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Specifics of Cost Accounting in Economic Entities Providing Medical Services

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ABSTRACT

the article reveals the peculiarities of cost accounting in economic entities providing medical services, the procedure for reflecting the costs spent on the provision of medical services in schemes at Ascension Medical LLC. Types of costs are covered in organizations providing medical services. Conclusions are drawn on the topic.

Keywords: medical services, cost, cost expenses, period expenses, other expenses, schedule of accounts, BHMS No. 21, provision, calculation, cost articles.

The provision of medical services, naturally, requires certain expenses. In organizations, it is necessary that the accountant's task is to check the costs incurred to carry out this type of service before the costs incurred from the provision of medical services. When carrying out medical services, it is necessary to check that the cost costs are correctly distributed and that the expenses account is correctly recognized according to the type of medical service.

These medical services are based on the "regulations on the costs of production and sale of products (work, services and the procedure for the formation of financial results", approved by the decree of the Cabinet of Ministers of the Republic of Uzbekistan No. 54 of February 5, 1999, in the same way as in other organizations.

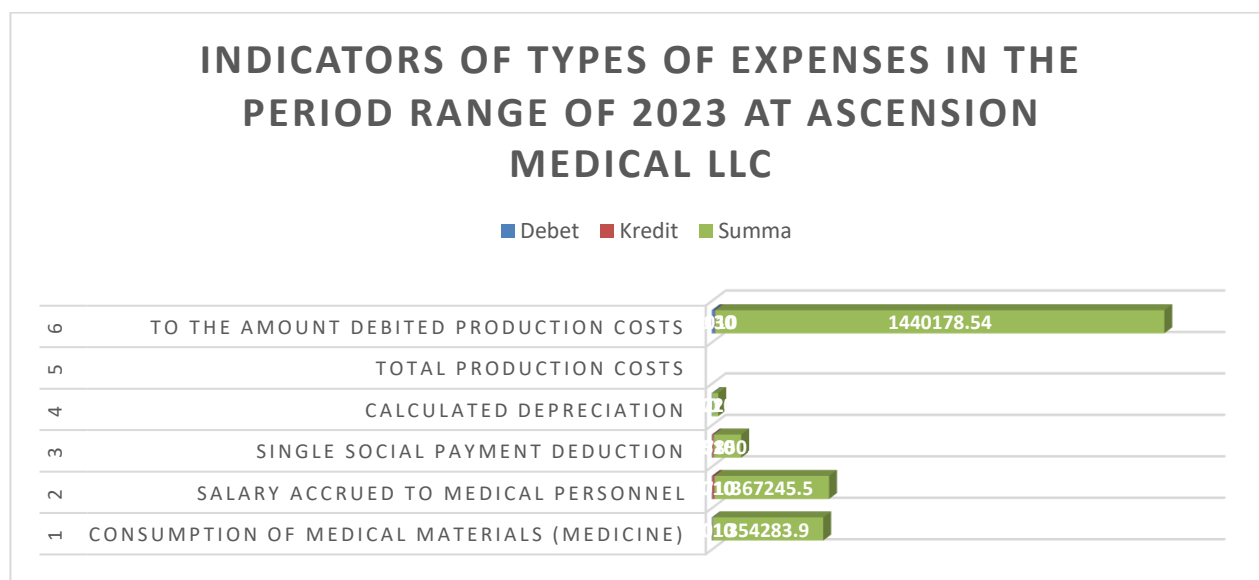
The provision of medical services is equated to production. Therefore, the expense account that went to them will be kept in accordance with BHMS No. 21 in the 2010 "basic production" scheme. These accounts, on the other hand, are not kept in accounts such as 2310 "Auxiliary production", 2510 "general production costs", 2710 "Service farms". Costs of medical services are the costs that will be closed when the service is provided.

Let us dwell on the procedure for reflecting the costs spent on the provision of medical services in the schemes at Ascension Medical LLC. To do this, let's analyze the 2010 schyot entries based on the entries presented (Table 1)

Table 1. “Accounting records issued at Ascension Medical LLC in 2023 for expenses that went to the provision of medical services

№	Cost type	Debet	Kredit	Summa
1	Consumption of medical materials (medicine)	2010	1010	354283,9
2	Salary accrued to medical personnel	2010	6710	367245,5
3	Single social payment deduction	2010	4510	87850,8
4	Calculated depreciation	2010	0220-0260	18722,3
5	Total production costs			
6	To the amount debited production costs	9130	2010	1440178,54

From the data presented in Table 1, it can be seen that material costs for the provision of medical services are 24.6%, salary costs – 25.5%, allocation to Yait-6.1%, depreciation costs – 42.5%, various other costs – 1.3%. From this it can be concluded that this type of service costs more than depreciation. The reason is rapid depreciation in the service of the medical technical base (diagram 1).



A characteristic feature of medical services is that they do not have the value of unfinished business. Each type of service, expenses that have gone from the service, are carried out at a cost and the income statement is recognized.

The service provided to medical services is done according to the type of service in determining the unit of cost calculation in terms of services. Its true cost calculation is calculated based on the costs and labor costs that are actually incurred for each treatment. The calculation of the correct actual cost of medical services provided at Samarkand Medical Diagnostics LLC is presented as an example of the cost of providing medical services through the rengen apparatus (Table 2).

Table 2. LLC Ascension medical Medical Health Service Enterprise calculation

1	Revenues	120000	50000	25000	50000	30000	30000	145000	450000
	Costs								
1	Salary	14400	6000	3000	6000	3600	3600	17400	
2	12% single payment	1728	720	360	720	432	432	2088	
3	Main motor wear	1200	500	250	500	300	0	1450	
4	Inventory wear								
5	Banking service	600	250	125	250	150	150	725	

6	Communication service	240	100	50	100	60	60	290	
7	Electricity-energy	7200	1600	800	1600	960	960	4640	
8	Other costs	6000	2500	1250	2500	1500	1500	7250	
9	medical grid				10000			20300	
10	Coldness		250	125					
11	Reactivity					2700			
12	nutrition	10800							
13	Physical therapy	36000							
21	Total cost	78168	11920	5960	21670	9702	6702	54143	188265
22	Profit	41832	38080	19040	28330	20298	23298	90857	261735
23	Damage								

The calculation of the costs of medical services provided at Ascension medical LLC and the study of the calculation of the cost of them also showed that there are the need and opportunities to further improve them. All costs except for the costs that go to the rengen film per treatment in the Uzi apparatus. In the calculation of medical services associated with any operation, the cost of payment for the drug is also included.

When conducting an audit of expenses at the Medical Service Provider Ascension Medical LLC, auditors should pay special attention to each primary accounting documents and registers and accounting records issued to them mainly. According to the cost items included in the cost of medical services provided, it should focus on the initial accounting documents and registers listed in the table below (table 3).

Cost items included in the cost of services provided by medical services enterprises¹

Cost group	Expenditure articles	Primary account registers and documents
Medical material costs	Medicines, items, farm inventory, etc., which were spent directly on the provision of medical services	Drug and material report
Labor costs	basic salaries and benefits accrued to medical service personnel	- Tabela; - Kidneys; - Settlement accounts
Active deductions from the wage fund	Active deductions from the salary fund of medical service personnel	- Positive allocation calculation.
Amortization	The amount of depreciation calculated on fixed assets and intangible assets directly involved in the provision of medical services	- Depreciation calculation
Other services costs	Other costs included in the cost of medical services	- invoices - acts - other documents

In the implementation of the costs spent on the provision of medical services, the correct calculation of the cost is the main part.

In conclusion, in organizations that provide medical services, it is necessary to control whether

¹ Z.B.Eshpulatova. Serviz xizmatlari auditi. Magistrlik dissertatsiyasi. Ilmiy rahbar K.B.Urazov. 2019 y. 89 b

the period costs are carried out correctly to the accounts, that is, the double entry is carried out correctly, compliance with regulatory legal documents. Calculation of the cost of work with administrative management personnel; depreciation of fixed assets, improper recognition of intangible assets into the correct account leads to an increase in administrative costs, which in turn can also have an impact on tax payments.

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