

General Info

Objectives of the Course

To have a good command of the basic concepts and operations of cost accounting in healthcare institutions, as well as the cost calculation process and recording system.

Course Contents

This course covers the definition and principles of cost accounting, cost accounting in healthcare institutions, expense structure in healthcare institutions, types of expenses, cost center cost systems, expense distribution in healthcare institutions, expense distribution tables, expense keys that can be used in expense distribution, total cost function and calculation, cost calculation methods, stages of cost accounting in healthcare institutions, determination of expenses in terms of healthcare institutions, determination of expense centers, reconciliation of expenses and expense centers, expense distribution, determining the total cost of expense centers, determining unit costs and reporting.

Recommended or Required Reading

Prof. Dr. Seyhan Çil Koçyiğit, seçkin yayınevi, 2. baskı 2022, hastane işletmelerinde maliyet ve yönetim muhasebesi

Planned Learning Activities and Teaching Methods

Lectures, problem solving, research and presentation.

Recommended Optional Programme Components

Having basic knowledge of general accounting.

Instructor's Assistants

It is not available.

Presentation Of Course

Face to face

Dersi Veren Öğretim Elemanları

Prof. Dr. Şükran Güngör Tanç

Program Outcomes

1. Establishes and presents systems between cost systems
2. Can make cost calculations in a healthcare facility
3. Calculates labor and health service costs
4. Have knowledge about the functioning of accounting transactions and cost concepts

Weekly Contents

Order	PreparationInfo	Laboratory TeachingMethods	Theoretical	Practise
1	Review of course content	Lecture	Course content and definition and functions of accounting	
2	Researching the basic concepts of accounting	Subject explanation and discussion	Basic concepts of accounting and the concept of cost basis	
3	Research on accounts and their operation	Lecture	Accounting process, accounts and how accounts work	
4	Research on financial reports	Lecture	Finansal raporlar ve raporların hazırlanması ile ilgili işlemler	
5	Examining the accounts in the Uniform Chart of Accounts related to cost accounting	Subject explanation and sample question solutions	Operation of accounts related to cost accounting	
6	Basic concepts of cost accounting and investigation of the functioning of costs	Subject explanation and sample question solutions	Basic concepts of cost accounting and the functioning of costs	
7	Investigating the functioning of Option 7/A and Option 7/B in health institutions	Lecture and discussion	Operation of Option 7/A and Option 7/B in health institutions	
8			Midterm Exam	
9	Midterm exam evaluation	Lecture and problem solving	Midterm exam evaluation and the processing of raw material and material costs	
10	Investigation of the functioning of raw materials and materials	lecture and problem solving	Valuation of raw material and material costs	
11	Investigating labor costs	lecture and problem solving	Labor costs in healthcare institutions	
12	Common expenses investigating	lecture and problem solving	Common expenses and distribution	
13	Investigating the operation of common expense accounts	Lecture and problem solving	Recording of common expenses	
14	Examining the calculation of per patient costs in health institutions	lecture and problem solving	Calculating patient costs in healthcare institutions	
15	final exam preparation	Lecture and problem solving	General review and final preparation	

Workload

Activities	Number	PLEASE SELECT TWO DISTINCT LANGUAGES
Vize	1	2,00
Final	1	2,00
Ders Öncesi Bireysel Çalışma	14	2,00
Ara Sınav Hazırlık	1	30,00
Final Sınavı Hazırlık	1	45,00
Ders Sonrası Bireysel Çalışma	14	2,00
Araştırma Sunumu	10	2,00
Ev Ödevi	14	2,00

Assesments

Activities	Weight (%)
Vize	40,00
Final	60,00

	P.O. 1	P.O. 2	P.O. 3	P.O. 4	P.O. 5	P.O. 6	P.O. 7
L.O. 1	2	2	5	3	1	1	1
L.O. 2	2	2	5	3	1	1	1
L.O. 3	2	2	5	3	1	1	1
L.O. 4	2	2	5	3	1	1	1

Table :

- P.O. 1 :** Sağlık yönetimi alanı ile ilgili güncel kuramsal ve uygulama bilgilerine sahip olma ve uygulama.
- P.O. 2 :** Sağlık kuruluşlarının idari, mali, hukuki, teknik ve tıbbi işleyişini anlama, analiz etme ve yönlendirebilme becerisi kazanma.
- P.O. 3 :** Ulusal ve uluslararası düzeyde sağlık sistemini, sağlık planlamasını ve politikalarını, sağlık sektörünü ekonomik ve mali boyutlarıyla analiz edebilme.
- P.O. 4 :** Sağlık yönetiminde ileri düzeyde kantitatif ve kalitatif analizler yapabilme bilgi ve becerisine sahip olma ve uygulama.
- P.O. 5 :** Sağlık yönetimi sürecinde ortaya çıkan sorunlarda eleştirel ve yenilikçi düşünme, karar verme ve problem çözmede güncel bilimsel yöntem ve teknikleri kullanma
- P.O. 6 :** Sağlık yönetimi alanında yaşanan değişimleri takip etme ve ülke sağlık sistemine özgü çözümler üretme becerisine sahip olma.
- P.O. 7 :** Bilimsel araştırma, yayın ve yönetim etik ilkelerine uygun davranmak
- L.O. 1 :** Maliyet sistemleri arasındaki ilişkiyi kurar ve açıklar
- L.O. 2 :** Bir sağlık kuruluşunda maliyet hesaplamaları yapabilir
- L.O. 3 :** İşçi ve sağlık hizmet maliyetlerini hesaplar.
- L.O. 4 :** Muhasebe işlemlerinin işleyişi ve maliyet kavramları hakkında bilgi sahibi olur