

# TOROS ÜNİVERSİTESİ

Faculty Of Health Sciences

## Course Information

COST ACCOUNTING IN HEALTHCARE INSTITUTIONS					
Code	Semester	Theoretical	Practice	National Credit	ECTS Credit
		Hour / Week			
SKY331	Fall	3	0	3	5

<b>Prerequisites and co-requisites</b>	None
<b>Language of instruction</b>	Turkish
<b>Type</b>	Required
<b>Level of Course</b>	Bachelor's
<b>Lecturer</b>	Lect. Şadi ANAMURLUOĞLU
<b>Mode of Delivery</b>	Face to Face
<b>Suggested Subject</b>	none
<b>Professional practise ( internship )</b>	None
<b>Objectives of the Course</b>	To teach how to set cost accounting systems in hospital organizations and use cost accounting techniques.
<b>Contents of the Course</b>	Definition of cost accounting and its objectives and setting hospital cost accounting system. Cost accounting recording systems (7/A and 7/B choices), Cost Elements Accounting, First and Second Cost Distribution Methods in Hospital Businesses, Calculating Unit Costs in hospitals, use of cost methods in hospitals, and making reports on costs.

## Learning Outcomes of Course

#	Learning Outcomes
1	Define general concepts about cost accounting.
2	Comment application of stage and standard cost methods together.
3	Show direct firms material costing, direct labour cost, detailed accounting and controlling general production cost according to traditional methods.
4	Associate all traditional costing methods.
5	Classificate of corporations in terms of traditional costing methods.
6	To discuss cost, volume, profit analysis

## Course Syllabus

#	Subjects	Teaching Methods and Technics
1	Cost Accounting and Primary Concepts in Health Institutions	Lecture Discussion Question and Answer Team/Group Work Preparing and/or Presenting Reports Project Design/Management
2	Importance, Objectives and Functions of Cost Accounting in Health Institutions	Lecture Discussion Question and Answer Team/Group Work Preparing and/or Presenting Reports Project Design/Management
3	Clasification and Components of Costs in Health Institutions	Lecture Discussion Question and Answer Team/Group Work Preparing and/or Presenting Reports Project Design/Management
4	Clasification and Components of Costs in Health Institutions	Lecture Discussion Question and Answer Team/Group Work Preparing and/or Presenting Reports Project Design/Management
5	Cost Accounts in Turkish Standardized Accounting Plan	Lecture Discussion Question and Answer Team/Group Work Preparing and/or Presenting Reports Project Design/Management
6	7/ A Choice in Turkish Standardized Accounting Plan	Lecture Discussion Question and Answer Team/Group Work Preparing and/or Presenting Reports Project Design/Management

7	7/ A Choice in Turkish Standardized Accounting Plan	Lecture Discussion Question and Answer Team/Group Work Preparing and/or Presenting Reports Project Design/Management
8	Midterm	Exam
9	7/ B Choice in Turkish Standardized Accounting Plan	Lecture Discussion Question and Answer Team/Group Work Preparing and/or Presenting Reports Project Design/Management
10	Cost Allocation Techniques (Methods)	Lecture Discussion Question and Answer Team/Group Work Preparing and/or Presenting Reports Project Design/Management
11	First Cost Allocation Table	Lecture Discussion Question and Answer Team/Group Work Preparing and/or Presenting Reports Project Design/Management
12	Second Cost Allocation Table	Lecture Discussion Question and Answer Team/Group Work Preparing and/or Presenting Reports Project Design/Management
13	Third Cost Allocation Table and Computing Unit Costs	Lecture Discussion Question and Answer Team/Group Work Preparing and/or Presenting Reports Project Design/Management
14	Cost Analysis and Cost Reporting, Cost-Profit-Volume Analysis	Lecture Discussion Question and Answer Team/Group Work Preparing and/or Presenting Reports Project Design/Management
15	Preparation for Final Exam	Lecture Discussion Question and Answer Team/Group Work Preparing and/or Presenting Reports Project Design/Management
16	Final Exam	Exam

## Course Syllabus

#	Material / Resources	Information About Resources	Reference / Recommended Resources
1	Büyükmirza, K., Maliyet ve Yönetim Muhasebesi. Gazi Kitabevi, 9. baskı, Ankara, 2003.		
2	atar M, Mollahaliloğlu S, Şahin B, Aydın S, Maresso A, Hernández- Quevedo C. Turkey: Health system review. Health Systems in Transition, 2011, 13(6):17186.		
3	Akar, Çetin; Sağlık Kurumlarında Finansal Yönetim Ders Notları, Hacettepe Üniversitesi Sağlık İdaresi Yüksekokulu, Ankara, 2002		
4	Akar Çetin - Özgülbaş, Nermin; Sağlık Kurumlarında Finansal Yönetim, Anadolu Üniversitesi Açık Öğretim Fakültesi Ders Kitabı, Eskişehir, 2002		
5	Akgüç, Öztin, Finansal Yönetim, İstanbul Üniversitesi İşletme Fakültesi Yayını, İstanbul, 1998.		
6	Sağlık kurumlarında finansal yönetim ve maliyet analizi Prof.Dr İsmail Ağırbaş		

## Method of Assessment

#	Weight	Work Type	Work Title
1	40%	Mid-Term Exam	Mid-Term Exam
2	60%	Final Exam	Final Exam

## Relationship between Learning Outcomes of Course and Program Outcomes

#	Learning Outcomes	Program Outcomes	Method of Assessment
1	Define general concepts about cost accounting.	9,10	1,2
2	Comment application of stage and standard cost methods together.	9,10	1,2
3	Show direct firms material costing, direct labour cost, detailed accounting and controlling general production cost according to traditional methods.	9,10	1,2
4	Associate all traditional costing methods.	9,10	1,2
5	Classificate of corporations in terms of traditional costing methods.	9,10	1,2
6	To discuss cost, volume, profit analysis	9,10	1,2

PS. The numbers, which are shown in the column Method of Assessment, presents the methods shown in the previous table, titled as Method

**Work Load Details**

#	Type of Work	Quantity	Time (Hour)	Work Load
1	Course Duration	14	3	42
2	Course Duration Except Class (Preliminary Study, Enhancement)	14	4	56
3	Presentation and Seminar Preparation	0	0	0
4	Web Research, Library and Archival Work	0	0	0
5	Document/Information Listing	0	0	0
6	Workshop	0	0	0
7	Preparation for Midterm Exam	0	0	0
8	Midterm Exam	1	1	1
9	Quiz	0	0	0
10	Homework	0	0	0
11	Midterm Project	0	0	0
12	Midterm Exercise	0	0	0
13	Final Project	0	0	0
14	Final Exercise	0	0	0
15	Preparation for Final Exam	1	20	20
16	Final Exam	1	1	1
				<b>120</b>