

HEALTHCARE ACCOUNTING

1	Course Title:	HEALTHCARE ACCOUNTING
2	Course Code:	MVUS035
3	Type of Course:	Optional
4	Level of Course:	Short Cycle
5	Year of Study:	2
6	Semester:	3
7	ECTS Credits Allocated:	3.00
8	Theoretical (hour/week):	1.00
9	Practice (hour/week):	2.00
10	Laboratory (hour/week):	0
11	Prerequisites:	
12	Language:	Turkish
13	Mode of Delivery:	Face to face
14	Course Coordinator:	Dr. Öğr. Üyesi AYŞEGÜL İPEK SOLAKSUBAŞI
15	Course Lecturers:	Meslek Yüksekokulları Yönetim Kurullarının görevlendirdiği öğretim elemanları.
16	Contact information of the Course Coordinator:	Dr.Öğr.Üyesi Ayşegül İPEK SOLAKSUBAŞI B.U.Ü. Orhaneli MYO, aysegulipek@uludag.edu.tr 0(224)294 26 86 - 41 Dhl: 62416
17	Website:	
18	Objective of the Course:	Health businesses during the period resulting in a financial (fiscal) recording the event, classification and introduce basic accounting principles and concepts related to the accounting process is to summarize and illustrate the framework of the Uniform Chart of Accounts.
19	Contribution of the Course to Professional Development:	To apply the accounting process for health care business
20	Learning Outcomes:	
	1	To have knowledge about the Accounting System and Recording System in Healthcare Enterprises
	2	To implement accounting principles and accounting practices specific to healthcare businesses.
	3	To be able to record intra-period and end-period financial events in healthcare enterprises
	4	To be able to prepare financial statements for health enterprises
	5	
	6	
	7	
	8	
	9	
	10	
21	Course Content:	
	Course Content:	
Week	Theoretical	Practice

1	Definition of Health Enterprises, purposes and introduction of documents and books specific to businesses	Sample documents and books specific to businesses
2	Definition of the concept of accounting and accounting recording system and general operation	Examples
3	Basic accounting equation, double-sided registration system and regulation of basic financial statements	Examples
4	Uniform chart of accounts	Uniform chart of accounts
5	Use of uniform chart of accounts for healthcare enterprises	Examples
6	Examination of asset accounts	Examples
7	Examination of liability accounts	Examples
8	Value Added Tax applications	Examples
9	Accounting for inventories	Examples
10	Exercises	Exercises
11	Income and Expense Accounts	Examples
12	The functioning of income and expense accounts in health institutions	Case Study
13	Accounting transactions of end of term	Case Study
14	Exercises	Exercises

22	Textbooks, References and/or Other	1- Doc.Dr. Ahmet Gököz: "Sağlık İşletmeleri Muhasebesi"		
Activities		Number	Duration (hour)	Total Work Load (hour)
23	Assessment Theoretical	14	1.00	14.00
TERM LEARNING ACTIVITIES		NUMBER	WEIGHT	
Practicals/Labs		14	2.00	28.00
Self study and preparation		1	30.00	18.00
Homeworks		1	2.00	2.00
Project		1	0.00	0.00
Field Studies		0	0.00	0.00
Midterm exams		3	10.00	15.00
Others		0	0.00	0.00
Success Grade Final Exams		1	15.00	15.00
Total Work Load				92.00
Total work load/ 30 hr		100.00		3.07
ECTS Credit of the Course				3.00
Course		the principles of Bursa uludag University Associate and Undergraduate Education Regulation.		

24	ECTS / WORK LOAD TABLE
----	------------------------

25	CONTRIBUTION OF LEARNING OUTCOMES TO PROGRAMME QUALIFICATIONS															
	PQ1	PQ2	PQ3	PQ4	PQ5	PQ6	PQ7	PQ8	PQ9	PQ10	PQ11	PQ12	PQ13	PQ14	PQ15	PQ16
ÖK1	3	0	2	0	0	0	0	0	0	0	2	0	0	0	0	0
ÖK2	3	0	2	0	0	0	0	0	0	0	2	0	0	0	0	0
ÖK3	3	0	2	0	0	0	0	0	0	0	2	0	0	0	0	0

ÖK4	3	0	2	0	0	0	0	0	0	0	2	0	0	0	0	0
LO: Learning Objectives PQ: Program Qualifications																
Contrib ution Level:	1 very low		2 low		3 Medium		4 High		5 Very High							