Medical Accounting

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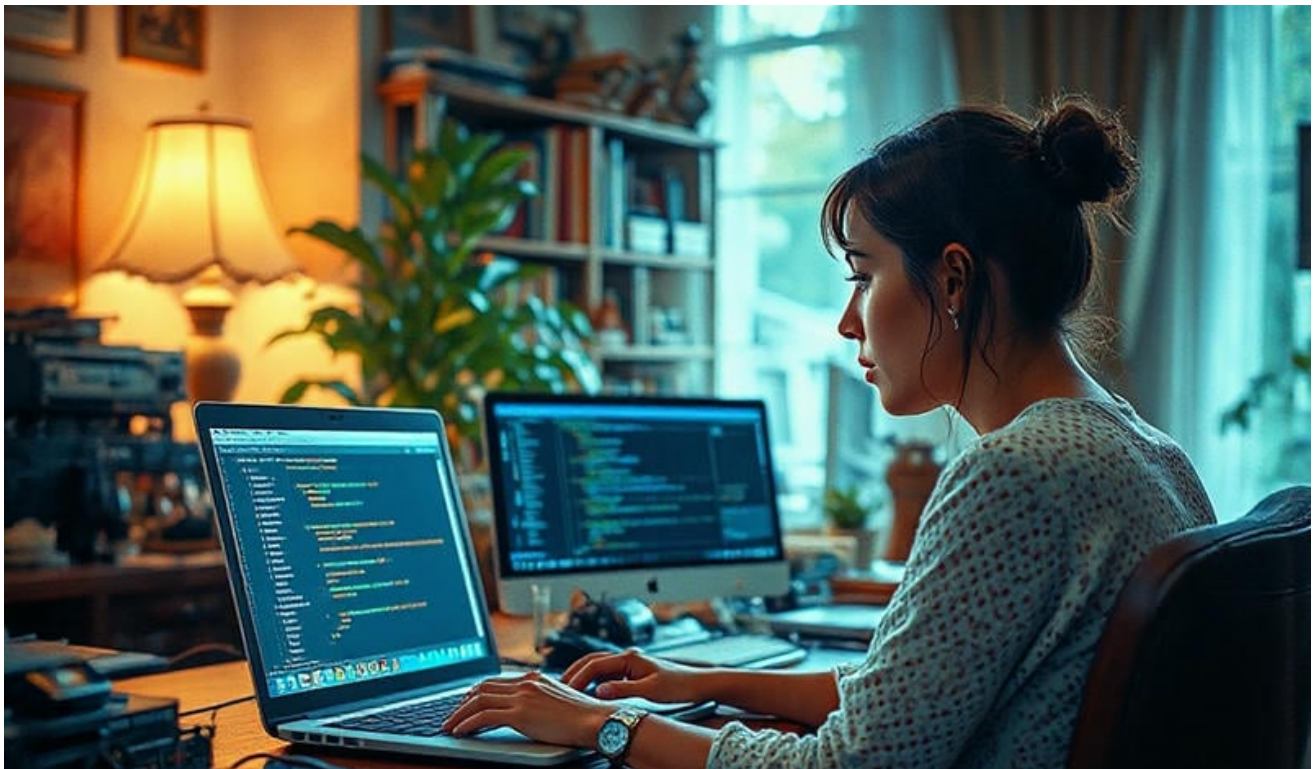

Accurate payment posting is a cornerstone of effective revenue cycle management in healthcare and other service-based industries. It ensures that payments from patients or insurers are correctly recorded in the financial systems, reflecting the true financial status of an organization. This process might seem straightforward, but its accuracy holds significant importance for multiple reasons.

Professionally managed staffing ensures compliance with industry labor standards **medical assistant staffing agency** payment.

First and foremost, accurate payment posting directly affects an organization's cash flow. When payments are posted accurately and promptly, it enables the finance team to have a clear picture of the available funds. This clarity allows businesses to plan expenditures, manage budgets more effectively, and make informed investment decisions. Without precise posting, organizations may face cash flow discrepancies that can lead to misguided financial strategies or even liquidity issues.

Moreover, accurate payment posting plays a vital role in customer satisfaction and trust. Patients or clients expect their payments to be processed without errors; any inaccuracies can lead to billing disputes or dissatisfaction. For example, if a patient notices an incorrect balance due to improper payment posting, it may cause frustration and erode trust in the organization's billing integrity. In contrast, when customers see that their payments are handled correctly, it enhances their confidence in the service provider's professionalism and reliability.

Efficient payment posting also reduces administrative burdens associated with correcting errors after they occur. Misposted payments often require time-consuming investigations and adjustments by staff members who could otherwise be engaging in more productive activities. By ensuring accuracy at the outset, organizations minimize these disruptions and improve overall operational efficiency.

In addition to internal benefits, accurate payment posting is crucial for maintaining compliance with industry regulations and standards. Regulatory bodies often scrutinize financial records for adherence to billing practices; discrepancies due to inaccurate postings can result in audits or penalties. Thus, maintaining precise records not only protects against regulatory risks but also upholds the organization's reputation as compliant and ethical.

To achieve high levels of accuracy in payment posting, several strategies can be employed by organizations:

1. **Training**: Providing comprehensive training for finance staff on billing systems and procedures ensures they are well-equipped to handle complex transactions accurately.

2. **Technology**: Implementing advanced software solutions that automate parts of the payment posting process can reduce human error and increase speed without sacrificing accuracy.

3. **Regular Audits**: Conducting routine audits helps identify patterns of recurring mistakes which can then be addressed through targeted corrective measures.

4. **Clear Communication**: Establishing open lines of communication between departments such as finance, operations, and customer service helps resolve discrepancies quickly when they arise.

5. **Standardized Procedures**: Developing standardized workflows for handling different types of payments ensures consistency across all transactions.

Ultimately, accurate payment posting serves as a linchpin for both operational excellence and strategic success within an organization. By prioritizing this aspect of revenue cycle management through dedicated strategies focused on precision and efficiency, businesses not only safeguard their financial health but also foster enduring relationships with clients built on transparency and trust.

In the intricate world of healthcare finance, payment posting serves as a critical juncture where patient care meets financial accountability. It's a task that requires precision and attention to detail, yet is often fraught with errors that can lead to significant disruptions in cash flow and patient satisfaction. Understanding common payment posting errors is essential for developing strategies that enhance efficiency and accuracy in this vital process.

One of the most frequent errors encountered in payment posting is the misalignment between payments and corresponding claims. This can occur due to simple human error or more complex systemic issues, such as discrepancies in coding or mismatches between payer systems and provider records. When payments are posted against incorrect claims, it creates a cascade of complications: outstanding balances remain unresolved, reconciliation processes become convoluted, and ultimately, providers may experience delays in revenue cycles.

Another common mistake arises from incorrect data entry. In the high-paced environment of healthcare billing, manual entry errors are almost inevitable. These could range from typing mistakes to transposing figures which can lead to inaccurate account balances or even complete misallocation of funds. Such errors not only hinder efficient payment processing but also necessitate time-consuming corrections that divert resources away from more productive tasks.

Furthermore, failure to update or verify insurance information can significantly impact payment posting accuracy. Insurance plans and coverage details frequently change; thus, without meticulous verification processes in place, there is a risk of applying payments based on outdated information. This leads to incorrect postings which require extensive rework to rectify-delaying reimbursements and frustrating patients who may receive inaccurate billing statements.

To mitigate these common errors effectively, organizations must adopt strategic approaches aimed at both prevention and resolution. Implementing robust training programs ensures that staff involved in payment posting possess a comprehensive understanding of billing codes and payer requirements. Regular training sessions keep them abreast of changes in regulations or procedures that could affect their work.

Automation also plays a pivotal role in reducing manual input errors. Leveraging technology solutions designed for healthcare billing can streamline data entry processes through features like optical character recognition (OCR) for scanning documents directly into systems or electronic remittance advice (ERA) for faster matching of payments with claims.

Moreover, maintaining open channels of communication between payers and providers helps promptly address any discrepancies before they evolve into larger issues impacting both parties' operations negatively.

Finally yet importantly is implementing rigorous auditing protocols regularly monitoring transactions ensuring adherence compliance standards minimizing risk exposure resulting fraudulent activities inadvertently occurring within organizational framework itself something always remains possibility given complexity nature industry operates under today's landscape whether insurance companies government entities alike involved handling sensitive personal financial information daily basis necessary safeguard interests all stakeholders concerned moving forward future endeavors alike thereby achieving ultimate goal enhancing overall efficiency effectiveness entire payment posting process long run altogether too!

By diligently addressing these common pitfalls through targeted strategies focused on education automation collaboration ultimately achieve greater success maximizing potential benefits derived from seamless integration finance aspects healthcare delivery model itself benefiting everyone involved patients practitioners administrators like end day alike indeed!

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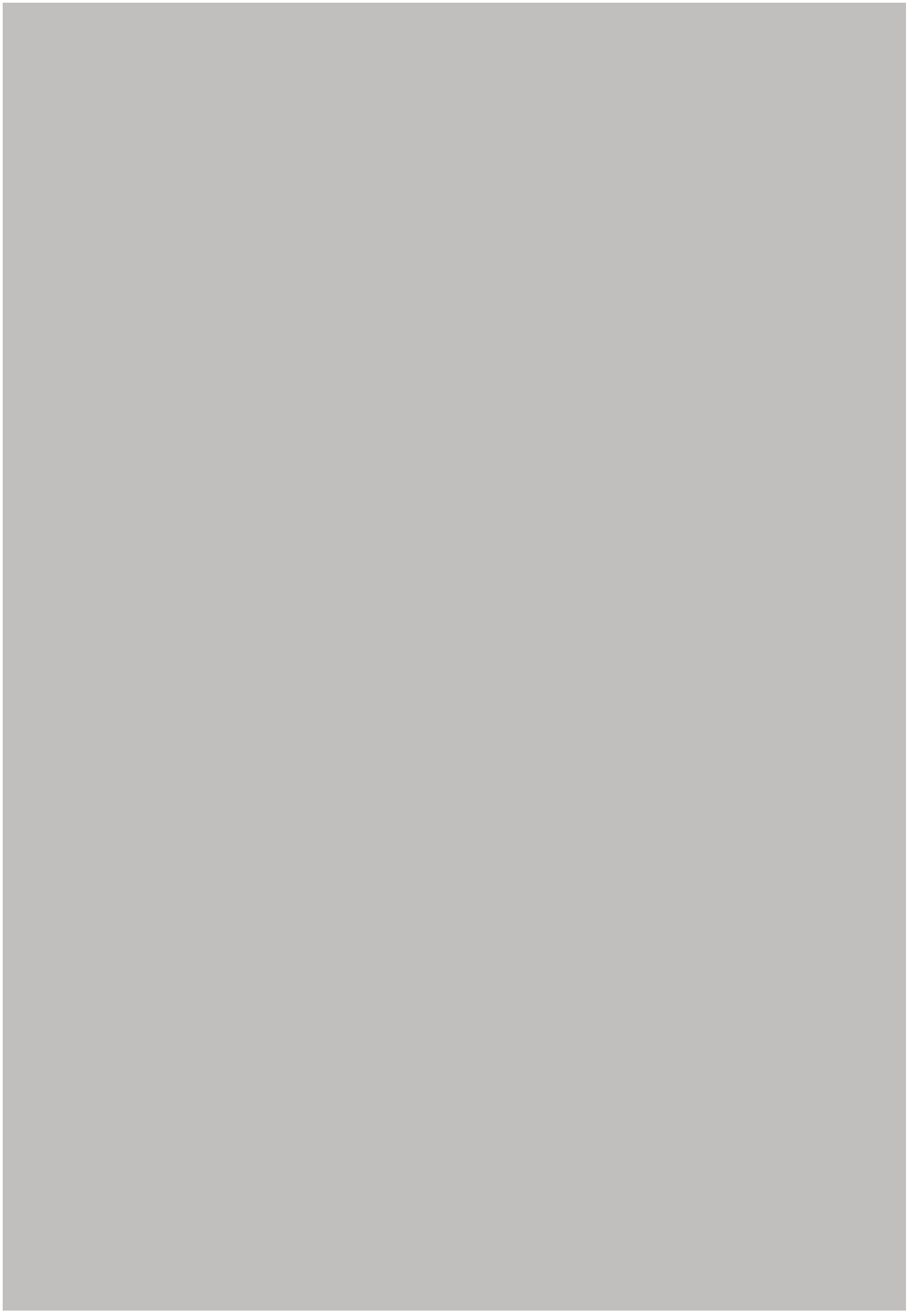


Impact of Fee for Service on Medical Coding Practices

In the bustling world of healthcare administration, efficiency is not just a goal; it is a necessity. Among the myriad of administrative tasks, payment posting stands out as a crucial process that can significantly influence the financial health of a medical practice or institution. As such, adopting strategic approaches to streamline this process is paramount for ensuring operational efficiency and financial stability.

One effective strategy for streamlining payment posting involves leveraging technology. Automated payment posting systems can significantly reduce manual entry errors and accelerate the reconciliation process. By integrating electronic remittance advice (ERA) with existing billing systems, organizations can automate the matching of payments with corresponding claims. This not only speeds up the posting process but also ensures greater accuracy, reducing discrepancies that often lead to costly delays or rework.

Another strategy focuses on standardizing procedures across the organization. Establishing clear guidelines and protocols for payment posting ensures consistency and minimizes confusion among staff members. Training sessions and regular updates on best practices are essential to keep everyone aligned with these standards. Furthermore, creating checklists for common tasks within the payment posting process can serve as useful reminders for employees, thereby reducing oversight and enhancing productivity.

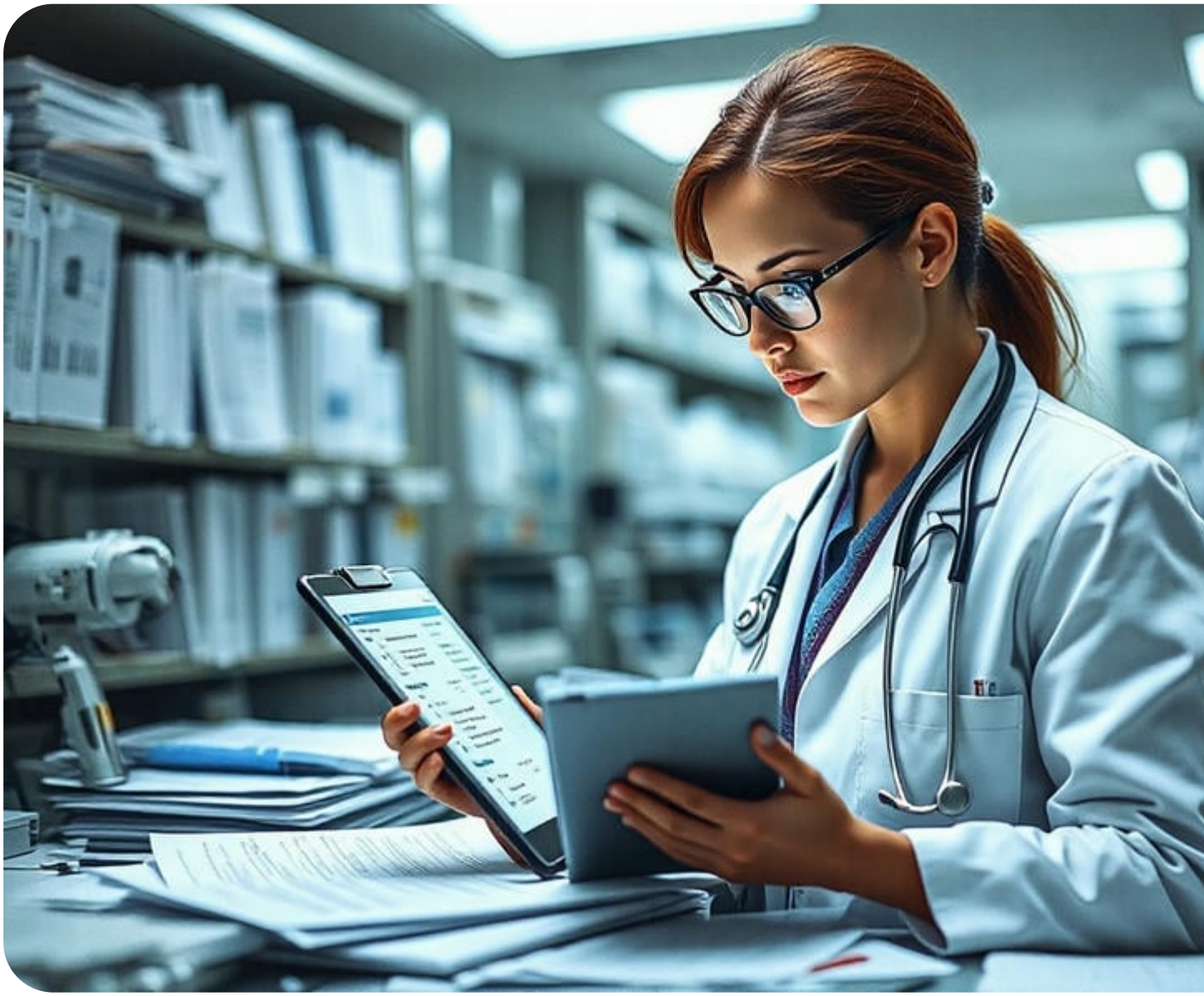
Communication plays a pivotal role in optimizing the payment posting process as well. Maintaining open lines of communication between different departments-such as billing, finance, and customer service-ensures that any issues or discrepancies are promptly addressed. Regular meetings to discuss challenges faced during payment postings can lead to collaborative problem-solving and innovative solutions that further streamline operations.

Additionally, continuous monitoring and analysis of performance metrics related to payment posting processes are vital for identifying areas needing improvement. Key performance

indicators (KPIs) such as average days in accounts receivable or percentage of claim denials should be regularly reviewed to assess efficiency levels. Organizations should use this data-driven approach to refine their strategies continually and implement necessary changes swiftly.

Finally, fostering a culture of accountability within the team handling payment postings enhances ownership over responsibilities and outcomes. Encouraging team members to take initiative in resolving issues independently while providing support when needed cultivates an environment where innovation thrives and efficiencies are naturally identified.

In conclusion, streamlining the payment posting process requires a multifaceted approach that combines technological advancements with human-centric strategies like standardization, communication enhancement, metric analysis, and cultural shifts towards accountability. By implementing these strategies effectively, healthcare organizations can ensure smoother operations leading not only to improved financial outcomes but also enhanced patient satisfaction through timely resolution of billing matters-a win-win scenario for all involved stakeholders.



How Value Based Care Influences Medical Coding and Documentation Requirements

In today's fast-paced financial landscape, the efficiency of payment posting processes can significantly impact an organization's operational success. Implementing technology solutions for efficient payment posting is not merely a trend but a necessity in ensuring that businesses remain competitive and financially healthy. This essay explores strategies for integrating technology into payment posting systems to maximize efficiency, accuracy, and productivity.

At the heart of efficient payment posting is automation. By automating routine tasks such as data entry, reconciliation, and error checking, businesses can dramatically reduce manual intervention. Automated systems minimize human error and ensure that payments are posted accurately and promptly, leading to faster revenue recognition. For instance, machine learning algorithms can be employed to recognize patterns in transaction data, allowing for more accurate matching of payments with invoices or accounts.

Another crucial strategy is the integration of advanced software platforms that facilitate seamless communication between different financial systems. Many organizations struggle with disparate systems that do not communicate effectively with one another, leading to inefficiencies and delays in payment processing. Implementing integrated software solutions ensures that all financial data flows smoothly through a centralized system, enabling real-time updates and better visibility into cash flow.

Cloud-based solutions also play a pivotal role in modernizing payment posting processes. These solutions offer scalability and flexibility that traditional on-premise systems cannot match. By leveraging cloud technology, organizations can access their payment processing systems from anywhere at any time, facilitating remote work environments and improving collaboration among team members across different locations.

Moreover, adopting blockchain technology presents an innovative approach to enhancing transparency and security in payment posting. Blockchain's decentralized nature allows for immutable records of transactions which are verifiable by all parties involved. This not only enhances trust but also reduces the risk of fraud-an ever-present concern in financial transactions.

Finally, utilizing analytics tools provides valuable insights into the payment process itself. By analyzing key performance indicators such as processing times, error rates, or customer satisfaction levels related to payments, companies can identify bottlenecks or areas for improvement within their existing workflows. This data-driven approach enables organizations to refine their strategies continually and optimize their operations for better outcomes.

In conclusion, implementing technology solutions for efficient payment posting requires a multifaceted strategy involving automation, system integration, cloud computing adoption, blockchain exploration, and analytics utilization. These technological advancements collectively enhance accuracy while reducing costs associated with manual labor or errors-a win-win situation for any organization aiming toward sustainable growth amidst evolving market demands.

Challenges and Benefits of Transitioning from Fee for Service to Value Based Care in Medical Coding

Training and development for billing staff is an essential component in ensuring the smooth operation of any healthcare facility or business that relies on accurate financial transactions. Among the various areas of focus within this sphere, strategies for efficient payment posting stand out as critical. Efficient payment posting is not merely a back-office function; it directly affects cash flow, customer satisfaction, and the overall financial health of an organization.

To begin with, understanding the importance of efficient payment posting is crucial. Payment posting serves as a bridge between patient care and revenue cycle management. It involves recording payments from insurance companies and patients accurately and swiftly to update account balances. Errors or delays in this process can lead to discrepancies in accounts, delayed payments, or even loss of revenue. For billing staff to excel in this area, they must first recognize its impact on broader organizational goals.

One effective strategy for enhancing efficiency in payment posting is investing in comprehensive training programs tailored specifically for billing personnel. These programs should cover not only the technical aspects of payment processing systems but also emphasize accuracy and attention to detail. Staff should be familiarized with different types of

payments-such as electronic funds transfers (EFTs), checks, and credit card payments-and how each should be posted correctly into the system.

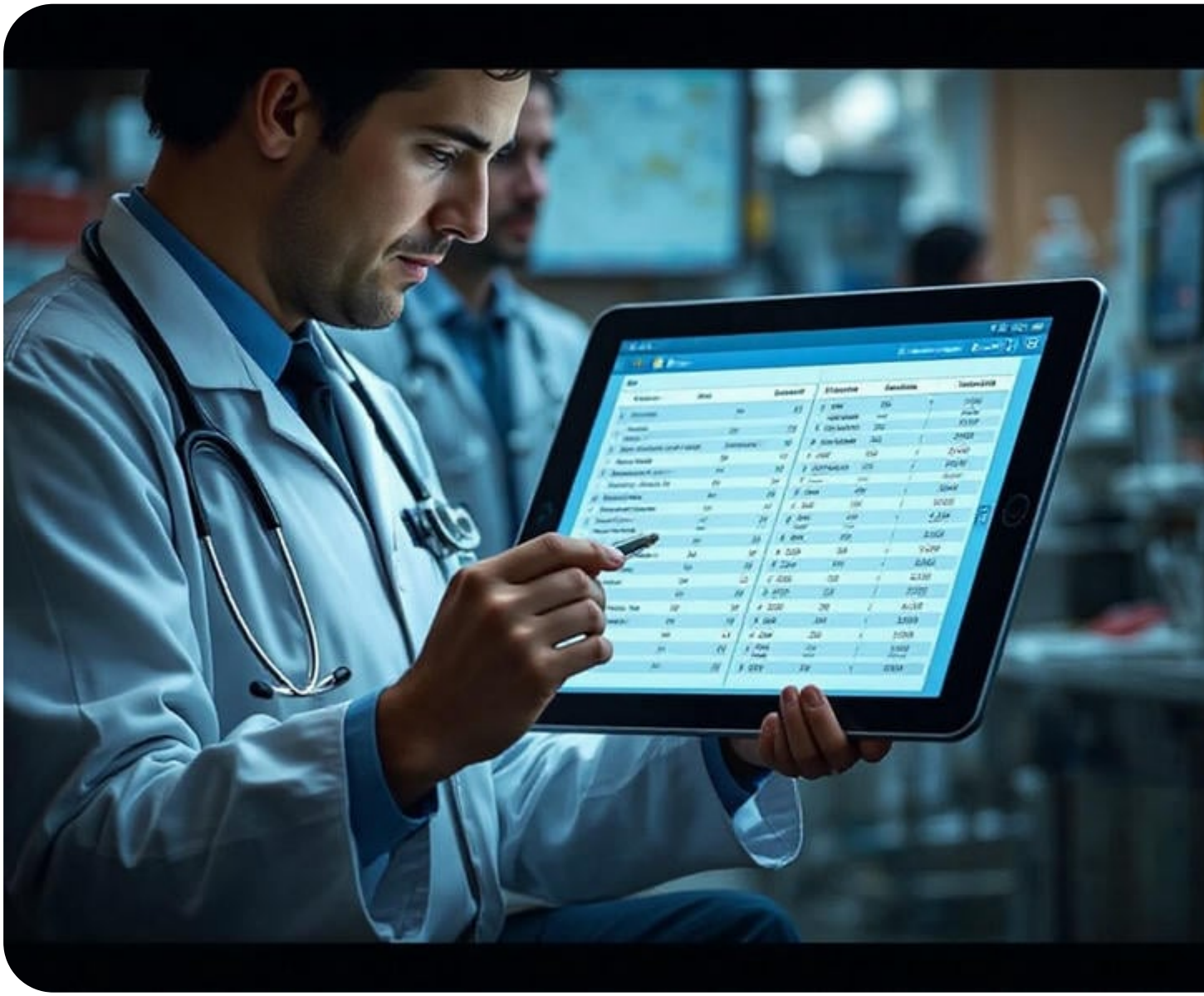
Another key strategy is leveraging technology to streamline processes. Modern billing software often includes features designed to automate parts of the payment posting workflow. Training staff to utilize these tools fully can reduce manual errors and increase processing speed. For example, implementing automated matching algorithms that compare remittance advice with outstanding invoices can significantly cut down reconciliation time.

Furthermore, developing robust procedures for handling exceptions and denials is vital. Not all payments fit neatly into predefined categories; occasional discrepancies will arise that require human intervention. Training programs should equip staff with problem-solving skills to address these anomalies efficiently. Moreover, fostering open communication channels within departments allows billing staff to collaborate more effectively when resolving complex issues.

Regular audits and feedback sessions form another pillar of a successful training strategy. Periodically reviewing posted payments helps identify common mistakes or areas needing improvement. Constructive feedback enables employees to learn from errors without fear of blame while reinforcing best practices across the team.

Lastly, cultivating a culture of continuous learning among billing staff ensures they stay updated with evolving industry standards and regulations. Encouraging participation in workshops or webinars about new trends in healthcare finance or changes in insurance policies keeps their knowledge fresh and applicable.

In conclusion, training and development focused on strategies for efficient payment posting are indispensable for any organization reliant on precise financial operations. By emphasizing targeted education programs, embracing technological advancements, establishing clear procedures for handling exceptions, conducting regular audits, and promoting ongoing learning opportunities-organizations can empower their billing staff not only to perform their roles effectively but also contribute positively towards achieving larger business objectives.



Case Studies Highlighting the Effects of Different Payment Models on Medical Coding

Efficiency

In the intricate world of financial management, particularly in the healthcare and insurance sectors, monitoring and analyzing payment posting performance is a crucial component to ensuring operational efficiency and fiscal health. The term itself encapsulates a series of strategies aimed at optimizing how payments are recorded and managed within an organization, which can significantly impact cash flow, customer satisfaction, and overall business success.

To begin with, understanding what payment posting entails is essential. Payment posting is the process by which received payments are recorded in a company's accounting system. This might sound straightforward, but when dealing with thousands of transactions daily across multiple channels-whether through direct bank transfers, credit card payments, or checks-the complexity quickly escalates. Therefore, efficient strategies for managing this task become paramount.

One effective strategy for improving payment posting performance is implementing robust training programs for staff involved in this process. Ensuring that employees understand not only the mechanics of payment posting but also its significance to the broader financial ecosystem helps prevent errors that could lead to costly discrepancies or delays. Regular workshops and updates on best practices can keep teams sharp and aware of any changes in regulations or technology.

Moreover, leveraging technology is another cornerstone strategy. Modern software solutions offer automation capabilities that minimize human error and accelerate processing times. By integrating advanced analytics tools into these systems, organizations can monitor payment trends in real-time and gain valuable insights into their cash flow patterns. These insights allow for proactive decision-making-identifying bottlenecks or inefficiencies before they become significant issues.

Another key element involves establishing clear metrics for performance evaluation. Setting benchmarks such as average processing time per transaction or accuracy rates enables organizations to measure their efficiency objectively. Regular reviews against these metrics

help identify areas needing improvement or adjustment in processes or resources allocation.

Communication plays a vital role as well. Maintaining open lines between departments like billing, finance, and customer service ensures that any discrepancies are resolved swiftly. This interdisciplinary approach not only aids in troubleshooting problems more effectively but also enhances the overall teamwork environment within the organization.

Finally, fostering a culture of continuous improvement cannot be overstated when discussing strategies for efficient payment posting. Encouraging feedback from team members about potential improvements or innovations keeps processes dynamic and responsive to both internal needs and external changes in the market landscape.

In conclusion, monitoring and analyzing payment posting performance requires a multifaceted approach that combines skilled personnel training with technological tools while emphasizing communication and continuous evaluation against defined metrics. By adopting these strategies, organizations can streamline their financial operations dramatically-not only safeguarding their bottom line but also enhancing their reputation among stakeholders as reliable partners who prioritize efficiency and accuracy above all else.

About health

This article is about the human condition. For other uses, see **Health (disambiguation)** .

Health has a variety of definitions, which have been used for different purposes over time. In general, it refers to physical and emotional **well-being**, especially that associated with normal functioning of the **human body**, absent of **disease**, **pain** (including **mental pain**), or **injury**.

Health can be promoted by encouraging healthful activities, such as regular **physical exercise** and adequate sleep,**[1]** and by reducing or avoiding unhealthful activities or situations, such as **smoking** or excessive **stress**. Some factors affecting health are due to **individual choices**, such as whether to engage in a high-risk behavior, while others are due to **structural** causes, such as whether the society is arranged in a way that makes it easier or harder for people to get necessary healthcare services. Still, other factors are beyond both individual and group choices, such as **genetic disorders**.

History

[edit]
World Health Organization's definition

> Health is a state of complete physical, mental and social well-being and not merely the absence of disease or infirmity.

*Source: **"Constitution"**. World Health Organization . Retrieved 25 September 2024.*

The meaning of health has evolved over time. In keeping with the **biomedical** perspective, early definitions of health focused on the theme of the body's ability to function; health was seen as a state of normal function that could be disrupted from time to time by **disease**. An example of such a definition of health is: "a state characterized by anatomic, physiologic, and psychological integrity; ability to perform personally valued family, work, and community roles; ability to deal with **physical**, **biological**, **psychological**, and **social stress**".**[2]** Then, in 1948, in a radical departure from previous definitions, the **World Health Organization** (WHO) proposed a definition that aimed higher, linking health to **well-being**, in terms of "physical, mental, and social well-being, and not merely the absence of disease and infirmity".**[3]** Although this definition was welcomed by some as being innovative, it was also criticized for being vague and excessively broad and was not construed as measurable. For a long time, it was set aside as an impractical ideal, with most discussions of health returning to the practicality of the biomedical model.**[4]**

Just as there was a shift from viewing disease as a state to thinking of it as a process, the same shift happened in definitions of health. Again, the WHO played a leading role when it fostered the development of the health promotion movement in the 1980s. This brought in a new conception of health, not as a state, but in dynamic terms of resiliency, in other

words, as "a resource for living". In 1984, WHO revised the definition of health defined it as "the extent to which an individual or group is able to realize aspirations and satisfy needs and to change or cope with the environment. Health is a resource for everyday life, not the objective of living; it is a positive concept, emphasizing social and personal resources, as well as physical capacities."[5] Thus, health referred to the ability to maintain **homeostasis** and recover from adverse events. Mental, intellectual, emotional and social health referred to a person's ability to handle stress, to acquire skills, to maintain relationships, all of which form resources for resiliency and **independent living**.[4] This opens up many possibilities for health to be taught, strengthened and learned.

Since the late 1970s, the federal **Healthy People** Program has been a visible component of the United States' approach to improving population health.[6] In each decade, a new version of Healthy People is issued,[7] featuring updated goals and identifying topic areas and quantifiable objectives for health improvement during the succeeding ten years, with assessment at that point of progress or lack thereof. Progress has been limited to many objectives, leading to concerns about the effectiveness of Healthy People in shaping outcomes in the context of a decentralized and uncoordinated US health system. Healthy People 2020 gives more prominence to health promotion and preventive approaches and adds a substantive focus on the importance of addressing social determinants of health. A new expanded digital interface facilitates use and dissemination rather than bulky printed books as produced in the past. The impact of these changes to Healthy People will be determined in the coming years.[8]

Systematic activities to prevent or cure health problems and promote good health in humans are undertaken by **health care providers**. Applications with regard to animal health are covered by the **veterinary sciences**. The term "healthy" is also widely used in the context of many types of non-living organizations and their impacts for the benefit of humans, such as in the sense of **healthy communities**, **healthy cities** or **healthy environments**. In addition to **health care** interventions and a person's surroundings, a number of other factors are known to influence the health status of individuals. These are referred to as the "determinants of health", which include the individual's background, lifestyle, economic status, social conditions and spirituality; Studies have shown that high levels of stress can affect human health.[9]

In the first decade of the 21st century, the conceptualization of health as an ability opened the door for self-assessments to become the main indicators to judge the performance of efforts aimed at improving human health.[10] It also created the opportunity for every person to feel healthy, even in the presence of **multiple chronic diseases** or a terminal condition, and for the re-examination of determinants of health (away from the traditional approach that focuses on the reduction of the prevalence of diseases).[11]

Determinants

[edit]
See also: **Social determinants of health** and **Risk factor**

In general, the context in which an individual lives is of great importance for both his health status and quality of life. It is increasingly recognized that health is maintained and improved not only through the advancement and application of **health science**, but also through the efforts and intelligent **lifestyle** choices of the individual and society. According to the **World Health Organization**, the main determinants of health include the social and **economic** environment, the physical environment, and the person's individual characteristics and behaviors.[12]

More specifically, key factors that have been found to influence whether people are healthy or unhealthy include the following:[12][13][14]

- **Education** and **literacy**
- Employment/working conditions
- Income and **social status**
- **Physical environments**
- **Social environments**
- **Social support** networks
- **Biology** and **genetics**
- **Culture**
- **Gender**
- **Health care services**
- Healthy **child development**
- Personal health practices and **coping skills**

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Donald Henderson as part of the CDC's **smallpox** eradication team in 1966

An increasing number of studies and reports from different organizations and contexts examine the linkages between health and different factors, including lifestyles, environments, **health care organization** and **health policy**, one specific health policy brought into many countries in recent years was the introduction of the **sugar tax**. Beverage taxes came into light with increasing concerns about obesity, particularly among youth. Sugar-sweetened beverages have become a target of anti-obesity initiatives with increasing evidence of their link to obesity.[15]—such as the 1974 **Lalonde report** from Canada;[14] the **Alameda County Study** in California;[16] and

the series of **World Health Reports** of the World Health Organization, which focuses on **global health** issues including access to health care and improving **public health** outcomes, especially in **developing countries**.[17]

The concept of the "*health field,*" as distinct from **medical care**, emerged from the Lalonde report from Canada. The report identified three interdependent fields as key determinants of an individual's health. These are:[14]

- Biomedical: all aspects of health, physical and mental, developed within the human body as influenced by genetic make-up.
- Environmental: all matters related to health external to the **human body** and over which the individual has little or no control;
- Lifestyle: the aggregation of personal decisions (i.e., over which the individual has control) that can be said to contribute to, or cause, illness or death;

The maintenance and promotion of health is achieved through different combination of physical, **mental**, and social well-being—a combination sometimes referred to as the *"health triangle."*[18] The WHO's 1986 ***Ottawa Charter for Health Promotion*** further stated that health is not just a state, but also "a resource for everyday life, not the objective of living. Health is a positive concept emphasizing social and personal resources, as well as physical capacities."[19]

Focusing more on lifestyle issues and their relationships with functional health, data from the **Alameda County Study** suggested that people can improve their health via **exercise**, enough **sleep**, spending time in nature, maintaining a healthy **body weight**, limiting **alcohol** use, and avoiding **smoking**.[20] Health and **illness** can co-exist, as even people with multiple chronic diseases or terminal illnesses can consider themselves healthy.[21]

> *If you want to learn about the health of a population, look at the air they breathe, the water they drink, and the places where they live.*[22][23]
>
> —Ã¢â‚¬Å *Hippocrates, the Father of Medicine, 5th century BC*

The environment is often cited as an important factor influencing the health status of individuals. This includes characteristics of the **natural environment**, the **built environment** and the **social environment**. Factors such as clean **water** and **air**, adequate **housing**, and safe communities and **roads** all have been found to contribute to good health, especially to the health of infants and children.[12][24] Some studies have shown that a lack of **neighborhood** recreational spaces including natural environment leads to lower levels of personal satisfaction and higher levels of **obesity**, linked to lower overall health and well-being.[25] It has been demonstrated that increased time spent in natural environments is

associated with improved self-reported health,[26] suggesting that the positive health benefits of natural space in urban neighborhoods should be taken into account in **public policy** and land use.

Genetics, or inherited traits from parents, also play a role in determining the health status of individuals and populations. This can encompass both the **predisposition** to certain diseases and health conditions, as well as the habits and behaviors individuals develop through the lifestyle of their **families**. For example, genetics may play a role in the manner in which people cope with **stress**, either mental, emotional or physical. For example, **obesity** is a significant problem in the **United States** that contributes to poor mental health and causes stress in the lives of many people.[27] One difficulty is the issue raised by the **debate** over the relative strengths of genetics and other factors; interactions between genetics and environment may be of particular importance.

Potential issues

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A number of health issues are common around the globe. **Disease** is one of the most common. According to GlobalIssues.org, approximately 36 million people die each year from non-communicable (i.e., not contagious) diseases, including **cardiovascular disease**, **cancer**, **diabetes** and chronic lung disease.[28]

Among communicable diseases, both viral and bacterial, **AIDS**/**HIV**, **tuberculosis**, and **malaria** are the most common, causing millions of deaths every year.[28]

Another health issue that causes death or contributes to other health problems is **malnutrition**, especially among children. One of the groups malnutrition affects most is young children. Approximately 7.5 million children under the age of 5 die from malnutrition, usually brought on by not having the money to find or make food.[28]

Bodily injuries are also a common health issue worldwide. These injuries, including **bone fractures** and **burns**, can reduce a person's quality of life or can cause fatalities including **infections** that resulted from the injury (or the severity injury in general).[28]

Lifestyle choices are contributing factors to poor health in many cases. These include smoking cigarettes, and can also include a poor diet, whether it is overeating or an overly constrictive diet. Inactivity can also contribute to health issues and also a lack of sleep, excessive alcohol consumption, and neglect of oral hygiene.[*citation needed*] There are also genetic disorders that are inherited by the person and can vary in how much they affect the person (and when they surface).[29][30]

Although the majority of these health issues are preventable, a major contributor to global ill health is the fact that approximately 1 billion people lack access to health care systems.[28] Arguably, the most common and harmful health issue is that a great many people do not have access to quality remedies.[31]

Mental health

[edit]
Main article: **Mental health**

The **World Health Organization** describes mental health as "a state of **well-being** in which the individual realizes his or her own abilities, can cope with the normal stresses of life, can work productively and fruitfully, and is able to make a contribution to his or her community".[32] Mental health is not just the absence of mental illness.[33]

Mental illness is described as 'the spectrum of cognitive, emotional, and behavioral conditions that interfere with social and emotional well-being and the lives and productivity of people.[34] Having a mental illness can seriously impair, temporarily or permanently, the mental functioning of a person. Other terms include: 'mental health problem', 'illness', 'disorder', 'dysfunction'.[35]

Approximately twenty percent of all adults in the US are considered diagnosable with a mental disorder. Mental disorders are the leading cause of disability in the United States and Canada. Examples of these disorders include **schizophrenia**, **ADHD**, **major depressive disorder**, **bipolar disorder**, **anxiety disorder**, **post-traumatic stress disorder** and **autism**.[36]

Many factors contribute to mental health problems, including:[37]

- Biological factors, such as genes or brain chemistry
- Family history of mental health problems
- Life experiences, such as trauma or abuse

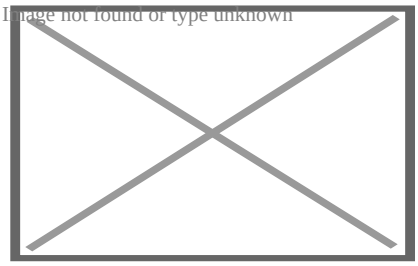
Maintaining

[edit]

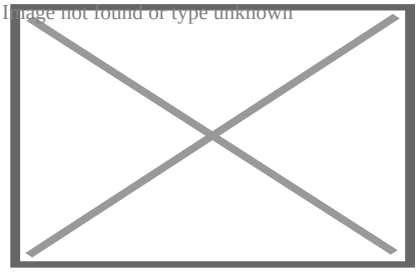
Achieving and maintaining health is an ongoing process, shaped by both the evolution of **health care** knowledge and practices as well as personal strategies and organized interventions for staying healthy.

Diet

[edit]
Main articles: Healthy diet and Human nutrition
See also: List of nutrition guides



Percentage of overweight or obese population in 2010. Data source: OECD's iLibrary.[38][39]



Percentage of obese population in 2010. Data source: OECD's iLibrary.[38][40]

An important way to maintain one's personal health is to have a healthy diet. A healthy diet includes a variety of plant-based and animal-based foods that provide **nutrients** to the body.[41] Such nutrients provide the body with energy and keep it running. Nutrients help build and strengthen bones, muscles, and tendons and also regulate body processes (i.e., **blood pressure**). Water is essential for growth, reproduction and good health. **Macronutrients** are consumed in relatively large quantities and include proteins, carbohydrates, and fats and fatty acids.[42] Micronutrients – vitamins and minerals – are consumed in relatively smaller quantities, but are essential to body processes.[43] The **food guide pyramid** is a pyramid-shaped guide of healthy foods divided into sections. Each section shows the recommended intake for each food group (i.e., protein, fat, carbohydrates and sugars). Making healthy food choices can lower one's risk of heart disease and the risk of developing some types of **cancer**, and can help one maintain their weight within a healthy range.[44]

The **Mediterranean diet** is commonly associated with health-promoting effects. This is sometimes attributed to the inclusion of bioactive compounds such as **phenolic compounds**, **isoprenoids** and **alkaloids**.[45]

Exercise

[edit]
Main article: Exercise

Physical exercise enhances or maintains physical fitness and overall health and wellness. It strengthens one's bones and muscles and improves the cardiovascular system. According to the National Institutes of Health, there are four types of exercise: endurance, strength, flexibility, and balance.[46] The CDC states that physical exercise can reduce the risks of heart disease, cancer, type 2 diabetes, high blood pressure, obesity, depression, and anxiety.[47] For the purpose of counteracting possible risks, it is often recommended to start physical exercise gradually as one goes. Participating in any exercising, whether it is housework, yardwork, walking or standing up when talking on the phone, is often thought to be better than none when it comes to health.[48]

Sleep

[edit]
Main articles: Sleep and Sleep deprivation

Sleep is an essential component to maintaining health. In children, sleep is also vital for growth and development. Ongoing sleep deprivation has been linked to an increased risk for some chronic health problems. In addition, sleep deprivation has been shown to correlate with both increased susceptibility to illness and slower recovery times from illness.[49] In one study, people with chronic insufficient sleep, set as six hours of sleep a night or less, were found to be four times more likely to catch a cold compared to those who reported sleeping for seven hours or more a night.[50] Due to the role of sleep in regulating metabolism, insufficient sleep may also play a role in weight gain or, conversely, in impeding weight loss.[51] Additionally, in 2007, the International Agency for Research on Cancer, which is the cancer research agency for the World Health Organization, declared that "shiftwork that involves circadian disruption is probably carcinogenic to humans", speaking to the dangers of long-term nighttime work due to its intrusion on sleep.[52] In 2015, the National Sleep Foundation released updated recommendations for sleep duration requirements based on age, and concluded that "Individuals who habitually sleep outside the normal range may be exhibiting signs or symptoms of serious health problems or, if done volitionally, may be compromising their health and well-being."[53]

Age and condition	Sleep needs
Newborns (0–3 months)	14 to 17 hours
Infants (4–11 months)	12 to 15 hours
Toddlers (1–2 years)	11 to 14 hours
Preschoolers (3–5 years)	10 to 13 hours
School-age children (6–13 years)	9 to 11 hours
Teenagers (14–17 years)	8 to 10 hours
Adults (18–64 years)	7 to 9 hours
Older Adults (65 years and over)	7 to 8 hours

Role of science

[edit]
Main articles: **Health science** and **Health care**

> The Dutch Public Health Service provides medical care for the natives of the **Dutch East Indies**, May 1946.

Health science is the branch of science focused on health. There are two main approaches to health science: the study and **research** of the **body** and health-related issues to understand how humans (and animals) function, and the application of that knowledge to improve health and to prevent and cure diseases and other physical and mental impairments. The science builds on many sub-fields, including **biology**, **biochemistry**, **physics**, **epidemiology**, **pharmacology**, **medical sociology**. Applied health sciences endeavor to better understand and improve human health through applications in areas such as **health education**, **biomedical engineering**, **biotechnology** and **public health**.[*citation needed*]

Organized interventions to improve health based on the principles and procedures developed through the health sciences are provided by practitioners trained in **medicine**, **nursing**, **nutrition**, **pharmacy**, **social work**, **psychology**, **occupational therapy**, **physical therapy** and other **health care professions**. Clinical practitioners focus mainly on the health of individuals, while public health practitioners consider the overall health of communities and populations. **Workplace wellness** programs are increasingly being adopted by companies for their value in improving the health and well-being of their employees, as are **school health services** to improve the health and well-being of children.[*citation needed*]

Role of medicine and medical science

[edit]
Main article: Medicine

Contemporary medicine is in general conducted within health care systems. Legal, credentialing and financing frameworks are established by individual governments, augmented on occasion by international organizations, such as churches. The characteristics of any given health care system have significant impact on the way medical care is provided.

From ancient times, Christian emphasis on practical charity gave rise to the development of systematic nursing and hospitals and the Catholic Church today remains the largest non-government provider of medical services in the world.[54] Advanced industrial countries (with the exception of the United States)[55] and many developing countries provide medical services through a system of universal health care that aims to guarantee care for all through a single-payer health care system, or compulsory private or co-operative health insurance. This is intended to ensure that the entire population has access to medical care on the basis of need rather than ability to pay. Delivery may be via private medical practices or by state-owned hospitals and clinics, or by charities, most commonly by a combination of all three.

Most tribal societies provide no guarantee of healthcare for the population as a whole.[56] In such societies, healthcare is available to those that can afford to pay for it or have self-insured it (either directly or as part of an employment contract) or who may be covered by care financed by the government or tribe directly.

collection of glass bottles of different sizes

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Modern drug ampoules

Transparency of information is another factor defining a delivery system. Access to information on conditions, treatments, quality, and pricing greatly affects the choice by patients/consumers and, therefore, the incentives of medical professionals. While the US healthcare system has come under fire for lack of openness,[57] new legislation may encourage greater openness. There is a perceived tension between the need for transparency on the one hand and such issues as patient confidentiality and the possible exploitation of information for commercial gain on the other.

Delivery

[edit]
See also: **Health care**, **clinic**, **hospital**, and **hospice**

Provision of medical care is classified into primary, secondary, and tertiary care categories.[58]

photograph of three nurses

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Nurses in **Kokopo**, **East New Britain**, **Papua New Guinea**

Primary care medical services are provided by **physicians**, **physician assistants**, **nurse practitioners**, or other health professionals who have first contact with a patient seeking medical treatment or care.[59] These occur in physician offices, **clinics**, **nursing homes**, schools, home visits, and other places close to patients. About 90% of medical visits can be treated by the primary care provider. These include treatment of acute and chronic illnesses, **preventive care** and **health education** for all ages and both sexes.

Secondary care medical services are provided by **medical specialists** in their offices or clinics or at local community hospitals for a patient referred by a primary care provider who first diagnosed or treated the patient.[60] Referrals are made for those patients who required the expertise or procedures performed by specialists. These include both

ambulatory care and **inpatient** services, **Emergency departments**, **intensive care medicine**, surgery services, **physical therapy**, **labor and delivery**, **endoscopy** units, diagnostic **laboratory** and **medical imaging** services, **hospice** centers, etc. Some primary care providers may also take care of hospitalized patients and deliver babies in a secondary care setting.

Tertiary care medical services are provided by specialist hospitals or regional centers equipped with diagnostic and treatment facilities not generally available at local hospitals. These include **trauma centers**, **burn** treatment centers, advanced **neonatology** unit services, **organ transplants**, high-risk pregnancy, **radiation oncology**, etc.

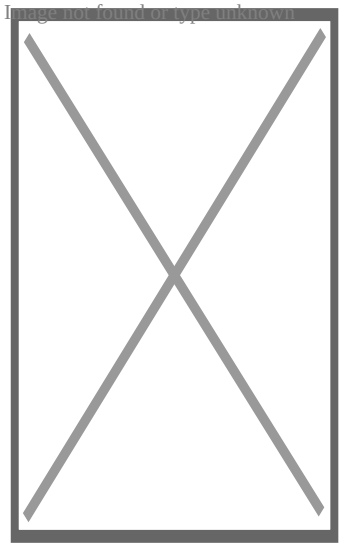
Modern medical care also depends on information – still delivered in many health care settings on paper records, but increasingly nowadays by **electronic means**.

In low-income countries, modern healthcare is often too expensive for the average person. International healthcare policy researchers have advocated that "user fees" be removed in these areas to ensure access, although even after removal, significant costs and barriers remain.**[61]**

Separation of prescribing and dispensing is a practice in medicine and pharmacy in which the **physician** who provides a **medical prescription** is independent from the **pharmacist** who provides the **prescription drug**. In the **Western world** there are centuries of tradition for separating pharmacists from physicians. In Asian countries, it is traditional for physicians to also provide drugs.**[62]**

Role of public health

[**edit**]
Main article: **Public health**
See also: **Global health**



Postage stamp, **New Zealand**, 1933. Public health has been promoted – and depicted – in a wide variety of ways.

Public health has been described as "the science and art of preventing disease, prolonging life and promoting health through the organized efforts and informed choices of society, organizations, public and private, communities and individuals."**[63]** It is concerned with threats to the overall health of a community based on **population health** analysis. The population in question can be as small as a handful of people or as large as all the inhabitants of several continents (for instance, in the case of a **pandemic**). Public health has many sub-fields, but typically includes the interdisciplinary categories of **epidemiology**, **biostatistics** and **health services**. **environmental health**, **community health**, **behavioral health**, and **occupational health** are also important areas of public health.

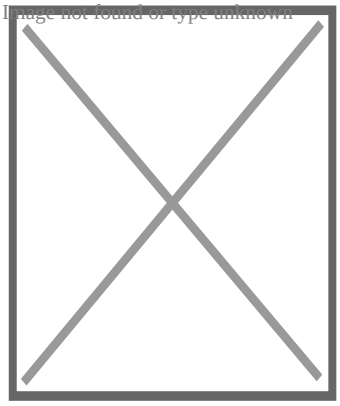
The focus of public health interventions is to prevent and manage diseases, injuries and other health conditions through surveillance of cases and the **promotion of healthy behavior**, **communities**, and (in aspects relevant to human health) **environments**. Its aim is to prevent health problems from happening or re-occurring by implementing **educational programs**, developing **policies**, administering services and conducting **research**.**[64]** In many cases, treating a disease or controlling a **pathogen** can be vital to preventing it in others, such as during an **outbreak**. **Vaccination** programs and distribution of **condoms** to prevent the spread of **communicable diseases** are examples of common preventive public health measures, as are educational campaigns to promote vaccination and the use of condoms (including overcoming resistance to such).

Public health also takes various actions to limit the health disparities between different areas of the **country** and, in some cases, the **continent** or **world**. One issue is the access of individuals and communities to health care in terms of financial, geographical or socio-cultural constraints.**[65]** Applications of the public **health system** include the areas of **maternal** and child health, health services administration, emergency response, and prevention and control of **infectious** and **chronic diseases**.

The great positive impact of public health programs is widely acknowledged. Due in part to the policies and actions developed through public health, the 20th century registered a decrease in the mortality rates for **infants** and **children** and a continual increase in **life expectancy** in most parts of the world. For example, it is estimated that life expectancy has increased for Americans by thirty years since 1900,**[66]** and worldwide by six years since 1990.**[67]**

Self-care strategies

[edit]
Main article: **Self care**
See also: **Chronic care management**, **Social relation**, and **Stress management**



A lady washing her hands c. 1655

Personal health depends partially on the active, passive, and assisted cues people observe and adopt about their own health. These include personal actions for preventing or minimizing the effects of a disease, usually a chronic condition, through **integrative care**. They also include personal **hygiene** practices to prevent infection and illness, such as **bathing** and **washing hands** with soap; **brushing and flossing teeth**; storing, preparing and handling **food safely**; and many others. The information gleaned from personal **observations of daily living** – such as about sleep patterns, exercise behavior, nutritional intake and environmental features – may be used to inform personal decisions and actions (*e.g.*, "I feel tired in the morning so I am going to try sleeping on a different pillow"), as well as clinical decisions and treatment plans (*e.g.*, a patient who notices his or her shoes are tighter than usual may be having exacerbation of left-sided heart failure, and may require diuretic medication to reduce fluid overload).**[68]**

Personal health also depends partially on the social structure of a person's life. The maintenance of strong **social relationships**, **volunteering**, and other social activities have been linked to positive mental health and also increased longevity. One American study among **seniors** over age 70, found that frequent volunteering was associated with reduced risk of dying compared with older persons who did not volunteer, regardless of physical health status.**[69]** Another study from Singapore reported that volunteering retirees had significantly better **cognitive performance** scores, fewer **depressive symptoms**, and better mental well-being and **life satisfaction** than non-volunteering retirees.**[70]**

Prolonged **psychological stress** may negatively impact health, and has been cited as a factor in **cognitive impairment** with aging, depressive illness, and expression of disease.**[71] Stress management** is the application of methods to either reduce stress or increase tolerance to stress. **Relaxation techniques** are physical methods used to relieve stress. Psychological methods include

cognitive therapy, **meditation**, and **positive thinking**, which work by reducing response to stress. Improving relevant skills, such as **problem solving** and **time management** skills, reduces uncertainty and builds confidence, which also reduces the reaction to stress-causing situations where those skills are applicable.

Occupational

[edit]
Main article: **Occupational safety and health**

In addition to **safety** risks, many jobs also present risks of disease, illness and other long-term health problems. Among the most common **occupational diseases** are various forms of **pneumoconiosis**, including **silicosis** and **coal worker's pneumoconiosis (black lung disease)**. **Asthma** is another **respiratory illness** that many workers are vulnerable to. Workers may also be vulnerable to skin diseases, including **eczema**, **dermatitis**, **urticaria**, **sunburn**, and **skin cancer**.[72] Other occupational diseases of concern include **carpal tunnel syndrome** and **lead poisoning**.

As the number of **service sector** jobs has risen in developed countries, more and more jobs have become **sedentary**, presenting a different array of health problems than those associated with **manufacturing** and the **primary sector**. Contemporary problems, such as the growing rate of **obesity** and issues relating to **stress** and **overwork** in many countries, have further complicated the interaction between work and health.

Many governments view occupational health as a social challenge and have formed public organizations to ensure the health and safety of workers. Examples of these include the British **Health and Safety Executive** and in the **United States**, the **National Institute for Occupational Safety and Health**, which conducts research on occupational health and safety, and the **Occupational Safety and Health Administration**, which handles regulation and policy relating to worker safety and health.[73]

See also

[edit]

- **Disease burden** – Impact of diseases
- **Environmental health** – Public health branch focused on environmental impacts on human health
- **Healing** – Process of the restoration of health
- **Health equity** – Study and causes of differences in the quality of health and healthcare

- **Human enhancement** – Natural, artificial, or technological alteration of the human body
- **List of health and wellness podcasts**
- **Men's health** – Broad subject that encompasses all facets of men's health
- **One Health** – Collaborative global initiative
- **Population health** – Health outcomes of a group of individuals
- **Women's health** – Broad subject that encompasses all facets of women's health
- **Youth health** – range of approaches to preventing, detecting or treating young people's health risks and issues

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- *BrahmavihÃ„Â•rÃ„Â•s*
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- *Emi Omo Eso*
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- Humanity
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About chart of accounts

This article is about accounting at the entity level. For national accounting, see System of National Accounts.

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Part of a series on

Accounting

Early 19th-century German ledger

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A **chart of accounts** (**COA**) is a list of financial accounts and reference numbers, grouped into categories, such as assets, liabilities, equity, revenue and expenses, and used for recording transactions in the organization's general ledger. Accounts may be associated with an identifier (account number) and a caption or header and are coded by account type. In computerized accounting systems with computable quantity accounting, the accounts can have a quantity measure definition. Account numbers may consist of numerical, alphabetic, or alpha-numeric characters, although in many computerized environments, like the SIE format, only numerical identifiers are allowed. The structure and headings of accounts should assist in consistent posting of transactions. Each nominal ledger account is unique, which allows its ledger to be located. The accounts are typically arranged in the order of the customary appearance of accounts in the financial statements: balance sheet accounts followed by profit and loss accounts.

The charts of accounts can be picked from a standard chart of accounts, like the BAS in Sweden. In some countries, charts of accounts are defined by the accountant from a standard general layouts or as regulated by law. However, in most countries it is entirely up to each accountant to design the chart of accounts.

Administration

[edit]

A chart of accounts is usually created for an organization by an accountant and available for use by the bookkeeper.

Each account in the chart of accounts is typically assigned a name. Accounts may also be assigned a unique account number by which the account can be identified. Account numbers may be structured to suit the needs of an organization, such as digit/s representing a division of the company, a department, the type of account, etc. The first digit might, for example, signify the type of account (asset, liability, etc.). In accounting software, using the account number may be a more rapid way to post to an account, and allows accounts to be presented in numeric order rather than alphabetic order.

Accounts are used in the generation of a trial balance, a list of the active general ledger accounts with their respective debit and credit balances used to test the completeness of

a set of accounts: if the debit and credit totals match, the indication is that the accounts are being correctly maintained. However, a balanced trial balance does not guarantee that there are no errors in the individual ledger entries.

Accounts may be added to the chart of accounts as needed; they would not generally be removed, especially if any transaction had been posted to the account or if there is a non-zero balance.

International aspects and accounting information interchange – Charts of accounts and tax harmonisation issues

[edit]

While some countries define standard national charts of accounts (for example France and Germany) others such as the United States and United Kingdom do not. In the European Union, most countries codify a national GAAP (consistent with the EU accounting directives) and also require IFRS (as outlined by the IAS regulation) for public companies. The former often define a chart of accounts while the latter does not. The European Commission has spent a great deal of effort on administrative tax harmonisation, and this harmonization is the main focus of the latest version of the EU VAT directive, which aims to achieve better harmonization and support electronic trade documents, such as electronic invoices used in cross border trade, especially within the European Union Value Added Tax Area. However, since national GAAPs often serve as the basis for determining income tax, and since income tax law is reserved for the member states, no single uniform EU chart of accounts exists.

Types of accounts

[edit]

There are various types of accounts:[1]

1. **Asset accounts** are used to identify assets. An asset is a present right of an entity to an economic benefit (CF [2] E16). Common examples of asset accounts include cash on hand, cash in bank, receivables, inventory, pre-paid expenses, land, structures, equipment, patents, copyrights, licenses, etc. Goodwill is different from other assets in that it is not used in operations and cannot be sold, licensed or otherwise transferred.
2. **Liability accounts** are used to recognize liabilities. A liability is a present obligation of an entity to transfer an economic benefit (CF E37). Common examples of liability accounts include accounts payable, deferred revenue, bank loans, bonds payable and lease obligations.
3. **Equity accounts** are used to recognize ownership equity. The terms equity [for profit enterprise] or net assets [not-for-profit enterprise] represent the residual interest in the assets of an entity that remains after deducting its liabilities (CF E61).

Equity accounts include common stock, paid-in capital, and retained earnings. Equity accounts can vary depending where an entity is domiciled as some jurisdictions require entities to keep various sub-classifications of equity in separate accounts.

4. **Revenue accounts** are used to recognize revenue. Revenues are inflows or other enhancements of assets of an entity or settlements of its liabilities (or a combination of both) from delivering or producing goods, rendering services, or carrying out other activities (CF E80).
5. **Expense accounts** are used to recognize expenses. Expenses are outflows or other using up of assets of an entity or incurrences of its liabilities (or a combination of both) from delivering or producing goods, rendering services, or carrying out other activities (CF E81).
6. **Gain accounts** are used to recognize gains. Gains are increases in equity (net assets) from transactions and other events and circumstances affecting an entity except those that result from revenues or investments by owners (CF E82). In practice, changes in the market value of assets (positive) or liabilities (negative) are recognized as gains while, for example, interest, dividends, rent or royalties received are recognized as other revenue.
7. **Loss accounts** are used to recognize losses. Losses are decreases in equity (net assets) from transactions and other events and circumstances affecting an entity except those that result from expenses or distributions to owners (CF E83). In practice, changes in the market value of assets (negative) or liabilities (positive) are recognized as losses while, for example, interest or charitable contributions are recognized as other expenses.
8. **Income** is the term generally used when referring to revenue and gains together. A separate term for the aggregation of expenses and losses does not exist.
9. **Contra-accounts** are accounts with negative balances that offset other balance sheet accounts. Examples are accumulated depreciation (offset against fixed assets), and the allowance for bad debts (offset against accounts receivable). Deferred interest is also offset against receivables rather than being classified as a liability. Contra accounts are also often referred to as adjustments or adjusting accounts.

Example Chart of Accounts

[edit]

Sample Chart of Accounts

[edit]

A chart of accounts compatible with IFRS and US GAAP includes balance sheet (assets, liabilities and equity) and the profit and loss (revenue, expenses, gains and losses)

classifications. If used by a consolidated or combined entity, it also includes separate classifications for intercompany transactions and balances.

Account Number—Account Title[3]—Balance: Debit (Dr) / Credit (Cr)

1.0.0 Assets (Dr)

- 1.1.0 Cash And Financial Assets (Dr)
  - 1.1.1 Cash and Cash Equivalents (Dr)
  - 1.1.2 Financial Assets (Investments) (Dr)
  - 1.1.3 Restricted Cash and Financial Assets (Dr)
  - 1.1.4 Additional Financial Assets and Investments (Dr)
- 1.2.0 Receivables And Contracts (Dr)
  - 1.2.1 Accounts, Notes And Loans Receivable (Dr)
  - 1.2.2 Contracts (Dr)
  - 1.2.3 Nontrade And Other Receivables (Dr)
- 1.3.0 Inventory (Dr)
  - 1.3.1 Merchandise (Dr)
  - 1.3.2 Raw Material, Parts And Supplies (Dr)
  - 1.3.3 Work In Process (Dr)
  - 1.3.4 Finished Goods (Dr)
  - 1.3.5 Other Inventory (Dr)
- 1.4.0 Accruals And Additional Assets (Dr)
  - 1.4.1 Prepaid Expense (Dr)
  - 1.4.2 Accrued Income (Dr)
  - 1.4.3 Additional Assets (Dr)
- 1.5.0 Property, Plant And Equipment (Dr)
  - 1.5.1 Land And Land Improvements (Dr)
  - 1.5.2 Buildings, Structures And Improvements (Dr)
  - 1.5.3 Machinery And Equipment (Dr)
  - 1.5.4 Furniture And Fixtures (Dr)
  - 1.5.5 Right Of Use Assets (Classified As PP&E) (Dr)
  - 1.5.6 Other Property, Plant And Equipment (Dr)
  - 1.5.7 Construction In Progress (Dr)
- 1.6.0 Property, Plant And Equipment Accumulated Depreciation And Depletion (Cr)
  - 1.6.1 Accumulated Depletion (Cr)
  - 1.6.2 Accumulated Depreciation (Cr)
- 1.7.0 Intangible Assets (Excluding Goodwill) (Dr)
  - 1.7.1 Intellectual Property (Dr)
  - 1.7.2 Computer Software (Dr)
  - 1.7.3 Trade And Distribution Assets (Dr)
  - 1.7.4 Contracts And Rights (Dr)
  - 1.7.5 Right Of Use Assets (Dr)
  - 1.7.6 Crypto Assets (Dr)

        - 1.7.7 Other Intangible Assets (Dr)
        - 1.7.8 Acquisition In Progress (Dr)
    - 1.8.0 Intangible Assets Accumulated Amortization (Cr)
    - 1.9.0 Goodwill (Dr)

2.0.0 Liabilities (Cr)

- 2.1.0 Payables (Cr)
    - 2.1.1 Trade Payables (Cr)
    - 2.1.2 Dividends Payable (Cr)
    - 2.1.3 Interest Payable (Cr)
    - 2.1.4 Other Payables (Cr)
- 2.2.0 Accruals And Other Liabilities (Cr)
    - 2.2.1 Accrued Expenses (Including Payroll) (Cr)
    - 2.2.2 Deferred Income (Unearned Revenue) (Cr)
    - 2.2.3 Accrued Taxes (Other Than Payroll) (Cr)
    - 2.2.4 Other (Non-Financial) Liabilities (Cr)
- 2.3.0 Financial Liabilities (Cr)
    - 2.3.1 Notes Payable (Cr)
    - 2.3.2 Loans Payable (Cr)
    - 2.3.3 Bonds (Debentures) (Cr)
    - 2.3.4 Other Debts And Borrowings (Cr)
    - 2.3.5 Lease Obligations (Cr)
    - 2.3.6 Derivative Financial Liabilities (Cr)
    - 2.3.7 Other Financial Liabilities (Cr)
- 2.4.0 Provisions (Contingencies) (Cr)
    - 2.4.1 Customer Related Provisions (Cr)
    - 2.4.2 Ligation And Regulatory Provisions (Cr)
    - 2.4.3 Other Provisions (Cr)

3.0.0 Equity (Cr)

- 3.1.0 Owners Equity (Attributable To Owners Of Parent) (Cr)
    - 3.1.1 Equity At par (Issued Capital) (Cr)
    - 3.1.2 Additional Paid-in Capital (Cr)
- 3.2.0 Retained Earnings (Dr / Cr)
    - 3.2.1 Appropriated (Cr)
    - 3.2.2 Unappropriated (Cr)
    - 3.2.3 Deficit (Dr)
    - 3.2.4 In Suspense Zero
- 3.3.0 Accumulated OCI (Dr / Cr)
    - 3.3.1 Exchange Differences On Translation (Dr / Cr)
    - 3.3.2 Cash Flow Hedges (Dr / Cr)

        - 3.3.3 Gains And Losses On Remeasuring Available-For-Sale Investments (Dr / Cr)
        - 3.3.4 Remeasurements Of Defined Benefit Plans (Dr / Cr)
        - 3.3.5 Revaluation Surplus (IFRS only) (Cr)
    - 3.4.0 Other Equity Items (Dr / Cr)
        - 3.4.1 ESOP Related Items (Dr / Cr)
        - 3.4.2 Subscribed Stock Receivables (Dr)
        - 3.4.3 Treasury Stock (Not Extinguished) (Dr)
        - 3.4.4 Miscellaneous Equity (Cr)
    - 3.5.0 Noncontrolling (Minority) Interest (Cr)

4.0.0 Revenue (Cr)

- 4.1.0 Recognized Point Of Time (Cr)
    - 4.1.1 Goods (Cr)
    - 4.1.2 Services (Cr)
- 4.2.0 Recognized Over Time (Cr)
    - 4.2.1 Products (Cr)
    - 4.2.2 Services (Cr)
- 4.3.0 Adjustments (Dr)
    - 4.3.1 Variable Consideration (Dr)
    - 4.3.2 Consideration Paid (Payable) To Customers (Dr)
    - 4.3.3 Other Adjustments (Dr)

5.0.0 Expenses (Dr)

- 5.1.0 Expenses Classified By Nature (Dr)
    - 5.1.1 Merchandise, Material, Parts And Supplies (Dr)
    - 5.1.2 Employee Benefits (Dr)
    - 5.1.3 Services (Dr)
    - 5.1.4 Rent, Depreciation, Amortization And Depletion (Dr)
    - 5.1.5 Increase (Decrease) In Inventories Of Finished Goods And Work In Progress (Dr / Cr)
    - 5.1.6 Other Work Performed By Entity And Capitalized (Cr)
- 5.2.0 Expenses Classified By Function (Dr)
    - 5.2.1 Cost Of Sales (Dr)
    - 5.2.2 Selling, General And Administrative (Dr)
    - 5.2.3 Credit Loss (Reversal) On Receivables (Dr / Cr)

6.0.0 Other (Non-Operating) Income And Expenses (Dr / Cr)

- 6.1.0 Other Revenue And Expenses (Dr / Cr)
    - 6.1.1 Other Revenue (Cr)
    - 6.1.2 Other Expenses (Dr)
- 6.2.0 Gains And Losses (Dr / Cr)

        - 6.2.1 Foreign Currency Transaction Gain (Loss) (Dr / Cr)
        - 6.2.2 Gain (Loss) On Investments (Dr / Cr)
        - 6.2.3 Gain (Loss) On Derivatives (Dr / Cr)
        - 6.2.4 Crypto Asset Gain (Loss) (Dr / Cr)
        - 6.2.5 Gain (Loss) On Disposal Of Assets (Dr / Cr)
        - 6.2.6 Debt Related Gain (Loss) (Dr / Cr)
        - 6.2.7 Impairment Loss (Dr)
        - 6.2.8 Other Gains And Losses (Dr / Cr)
    - 6.3.0 Taxes (Other Than Income And Payroll) And Fees (Dr)
        - 6.3.1 Real Estate Taxes And Insurance (Dr)
        - 6.3.2 Highway (Road) Taxes And Tolls (Dr)
        - 6.3.3 Direct Tax And License Fees (Dr)
        - 6.3.4 Excise And Sales Taxes (Dr)
        - 6.3.5 Customs Fees And Duties (Not Classified As Sales Or Excise) (Dr)
        - 6.3.6 Non-Deductible VAT (GST) (Dr)
        - 6.3.7 General Insurance Expense (Dr)
        - 6.3.8 Administrative Fees (Revenue Stamps) (Dr)
        - 6.3.9 Fines And Penalties (Dr)
        - 6.3.10 Miscellaneous Taxes (Dr)
        - 6.3.11 Other Taxes And Fees (Dr)
    - 6.4.0 Income Tax Expense (Benefit) (Dr / Cr)

7.0.0 Intercompany And Related Party Accounts (Dr / Cr)

- 7.1.0 Intercompany And Related Party Assets (Dr)
    - 7.1.1 Intercompany Balances (Eliminated In Consolidation) (Dr)
    - 7.1.2 Related Party Balances (Reported Or Disclosed) (Dr)
    - 7.1.3 Intercompany Investments (Dr)
- 7.2.0 Intercompany And Related Party Liabilities (Cr)
    - 7.2.1 Intercompany Balances (Eliminated In Consolidation) (Cr)
    - 7.2.2 Related Party Balances (Reported Or Disclosed) (Cr)
- 7.3.0 Intercompany And Related Party Income And Expense (Dr / Cr)
    - 7.3.1 Intercompany And Related Party Income (Cr)
    - 7.3.2 Intercompany And Related Party Expenses (Dr)
    - 7.3.3 Income (Loss) From Equity Method Investments (Dr)

French GAAP Chart of Accounts Layout

[edit]

The French generally accepted accounting principles chart of accounts layout is used in France, Belgium, Spain and many francophone countries. The use of the French GAAP chart of accounts layout (but not the detailed accounts) is stated in French law.

In France, liabilities and equity are seen as negative assets and not account types in themselves, just balance accounts.

Profit and Loss Accounts

[edit]

- Class 6 Costs Accounts
- Class 7 Revenues Accounts

Special Accounts

[edit]

- Class 8 Special Accounts

Spanish GAAP Chart of Accounts Layout

[edit]

The Spanish generally accepted accounting principles chart of accounts layout is used in Spain. It is very similar to the French layout.

- Class 3 Stocks Accounts
- Class 4 Third-Party Accounts
- Class 5 Bank & Cash

Profit and Loss Accounts

[edit]

- Class 6 Costs Accounts
- Class 7 Revenues Accounts

Special Accounts

[edit]

- Class 8 Expenses Recognised In Equity
- Class 9 Income Recognised In Equity

Swedish BAS chart of accounts layout

[edit]

The complete Swedish BAS standard chart of about 1250 accounts is also available in English and German texts in a printed publication from the non-profit branch BAS organisation. BAS is a private organisation originally created by the Swedish industry and today owned by a set general interest groups like, several industry organisations, several government authorities (incl GAAP and the revenue service), the Church of Sweden, the audits and accountants organisation and SIE (file format) organisation, as close as consensus possibly (a Swedish way of working without legal demands).

The BAS chart use is not legally required in Sweden. However, it is politically anchored and so well developed that it is commonly used.

The BAS chart is not an SIS national standard because SIS is organised on pay documentation and nobody in the computer world are paying for standard documents[*citation ne*
. BAS were SIS standard but left. SIS Swedish Standards Institute is the Swedish domestic member of ISO. This is not a government procurement problem due to the fact all significant governmental authorities are significant members/part owners of BAS.

An almost identical chart of accounts is used in Norway.

Balance Sheet Accounts

[edit]

Asset accounts

[edit]

- 1150 Buildings and land assets
- 1200 Inventories, Machines
- 1210 Alterna
- 1220 IngDirect Savings
- 1230 Tangerine chequing
- 1240 Account Receivable

Liability accounts

[edit]

- 2300 Loans
- 2400 Short debts (payables 2440)
- 2500 Income Tax Payable
- 2600 VAT Payable
- 2700 Wages Payable

- 2800-2999 other liabilities

Profit & Loss accounts

[edit]

Revenue accounts

[edit]
- 3000 Revenue Accounts

Expense accounts

[edit]
- 4000 Costs directly related to revenues
- 5000-7999 General expense Accounts
- 8000 Financial Accounts
- 9000 Contra-accounts

See also

[edit]
- General ledger
- Financial statement
- BAS Swedish standard chart of accounts, Version in English
- French generally accepted accounting principles
- Metadata, or *"data about data."* The Chart of accounts is in itself *Metadata*. It's a classification scheme that enables (intelligent) aggregation of individual financial transactions into coherent, and hopefully informative, financial statements.
- XBRL eXtensible Business Reporting Language, and the related, required encoding (or "tagging") of public company financial statement data in the U.S. by the Securities and Exchange Commission. In those instances The Chart of accounts must support the required encodings.
- Regulation S-X, Regulation S-K and Proxy statement In the U.S. the Securities and Exchange Commission prescribes and requires numerous quarterly and annual financial statement disclosures. A large portion of the required disclosures are numeric and must be supported by the Chart of accounts.

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[edit]

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Frequently Asked Questions

What are the key steps to ensure accurate and efficient payment posting in medical coding?

The key steps include verifying patient information and insurance details, ensuring all claims are submitted correctly, reviewing remittance advice for discrepancies, promptly addressing denials or rejections, and updating the billing system with the correct payment information.

How can technology be leveraged to improve payment posting efficiency in medical coding?

Technology such as electronic health records (EHR) systems, automated billing software, and claim management tools can streamline the process by reducing manual data entry errors, speeding up claim submissions and tracking payments more effectively.

What strategies can be implemented to reduce payment posting errors in a medical practice?

Strategies include regular staff training on up-to-date coding practices, implementing quality control checks for accuracy before finalizing entries, using standardized procedures for handling payments and adjustments, and conducting routine audits of posted payments.

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