Micro-costing Resources:

Direct measures of healthcare costs


The application of healthcare system process improvement, a system application of valued-based care


A general overview to help researchers and administrators better understand TDABC


A TDABC systematic literature review that explores why and how TDABC has been applied in healthcare settings


Examples of TDABC in practice:

An example of estimating the cost of two treatment options with time estimated from interviews not direct measurement. The paper provides a good depiction of the treatment process map.


An example of application of TDABC in an outpatient radiology department with detailed process maps that illustrate personnel time for each step in the course of care


An example of the application of TDABC in an emergency department setting. The paper includes a comparison the total costs for an episode of care by ratio costs to charges (RCC), a relative value unit (RVU) model, and TDABC.

Gross-costing Resources:


CMS maintained Medicare-certified institutional providers annual cost report. Information includes facility characteristics, utilization data, cost and charges by cost center (in total and for Medicare), Medicare settlement data, and financial data. Cost report data is also available for Skilled Nursing Facility, Home Health Agency, Renal Facility, Health Clinic, Hospice Cost Federally Qualified Health Clinic Cost Report, and Community Mental Health Center Cost Report.


MEDPAR files contain information on 100% of Medicare beneficiaries using inpatient hospital services. Data is available by state and then by Diagnosis Related Groups (DRGs). A hospital inpatient discharge is assigned to a DRG based upon diagnosis, surgery, patient age, discharge destination, and sex. Information includes total charges, covered charges, Medicare reimbursement, total days, number of discharges and average total days.