

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

Prerequisites and co-requisites	None
Language of instruction	Turkish
Type	Required
Level of Course	Bachelor's
Lecturer	Lect. Şadi ANAMURLUOĞLU
Mode of Delivery	Face to Face
Suggested Subject	none
Professional practise (internship)	None
Objectives of the Course	To teach how to set cost accounting systems in hospital organizations and use cost accounting techniques.
Contents of the Course	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
				120