

Vocational School of Health Services / Management of Health Facilities

2023 - 2024 Academic Year

ACCOUNTING in HEALTH FACILITIES

Syllabus

Course Description					
Name	Code	Semester	T+A Hour	Credit	ECTS
ACCOUNTING in HEALTH FACILITIES	SKİ1248650	Spring Semester	3+0	3	5
Prerequisites Courses					
Recommended Elective Courses	None				
Language of Instruction	Turkish				
Course Level	Short Cycle (Associate's Degree)				
Course Type	Required				
Course Coordinator	Assist.Prof. İpek YAYLALI				
Name of Lecturer(s)	Assist.Prof. İpek YAYLALI				
Assistant(s)	None				
Aim	To gain basic accounting knowledge.				
Course Content	This course contains; Basic concepts and principles of accounting,Accounting records and uniform accounting system (double registered accounting system, uniform accounting plan),Functioning of Active and Passive Accounts,Financial Assets, Functioning of Current and Non-Current Assets,Scope of Foreign Resources and Functioning of Equity Accounts,Revenue Accounts and Functioning,Expense Accounts and Processing,Arrangement of Basic Financial Statements - Income Statement,Arrangement of Basic Financial Tables, Balance Sheet,Functioning of Cost Accounts,Inventory Operations and Depreciation,Accounting Period End Closing Operations,Evaluation of Operational Financial Events,General Accounting Regulations and Principles.				
Course Learning Outcomes			Teaching Methods	Assessment Methods	
1. Will be able to summarize the concepts and basic principles of accounting			16, 8, 9	A	
1.1. Learn the concepts of accounting.			16, 8, 9	A	
1.2. Learn the basic principles of accounting			16, 8, 9	A	
2. Will be able to explain the income statement and the balance sheet			13, 6, 9	A	
2.1. Makes and interprets the income statement			13, 6, 9	A	
2.2. Makes a balance sheet and comments			13, 6, 9	A	
3. Will be able to Operate Active and Passive Accounts			13, 16, 6, 9	A	
3.1. Understands and implements the registration system of active accounts			13, 16, 6, 9	A	
3.2. Understands and implements the registration system of passive accounts			13, 16, 6, 9	A	
4. Will be able to learn the functioning of classes, groups and accounts in the uniform account plan from the point of view of health institutions			16, 6, 8, 9	A	
4.1. Learns and applies the income statement accounts and cost accounts in the uniform account plan			16, 6, 8, 9	A	
4.2. 8 In the single layout account plan. number and number 9 nazim will have information about the accounts			16, 6, 8, 9	A	
5. Accounting will be able to perform Closing Operations at the End of the Period			12, 16, 6, 9	A	
5.1. Performs the closing, valuation and accounting records of the income accounts at the end of the period			12, 16, 6, 9	A	
5.2. Performs the closing, valuation, calculation of profit and loss and accounting records of the expense accounts at the end of the period			12, 16, 6, 9	A	
Teaching Methods	12: Problem Solving Method, 13: Case Study Method, 16: Question - Answer Technique, 6: Experiential Learning, 8: Flipped Classroom Learning, 9: Lecture Method				
Assessment Methods	A: Traditional Written Exam				
Lecture Schedule					
Sequence	Topics	Preliminary Preparation			
1	Basic concepts and principles of accounting	ABSENT			
2	Accounting records and uniform accounting system (double registered accounting system, uniform accounting plan)	ABSENT			
3	Functioning of Active and Passive Accounts	ABSENT			
4	Financial Assets, Functioning of Current and Non-Current Assets	ABSENT			
5	Scope of Foreign Resources and Functioning of Equity Accounts	ABSENT			
6	Revenue Accounts and Functioning	ABSENT			
7	Expense Accounts and Processing	ABSENT			
8	Arrangement of Basic Financial Statements - Income Statement	ABSENT			
9	Arrangement of Basic Financial Tables, Balance Sheet	ABSENT			
10	Functioning of Cost Accounts	ABSENT			
11	Inventory Operations and Depreciation	ABSENT			
12	Accounting Period End Closing Operations	ABSENT			
13	Evaluation of Operational Financial Events	ABSENT			
14	General Accounting Regulations and Principles	ABSENT			
Evaluation Methods		Weight(%)			
Midterm Exam		40			
General Exam		60			

Resources
Toramanlı Gülnihal, 2008 General Accounting, DETAY PUBLISHING HOUSE, Toramanlı Gülnihal, 2019 General Accounting and end-of-semester transactions, Nobel Academic PublishingLecture presentation notes