Course Syllabus

Code - Course Title	**SAK212U - Cost Management in Health Institutions**
Course Type	IV. SEMESTER
Laboratory + Practice	0+0
ECTS	**5.0**
Language of Instruction	Türkçe
Course Type	Elective Courses
Course Instructor(s)	PROF. DR. AYŞE BANU BAŞAR

Mode of Delivery	Distance Education
Prerequisites	There is no prerequisite or co-requisite for this course.
Courses Recomended	There is no recommended optional programme component for this course.
Recommended Resources	Sait Yüksel KAYGUSUZ, Sağlık İşletmelerinde Maliyet Yönetimi. Editör: A. Banu BAŞAR, AÇIKÖĞRETİM FAKÜLTESİ YAYINI NO: 2877. 2020.
Work Placement	Not Applicable

Course Syllabus

Weeks	Learning Outcomes	Topics	Teaching Methods
Week - 1		Objectives of Cost Accounting and Its Place in Accounting Function	
Week - 2		Concepts, Definitions and Classifications in In Cost Accounting	
Week - 3		Setting Cost System In Healthcare Businesses	
Week - 4		Setting the cost system in Healthcare Businesses	
Week - 5		Distribution of Expenses I	
Week - 6		Distribution of Expenses I	
Week - 7		Mid term	
Week - 8		Distribution of Expenses II	
Week - 9		Distribution of Expenses II	
Week - 10		Cost and Volume Relationships	
Week - 11		Profit Planning	
Week - 12		Decision Making	
Week - 13		Decision Making	

Course Syllabus

Weeks	Learning Outcomes	Topics	Teaching Methods
Week - 14		Final Exams	

Learning Outcomes

#	Learning Outcome
1	Explains the concepts related to cost accounting (expenditure, expense, cost, loss)
2	Explain the relationship between financial accounting and and cost accounting
3	Ensures that the expenses are recorded on the basis of expense types and follows the expenses according to the business functions with the help of auxiliary books with the 7/A option
4	Determines the total and unit cost of the health service produced.
5	Determines and interprets profit function, usage areas of profit functions and graphs of profit functions
6	Uses Cost-Volume-Profit analysis in management decisions and makes cost analysis of hospital businesses
7	Will be able to make cost analyzes for the decisions to produce or buy, grow or shrink

Sustainable Development Goals

No content has been provided.

Course Theme

No content has been provided.

AKTS Workload

Activity	Duration (Hour)	Count	Workload
Teorik Derse Katılım	0	0	0
Sınıf Dışı Çalışma (Ön Hazırlık & Pekiştirme Amaçlı)	0	0	0
Ödevler	0	0	0
Proje - Rapor - Sunum Hazırlama	0	0	0
Ara Sınav Hazırlığı (sınav süresi dahil)	0	0	0
Final Sınavı Hazırlığı (sınav süresi dahil)	0	0	0
Uygulama (Laboratuvar, Müzik/Enstrüman Uygulaması, Atölye/Saha Çalışması vb.)	0	0	0
Staj Uygulaması	0	0	0
		Calculated ECTS	**0**

Assessment Method and Passing Requirements

No content has been provided.

Assessment Method and Passing Requirements	Quamtity	Percentage (%)
1.Midterm Exam	1	30
Final Exam	1	70
	Sum (%)	**100**