

**Vocational School / Management of Health Facilities**

**2022 - 2023 Academic Year**

**ACCOUNTING in HEALTH FACILITIES**

**Syllabus**

<b>Course Description</b>					
<b>Name</b>	<b>Code</b>	<b>Semester</b>	<b>T+A Hour</b>	<b>Credit</b>	<b>ECTS</b>
ACCOUNTING in HEALTH FACILITIES	SKİ1248650	Spring Semester	3+0	3	5
<b>Prerequisites Courses</b>					
<b>Recommended Elective Courses</b>	None				
<b>Language of Instruction</b>	Turkish				
<b>Course Level</b>	Short Cycle (Associate's Degree)				
<b>Course Type</b>	Required				
<b>Course Coordinator</b>	Lect. Gülnihal TORAMANLI				
<b>Name of Lecturer(s)</b>	Lect.Dr. İpek YAYLALI				
<b>Assistant(s)</b>					
<b>Aim</b>	To gain basic accounting knowledge.				
<b>Course Content</b>	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.				
<b>Course Learning Outcomes</b>			<b>Teaching Methods</b>	<b>Assessment Methods</b>	
Summarize the basic principles of accountancy.			1, 2, 6	A	
Explain income table and bilgeoy.			1, 12	A, B	
Functioning of Active and Passive Accounts			12, 2, 4		
Accounting Period End Closing Operations			15	C	
<b>Teaching Methods</b>	1: Lecture, 12: Case study, 15: Problem solving, 2: Question - Answer, 4: Exercise, Practice, 6: Role Model, Making an example				
<b>Assessment Methods</b>	A: Written Exam, B: Oral Exam, C: Homework				
<b>Lecture Schedule</b>					
<b>Sequenc e</b>	<b>Topics</b>	<b>Preliminary Preparation</b>			
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			
<b>Evaluation Methods</b>		<b>Weight(%)</b>			
Midterm Exam		40			
General Exam		60			

<b>Resources</b>
Course presentation notes. Toramanlı Gülnihal, 2008 Genel Muhasebe, DETAY YAYINEVİ1.Sevilengül, Orhan,2013, Genel Muhasebe, GAZİ YAYINEVİ 2.Koç Yalkın, Yüksel,2006,Genel Muhasebe-İlkeler ve Uygulamalar, NOBEL AKADEMİK YAYINCILIK 3.Gökçen, Gürbüz,2013, Genel Muhasebe İlkeler ve Tekdüzen Hesap Planı Uygulamaları, BETA YAYINLARI 4.Sözen, Mustafa. Kılıç, İlhan, Tamamı Çözümlü Genel Muhasebe Problemleri, GAZİ YAYINEVİ 5.Yükçü, Süleyman,2013, Yeni TTK Uyumlu TMS ve UFRS Örneklili Genel Muhasebe, ALTIN NOKTA YAYINLARI