

A Research on the Determination of Cost Accounting Systems of Hospitals: Ankara Province Private Hospitals Case

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Extensive Summary

Timely and reliable cost information is of utmost importance for hospital management. This information will also be generated by the cost accounting system. There are various methods that can be used to create the cost accounting system. Hospitals form their own cost accounting systems by choosing the appropriate ones from the mentioned methods.

When the studies that reveal the cost accounting systems of hospitals in Turkey are analyzed, no studies have been found on this subject and it has been seen that such studies are directed towards production businesses. In this context, this study was carried out in order to determine the cost accounting systems of private hospitals operating in Ankara and to determine whether the cost accounting systems differ according to some variables.

For this purpose, questionnaire method was used. The study's universe consists of 37 private hospitals operating in Ankara and the sample consists of 27 private hospitals that were answered the questionnaire. SPSS 24 package program was used in analyzing the data. It was also determined whether there is a statistical difference in the 0.05 significance level of the hypotheses formed within the scope of the research. This finding was performed by using the Independence Sampling t-Test for binary variables and One-Way Variance (ANOVA) analysis for multiple variables.

The results obtained from the study are as follows:

In private hospitals in Ankara; more according to the scope of expenses; normal cost method, according to the actualization of expenses; the actual cost method is based on the basis of the distribution of expenses; volume based cost method, calculation of service costs according to the shape; process (mixed) cost method is used.

- In estimating the costs, more than half of the hospitals use accounting method.

- In the classification of cost accounts, 7/A option is used in the majority of hospitals, and in all hospitals using 7/A option when the expenses are registering according to their function, the expense as a secondary account is also recorded according to type of expense.
- The calculation period for the service costs offered is 3 months for the majority of the hospitals.
- In the vast majority of hospitals, the highest amount of cost is the direct personnel costs.
- The share of direct medical consumables expenditure in the cost of production is in the range of 31-40%.
- The share of direct personnel expenses in the production cost is more than 41-50%.
- The share of general service production expenditures in the production cost is more than half of the hospitals is 21-30%.
 - In calculating the stock cost, generally average cost method is used.
 - Mostly continuous inventory method is used in inventory recording.
 - When the basic salary is determining for personnel costs, time on basis is mostly used.
 - Mostly, wasted labour are not calculated separately and are not recognized separately as well.
 - Most of the hospitals in the study do not make any cost center distinction.
 - In the hospitals where the expenses are differentiated; the number of basic production expenditure places (medical service center) is between 21-30 in half of the hospitals, the number of auxiliary production expenditure places (special service center) is between 11-20 in half of the hospitals, the number of auxiliary service outlets (support service centers) is 1-10 in the majority of hospitals.
 - In the vast majority of the hospitals where the expenditure place is discriminated, the ledger accounts belonging to the expenditure places are used under the big book accounts.
 - The expenditure distribution table is not used in the majority of the hospitals for the expenses to be included in the services provided.
 - In the hospitals where the expenditure distribution table is used, mostly simple distribution method is used to distribute the expenses collected in the auxiliary service expenditure places to the main service expenditure places.
 - The expenditure collected at the medical service centers is used as the distribution key when the services are installed and the maximum service production amount and the estimated loading rate are used.
 - In hospitals, at cost accounting application objectives' ranking according to priority order; the purpose of "calculating the cost of services" is stated at the first priority level.

- In hospitals, when the service selling price is determined, the items considered are ranked according to priority order; the option "pricing according to the applicable communiqués and regulations" is indicated at the first priority level.

- It was seen that the cost of production was taken as the basis when the price decision was taken in the hospitals.

- In hospitals, mostly (33.3%) the profitability of each department is calculated separately. Another result is that profitability analyzes are not performed in 3.7% of the hospitals.

- It was seen that the all hospitals prepared budget and the mostly the prepared budgets are cash budgets in the hospitals where budget is prepared (26.5%).

As a result of testing the hypotheses formed within the scope of the research, within the variables of "the existence of a separate management accountancy department, the existence of a separate budgeting department, the existence of a separate internal audit department, the existence of a separate internal accounting department, the existence of a separate internal accounting department, the existence of a separate internal audit department, the presence of the control department, the presence of quality documentation in hospitals "; it was seen that there was no significant difference between the cost accounting systems of the hospitals according to these variables.

This study, which is limited to the province of Ankara, is the first study of the cost accounting systems of hospitals in Turkey. There is a need for studies on cost accounting systems of hospitals. It is considered that this study, which is limited to private hospitals in Ankara, should be done in other provinces and it would be beneficial to look at the cost accounting systems of hospitals from a wider perspective.