS Final Rule Implements 2.1 Percent Payment Rate Increase for FY02. **September:** 9.

SNF PPS Rates to Jump 10.3 Percent in FY02. **September:** 10.

CMS Proposes Physician Fee Schedule Changes for 2002. **September:** 11.

Home Health Agencies' FY02 Medicare Payments Projected to Increase 2.5 Percent. **September:** 11.



Medicare's Financial Outlook Worse Than Previously Predicted. **September:** 20.

NYC Medicaid Managed Care Enrollment Dips. **September:** 23.

Bush's Modernized Medicare "Plan" Leaves Questions Unanswered. Jeanne Schulte Scott, JD, **September:** 28-29.

Discount Prescription Card Offers Medicare Beneficiaries Temporary Relief. Richard L. Gundling, FHFMA, CMA, **September:** 76.

New Medicaid Managed Care Protections Rule Offers States Greater Flexibility. **October:** 9.

Outpatient PPS Payments to Rise; Pass-Through Payments May Fall. **October:** 9-10.

CBO Reports Note Medicare-Medicaid Spending Jumps, Surplus Falls. **October:** 11.

States Struggle to Recover Medicaid Pharmacy Payments from Third Parties. **October:** 11-12.

October: 11-12.

CMS Expects Drop in Medicare HMOs. **October:** 23.

Final Inpatient Rehabilitation PPS Rule Improves on Proposed Rule. Max Reynolds, JD, **October:** 68-70.

Court Orders CMS to Correct DSH Payments. Christopher L. Keough, JD, **October:** 80-82.

Thompson Announces Overhaul of Medicare's Accounting System. **November:** 9.

HCPCS Updates Now Available to Intermediaries. **November:** 9.

Mass Exodus of Medicare+Choice Plans Projected for 2002. **November:** 9-10.

Agencies Seek to Recover Payments for Transfers Incorrectly Paid as Discharges. **November:** 10-11.

GAO, OIG Express Concern over Escalating Medicare Drug Costs. **November:** 11-12.

Bill Seeks Medicare Coverage of Hearing Aids. **November:** 22.

Falling State Budgets Collide with Rising Medicaid Costs. Jeanne Schulte Scott, JD, **November:** 28-29.

Medicare to Pay for New Technologies in Hospital Inpatient Settings. Richard L. Gundling, FHFMA, CMA, **November:** 70-72.

Medicare Premiums and Deductibles Increase for 2002. **December:** 9.

CMS Announces Three National Coverage Decisions. **December:** 9.

New Provider Cost-Report Deadlines Announced. **December:** 10.

OIG Approves Employing Excluded Provider under Certain Conditions. **December:** 11.

Preparing for the Inpatient Rehabilitation PPS. Joseph A. Rielinger, MBA, **December:** 52-55.

Medicare+Choice Plan Withdrawals Require Providers to Be Proactive. Richard L. Gundling, FHFMA, CMA, **December:** 72-74.

PATIENT FINANCIAL SERVICES

Process-Centered Revenue-Cycle Management Optimizes Payment Process. Robert J. Schneider; Sheldon P. Mandelbaum, JD, MBA; Ken Graboys, MPPM; and Cynthia Bailey, MPPM, **January:** 63-69.

Setting the Highest Ethical Leadership

Standards Ensures a Higher Standard of Results. Bobette M. Gustafson, **January:** 76-77.

Patient-Friendly Billing Task Force Reviews Focus Group Results. **April:** 24.

HIPAA Standardization Signals New, Streamlined PFS Processes and Organizational Structure. Bobette M. Gustafson, **April:** 82-83.

Improving Staff Satisfaction Ensures PFS Success. Bobette M. Gustafson, **July:** 66-68.

Defined-Benefit Coverage Creates New PFS Challenges. Bobette M. Gustafson, **October:** 84-86.

Increasing Revenue through A/R Recovery, Revenue-Cycle Redesign. Timothy Graham, FHFMA, MBA, CPA, **November:** 60-64.

Patient Friendly Billing Project: Putting the Patient First. **December:** 56.

PAYMENT

Charge-Process Strategies for Outpatient Prospective Payment. Peggy Wolf, **February:** 58-61.

Designing and Maintaining an Effective Chargemaster. Duane C. Abbey, PhD, CFP, **March:** 50-55.

Medicare's Outpatient Code Editor Is Key to APC Payments. Renee Leary, MPH, and Dean E. Farley, PhD, MPA, **July:** 44-52.

Calculating Pass-Through and Outlier Payments under APCs. Martin Gold, MBA, and Susan Snodgrass, MBA, **July:** 54-57.

Non-VA Hospitals to Begin Receiving Payment for Veterans' Emergency Care. **September:** 12.

Calculating Five Types of Typical Underpayments. Terri Welter, MS, and Paul Stevenson, MPA, CPA, **October:** 46-50.

Preparing for the Inpatient Rehabilitation PPS. Joseph A. Rielinger, MBA, **December:** 52-55.

PERSONAL FINANCE

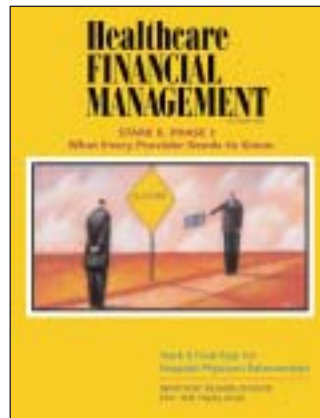
Medical Expenses Can Be a Valuable Income-Tax Deduction. William G. Kistner, MM, CPA, **April:** 80-81.

Generating Capital Gains Can Reduce Taxes. William G. Kistner, MM, CPA, **June:** 88-89.

Capital Gain Tax Planning Reduces Tax Liability. William G. Kistner, MM, CPA, **August:** 76-78.

New Minimum Distribution Rules Simplify Qualified Plan Distributions. William G. Kistner, MM, CPA, **September:** 77-79.

Choosing the Right Mortgage. William G. Kistner, MM, CPA, **November:** 80-81.



Selecting a Retirement Locale Requires Careful Planning. William G. Kistner, MM, CPA, **December:** 76-77.

STRATEGIC PLANNING

Strategic Facility Planning Improves Capital Decision Making. John R. Reeve, AIA, **March:** 35-38.

Four Methodologies to Improve Healthcare Demand Forecasting. Murray J. Côté, PhD, and Stephen L. Tucker, DBA, **May:** 54-58.

Market-Based Demand Forecasting Promotes Informed Strategic Financial Planning. Alfred J. Beech, FHFMA, CMA, **November:** 46-56.

Improving Competitiveness through Healthcare Performance Measurement Systems. Louis J. Stewart, PhD, CPA, and Archie Lockamy III, PhD, CFPIM, **December:** 46-50.

Strategic Real-Estate Planning Can Generate Revenue. Danny Hayes and Steve Hays, **December:** 62-64.

TAXES

IRS to Levy Excise Taxes on Excess Benefits. **March:** 9-10.

Cost Segregation of Assets Offers Tax Benefits. David A. Grant, CPA, CVA, **April:** 64-66.

AUTHORS

Abbey, Duane, PhD, CFP, **March:** 50.

Ackerman, F. Kenneth, Jr., MHA, **July:** 34.

Afable, Richard, MD, MPH, **August:** 40.

Alcaro, Bob, **August:** 62.

Bacus, Randy, FACHE, **September:** 68.

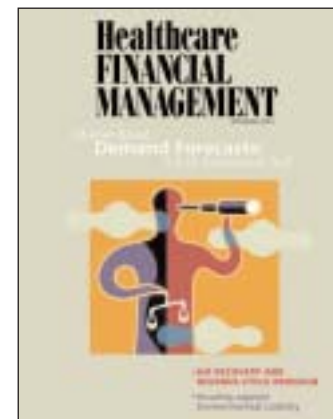
Bailey, Cynthia, MBA, **January:** 63; **May:** 70.

Beech, Alfred J., FHFMA, CMA, **November:** 46.

Benoff, Marc, MBA, **August:** 40.

Bingham, Alan, **February:** 47.

Blackmore, C. Craig, MD, MPH, **September:** 62.



Brockmeier, Karl, **October:** 40.

Budd, Mark, MBA, **November:** 84.

Callas, Elaine, **October:** 40.

Cape, Connie S., FHFMA, CPA, **January:** 14; **February:** 14; **March:** 14; **April:** 14; **May:** 14.

Carabello, Laura, **December:** 82.

Chase, Lisa, Esq., **October:** 52.

Christenson, Eric, **May:** 48.

Ciotti, Vince, **August:** 62.

Clark, Stan J., PhD, CPA, **February:** 62.

Clarke, Richard L., FHFMA, **January:** 16; **February:** 16; **March:** 16; **April:** 16; **May:** 16; **June:** 16; **July:** 16; **August:** 16; **September:** 16; **October:** 16; **November:** 16; **December:** 16.

Coddington, Dean C., MBA, **July:** 34; **December:** 35.

Cooper, Susan J., Esq., **June:** 49.

HFMA Article Index

Côté, Murray J., PhD, **May:** 54.
 Cozort, Larry A., JD, PhD, CPA,
March: 44.
 DeMuro, Paul R., JD, FHFMA, MBA, CPA,
January: 42.
 Doody, Michael F., **June:** 90.
 Dowell, Michael A., JD, **August:** 50.
 Draper, Andrew, MHA, **June:** 79.
 Dubes, Michael, **August:** 72.
 Eberhart, Julia L., MBA, **April:** 37.
 Emery, James D., **January:** 37.
 Farley, Dean E., PhD, MPA, **July:** 44.
 Fedor, Frank P., JD, **January:** 48; **April:**
 44; **September:** 46.
 Foreman, M. Shane, MSA, **June:** 79.
 Frerichs, Jeffrey K., MPA,
December: 78.
 Fry, Cynthia D., MBA, CMPE, **May:** 61.
 Gantt, Andrew H. III, JD, **January:** 42.
 Garofalo, William A., **February:** 41.
 Garrity, Charles E., Jr., MBA,
December: 66.
 Glick, Noah D., MSE, MHA,
September: 62.
 Gold, Martin, MBA, **July:** 54.
 Goodspeed, Peter W., MBA,
August: 82.
 Gordon, Jill H., JD, MHA, **August:** 50.
 Gorman, John K., **August:** 45.
 Graboys, Ken, MPPM, **January:** 63.
 Graham, Timothy, FHFMA, MBA, CPA,
November: 60.
 Grant, David A., CPA, CVA, **April:** 64.
 Gregory, David A., MPA,
November: 40.
 Gundling, Richard L., FHFMA, CMA,
February: 72; **May:** 68; **June:** 86;
August: 70; **September:** 76;
November: 70; **December:** 72.
 Gustafson, Bobette M., **January:** 76;
April: 82; **July:** 66; **October:** 84.
 Hamby, Pat H., FHFMA, MHA, **April:** 58.
 Hayes, Danny, **December:** 62.
 Hays, Steve, **December:** 62.
 Henderson, W. McKay, CPA, CFA,
July: 58.
 Hersher, Betsy, **February:** 84.
 Hilbert, Timothy, CPA, **August:** 66.
 Hobson, John, MD, **August:** 66.
 Hummel, Jill Rubin, Esq., **June:** 49.
 Imperato, Gabriel L., Esq., **July:** 58.
 Jacobson, David, MBA, **March:** 41.
 Jenkins, Elizabeth K., PhD, CPA,
May: 48.
 Jordan, Charles E., DBA, CPA,
February: 62.
 Keough, Christopher L., JD,

January: 70; **April:** 76; **July:** 62;
October: 80.
 Keville, Terri D., Esq., **January:** 54-58.
 Kistner, William G., MM, CPA, **April:** 80;
June: 88; **August:** 76; **September:** 77;
October: 84; **November:** 80;
December: 76.
 Lakin, James D., PhD, MD, MBA,
 FACMPE, **November:** 36.
 Landsberg, Barry S., Esq.,
January: 54-58.
 Leary, Renee, MPH, **July:** 44.



Levine, Rick, CPA, **April:** 41.
 Lockamy, Archie III, PhD, CFPIM,
December: 46.
 Long, Ronald R., FHFMA, CPA, **June:** 14;
July: 14; **August:** 14; **September:** 14;
October: 14; **November:** 14;
December: 14.
 Luecke, Randall W., MBA, CPA, CMA,
 CFM, **March:** 56; **August:** 56.
 Malcolm, Christine L., MBA, **February:**
 74; **May:** 70; **September:** 72;
November: 84.
 Mandelbaum, Sheldon P., JD, MBA,
January: 63.
 Marshall, Neill P., **March:** 70.
 McDermott, Richard E., PhD,
September: 50.
 McGoldrick, Christopher,
February: 51.
 McLaughlin, Mark, **April:** 58.
 Meeting, David T., DBA, CPA, **March:** 56.
 Melvin, Daniel H., JD, **October:** 62.
 Moore, Keith D., MCP, **July:** 34;
December: 35.
 Moynihan, James J., MBA, **January:** 75;
April: 78; **July:** 64; **October:** 98.
 Nahra, Margit H., Esq., **May:** 37.

Nowicki, Michael, EdD, FHFMA, FACHE,
June: 63
 O'Dell, Stephen, MS, **February:** 51.
 Oliveira, Jason, MBA, **May:** 42.
 Orłowski, Anna, JD, **April:** 44.
 Perez, Anthony M., JD,
September: 46.
 Polacheck, Joan F., JD, **October:** 62.
 Porn, Louis M., CPA, **March:** 63.
 Reeve, John R., AIA, **March:** 35.
 Reinke, Thomas, MA, **August:** 66.
 Reinstein, Alan, DBA, CPA,
August: 56.
 Reynolds, Max, JD, **October:** 88.
 Rielinger, Joseph A., MBA,
December: 52.
 Ripley, Jeanne, MBA, **June:** 39.
 Robinson, Trinita C., MA, **March:** 66.
 Roth, Robert L., Esq., **May:** 37.
 Russell, Andrew G., JD, LLM, CHFP,
August: 50.
 Schneider, Robert J., **January:** 63.
 Scott, Jeanne Schulte, JD, **January:** 26;
February: 28; **March:** 26; **April:** 26;
May: 26; **June:** 28; **July:** 26; **August:**
 30; **September:** 28; **October:** 28;
November: 28; **December:** 26.
 Scotti, Dennis J., PhD, FHFMA, CHE,
November: 40.
 Seidner, Alan G., **February:** 80; **May:**
 92; **November:** 74.
 Shulman, Harry, Esq., **July:** 42.
 Snodgrass, Susan, MBA, **July:** 54.
 Stevenson, Paul, MPA, CPA, **October:** 46.
 Stewart, Louis J., PhD, CPA,
December: 46.
 Summers, Jim, PhD, CHE, **June:** 63.
 Susavidge, MaryAnn, **November:** 66.
 Swan, Richard A., MSHA,
September: 80.
 Tucker, Stephen L., DBA, **May:** 54.
 Turisco, Fran, MBA, **March:** 40;
August: 80; **November:** 78.
 Tuttle, Matthew, MBA, **December**
(Resource Guide): 6.
 Tyler, Milton O., MDiv, **December**
(Resource Guide): 2.
 Wareham, Therese L. MBA,
April: 54.
 Weber, Becki, CMPA, **August:** 62.
 Welter, Terri, MS, **October:** 46.
 Witt, Mary J., MSW, **February:** 67;
September: 38.
 Wolf, Peggy, **February:** 58.
 Zelman, William N., PhD,
September: 62.
 Zunke, Randy, **September:** 68.