

Accounting

November

EXAM PAPERS

Accounting 2014 November Memo For Grade12

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Recent health care payment reforms aim to improve the alignment of Medicare payment strategies with goals to improve the quality of care provided patient experiences with health care and health outcomes while also controlling costs These efforts move Medicare away from the volume based payment of traditional fee for service models and toward value based purchasing in which cost control is an explicit goal in addition to clinical and quality goals Specific payment strategies include pay for performance and other quality incentive programs that tie financial rewards and sanctions to the quality and efficiency of care provided and accountable care organizations in which health care providers are held accountable for both the quality and cost of the care they deliver Accounting For Social Risk Factors in Medicare Payment is the fifth and final report in a series of brief reports that aim to inform ASPE analyses that account for social risk factors in Medicare payment programs mandated through the IMPACT Act This report aims to put the entire series in context and offers additional thoughts about how to best consider the various methods for accounting for social risk factors as well as next steps

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