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Svitlana SYSIUK,

PhD (Economics), Associate Professor,
Associate Professor, Department of Accounting and Taxion,
West Ukrainian National University,
11a Lvivska st., Ternopil, 46009, Ukraine.
E-mail: svitva0406@ ukr.net.
ORCID ID: 0000-0001-6697-1289.

Vasyl KYRYK,

Postgraduate, Department of Accounting and Taxion,
West Ukrainian National University,
11a Lvivska st., Ternopil, 46009, Ukraine.
E-mail: kyryk.vasyl1@gmail.com.
ORCID ID: 0009-0009-3852-8779.

**COST ACCOUNTING AND COSTING OF HEALTHCARE SERVICES:
THEORY AND PRACTICE**

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Abstract.

Introduction. As a result of the healthcare reform, medical institutions in Ukraine were transformed into municipal enterprises, granting them financial autonomy and the ability to receive budgetary funds directly for the services provided through the system of a national purchaser, as well as to offer paid services. This financing approach necessitates the calculation of the cost of medical services and the proper accounting of related expenses. The restructuring of healthcare institutions has fostered competition for patients and raised the standards for service quality, which directly depends on the availability of financial, material-technical resources, and qualified personnel.

The purpose of the article is to investigate the specifics and challenges of accounting and cost calculation of medical services in the context of healthcare reform.

Research methods. Using critical analysis, graphic methods, and formalization, a sequence diagram for the costing process of paid medical services was developed and

its key components described. A block diagram illustrating the algorithm for calculating the production cost of a medical service was constructed using formalization and generalization methods. The tabular method helped to demonstrate the application results of this algorithm and to determine the cost components for their reflection in accounting records. By applying scientific methodological tools, directions for solving management tasks related to the accounting and costing of medical services were proposed, taking into account the specific nature of the healthcare sector.

Research results. Current approaches and sources of healthcare financing were analyzed, with particular attention given to issues of financial support. Sector-specific attributes and the cost structure of medical services were identified, along with an algorithm for cost formation under modern conditions. The necessity for modifying the costing process was justified, given the industry-specific characteristics not addressed by existing regulations. Based on this, the system of analytical accounting accounts was refined, and further problematic issues requiring scientific resolution were substantiated.

Prospects. To improve the costing process, it is advisable to explore and enhance the methodology, using the block diagram developed in this study to identify tasks for potential software implementation.

Keywords: health care, financing, medical service, cost, calculation, improvement, accounting, management.

Formulas: 0, **fig:** 4, **tabl.:** 2, **bibl:** 14.

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1. Introduction.

In the process of medical reform, health care institutions turned from budget institutions into communal enterprises, which allowed to diversify sources of financing, and the institutions themselves gained financial autonomy.

For the first time, health care institutions began to receive budget funds directly for the provided service through the system of the national customer. This determines the need to provide high-quality medical services, because patients independently choose the institution in which they will receive the service. The quality of the provision of medical services depends on the level of provision of health care institutions with financial, material and technical resources and qualified personnel, and the medical system always requires large resource investments.

In Ukraine, health care is recognized as one of the priority areas of state activity, which is of extremely important social and economic importance. The medical reform, which is still ongoing today, necessitated the transformation of both medical facilities and their funding sources.

Due to the great importance of the industry and the existing problems in its financing, which were especially aggravated in the conditions of the war, this direction is actively researched by scientists and practitioners. Thanks to this, appropriate guidelines and regulations aimed at solving the identified problems are formed.

2. Literature review.

Among the scientists who research the named direction are such authors as Bezkorovaina L., Vasylyuk M., Horvat B., Zayachkivska O., Kostyrko R., Kushchinska M.,

Lubenchenko O., Lukanovska I., Onyshchenko V., Pylypko E., Ryabtseva O., Shulga S. and others. Many problems are solved in modern scientific publications, which makes it possible to improve the health care financing system and make appropriate changes in the current legislative field.

In particular, one should agree with the opinion of Pylypko E., who, based on a detailed analysis of the current system of financing and health care management, identified the main existing problems and proposed ways to solve them.

In addition, E. Pylypko quite justifiably summarizes that some of the problems have already been resolved at the legislative level. In particular, in the Decree of the President of Ukraine No. 261/2021 "On measures to increase the competitiveness of health care institutions and provide additional guarantees for medical workers" [1; 2].

The authors O. Zayachkivska and L. Stasyuk, in their turn, also identified the main problems and proposed ways to optimize health care financing. They justified, in particular, the continuation of the current model of financing the health care system at the expense of general revenues to the budget and pooling of resources in the National Health Service of Ukraine [3, p. 53].

Among other issues of health care financing, the problem of optimizing its sources [1], the composition and directions of costs [4, p. 95-96], solving calculation problems related to the transformation of health care institutions [5, p. 33-34], as well as changes that arise in relation to accounting [6, p. 167-173].

The issue of accounting policy formation in modern conditions is also being investigated no less actively [6, p. 175-177] and the development and calculation of medical services [5; 8]. Researchers M. Vasylyuk, T. Kondratenko, R. Kostyrko, M. Kushchinska, O. Lubenchenko, V. Onyshchenko, O. Ryabtseva, S. Shulga and others are working in this direction.

In particular, T. Kondratenko analyzes in detail the current legislative prescriptions regarding medical services and their payment and draws general conclusions on their application [9]. The problem of a complex solution to the issue of costing is also solved by Bezkorovaina L. [7, p. 29], and Onishchenko V. focuses on paid medical services and their accounting [8].

At the same time, practically all scientists and practitioners base the cost calculation on the current recommendations, in particular, Methodology for calculating the cost of medical care services No. 1075 [10].

Also, in the practical activities of modern medical institutions, Methodological recommendations on the transformation of health care institutions from budget institutions into communal non-commercial enterprises [11] and the Decree of the Cabinet of Ministers of Ukraine "On approval of the list of paid services" [12]. They have a significant impact on the accounting and calculation of the cost of medical services.

From a critical analysis of available literary sources and regulatory documents, it can be concluded that in the framework of reforming health care institutions, the issues of sources of financing and possible ways of their expansion are acute. The incentive for the introduction of insurance medicine is insufficient budgetary funding, which can diversify the sources of income of health care institutions. In addition, in the conditions of medical reform, uncertainty, pandemic and martial law, the problems of their differentiation and

optimization become more urgent. Such questions are not sufficiently resolved and require deeper research.

3. The identification of previously unresolved issues and the formulation of research hypotheses. The purpose of the article is to study the specifics and problems of accounting and calculation of medical services in modern conditions.

4. Research methodology and methods. The conducted study of cost accounting and calculation of the cost of services in the field of health care after its reform and administrative changes indicates the presence of a number of unresolved problems. These problems were identified through the use of appropriate research tools and methods. In particular, the analysis was used to evaluate current approaches to financing medical institutions and its sources.

On the basis of the use of critical analysis, graphic method and formalization, a scheme of the sequence of calculation of paid medical services was formed and its main components were characterized. The specific industry attributes and cost structure of medical services and the algorithm of its formation in modern conditions are identified. The need to modify the calculation process is pointed out and its expediency is substantiated due to the specifics of the industry, which are not taken into account in the current regulations.

Using the method of formalization and generalization, a block diagram of the algorithm for calculating the production cost of a medical service was built. The tabular method made it possible to illustrate the results of the application of such an algorithm and establish the components of costs for their display on accounting accounts. On this basis, the system of analytical accounting accounts was specified accordingly and further problematic issues that require a scientific solution were substantiated.

Thanks to the application of scientific methodological tools, directions for solving management tasks related to the accounting and calculation of medical services, which correspond to the specifics of the medical field, are proposed.

5. Main results.

Communal non-commercial enterprises - health care institutions, as self-supporting enterprises, cover their expenses at the expense of received budget funds and their own income. As for the list of paid services, the communal non-profit enterprise is governed by the Decree of the cabinet of Ministers of Ukraine on approval of the list of paid services dated September 17, 1996 No. 1138 (as amended in 2021) [12]. The analysis of this normative document shows that in modern conditions, new types of paid services have appeared, which are connected with the implementation of medical reform. In particular, these are services that are provided without the referral of a doctor with whom the declaration is signed (services are provided free of charge within the guaranteed package of medical services on the referral of a doctor), as well as services that for which insurance organizations and enterprises are calculated.

That is, one of the important sources of funding for health care is the provision of paid medical services, as well as other income (including income from rent premises).

As for paid services, communal non-commercial enterprises are governed by the Resolution of the cabinet of Ministers of Ukraine «On approval of the list of paid services» dated September 17, 1996 No. 1138 (as amended in 2021) [12]. But in July 2022, Decree No. 2347 «On Amendments to Certain Legislative Acts of Ukraine Regarding the Improvement

of Medical Assistance» was adopted, which determined that non-commercial enterprises can provide services outside the package of medical guarantees [13]. At the same time, the Cabinet of Ministers of Ukraine is given the right to establish lists of services that are covered under the medical guarantee program, but they can also be provided for a fee. The most common case is, for example, a patient's application without a doctor's referral, which will create opportunities for additional funding for health care facilities. However, in our opinion, if health centers are still allowed to independently form the cost of medical services, then at the state level it is expedient to establish a percentage of profitability, which will help not to inflate prices for services.

Currently, the cost of medical services is determined based on the actual costs of providing the service. In general, a medical institution, medical institutions are governed by the rules of national accounting standard 16 "Costs" [14]. Accordingly, the cost structure of medical services according to the requirements of national accounting standard 16 "Costs" includes a number of components (Fig. 1).

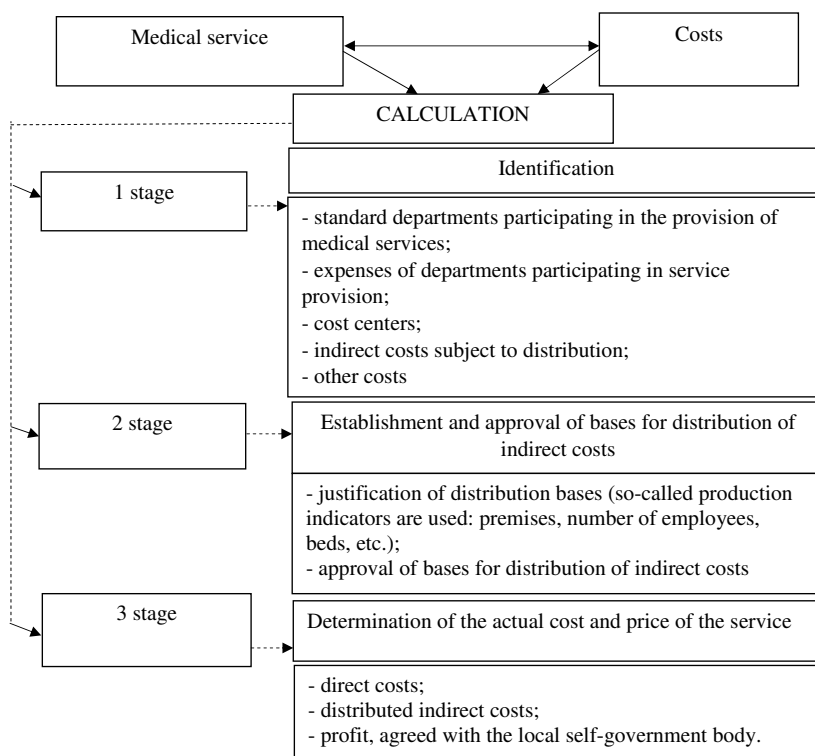


Fig. 1. Stages of the process of calculating a paid service in a health care institution.
 Note. Systematized by the author.

The component of the production cost (WS) of a medical service is the actual cost of the medical service (SP), to which administrative costs (AW), sales costs (ZW) and other operating costs (OW) are added. At the same time, the cost of a medical service consists of such elements as: direct material costs (costs of medicines) (PWl_z); direct labor costs (salary and payroll deductions) (PWz_p); other direct costs (rental fee, depreciation

of medical equipment) (PWin); distributed general production costs (PRW) (indirect costs – increase the production cost of a medical service); overhead costs (PNW). To calculate the production cost, a costing is drawn up, the form of which is approved by the institution independently, as well as a list of costing items (Fig. 2). The calculation unit is a medical service.

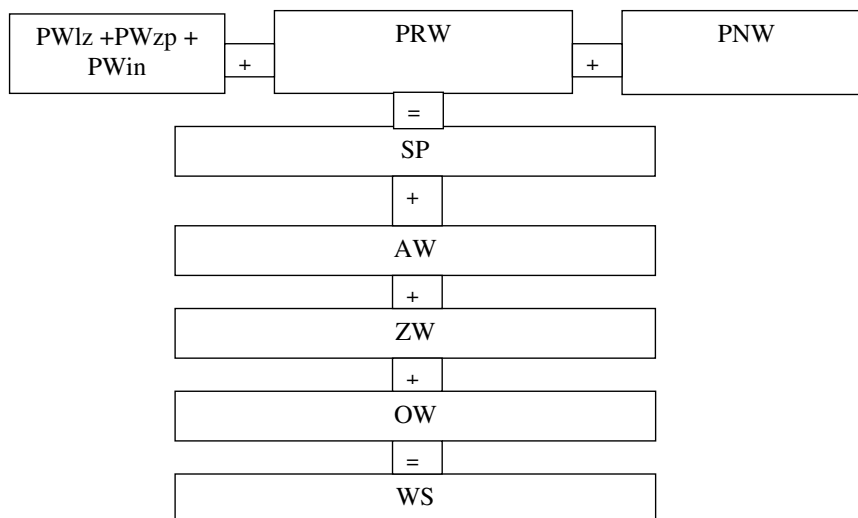


Fig. 2. Cost structure of medical services.

Note. Systematized by the author.

In contrast to national accounting standard 16 «Costs» [14], the Methodology for calculating the cost of medical care services determines the need to allocate costs on the basis of allocation criteria from administrative and auxiliary units to main departments (cost centers). Cost centers can be distinguished as follows: cost center 1 – administrative divisions (administration, accounting, administrative and economic part); center 2 – auxiliary medical units (laboratories, X-ray room, ultrasound room, etc.); center 3 – hospital department (therapy, surgery, hemodialysis, etc.)

The stages of calculating the production cost of a medical service are summarized in Fig. 3.

The specifics of determining the production cost of a medical service (9) and the corresponding source document – costing (10) require the implementation of calculations according to the principle of a descending scheme. That is, first the costs of all departments that take a direct part in the provision of medical services (according to the medical protocol) are identified. As for other subdivisions, the amounts of costs incurred by them (as cost centers) according to this scheme are distributed in the following sequence: cost centers 2, taking into account the distributed costs of cost centers 1; cost centers 3 – take into account the distributed costs of cost centers 2, etc.

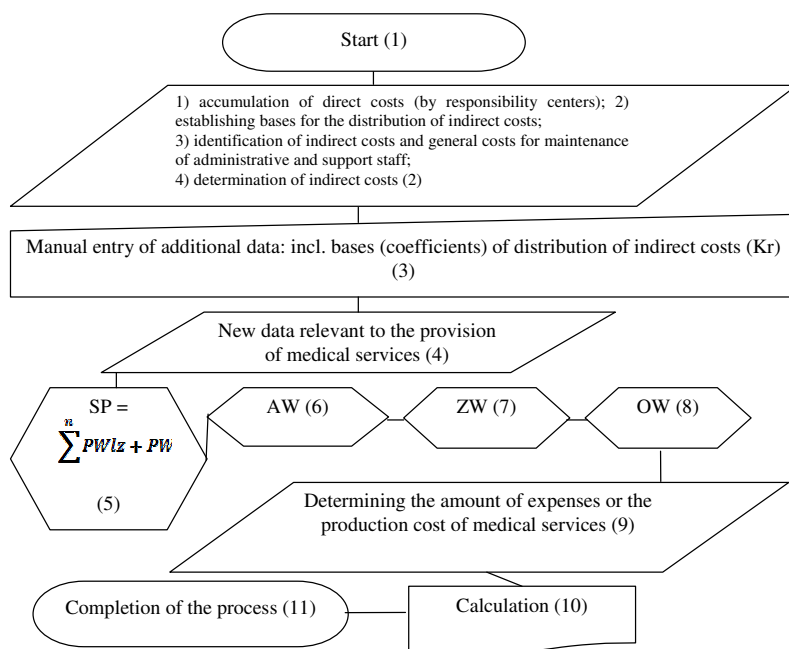


Fig. 3. Block diagram for calculating the production cost of a medical service.

Note. Systematized by the author based on current practice.

When forming the production cost of the Utility service, a non-commercial enterprise must independently choose the allocation criteria for each type of costs (the criteria can be: the number of bed-days, laboratory tests, the area of the premises, the number of personnel, etc.).

An example of calculating the production cost of an X-ray examination using this approach can be illustrated in Table 1.

Table 1
 Calculation of the production cost of X-ray examination of chest organs

Costing articles	Amount, UAH
1. a) radiography in one projection	
b) radiography of the heart, diaphragm	261,19
The doctor's salary is 20000:150:60x10 min	22,22
The salary of an X-ray laboratory technician is 15000:150:60x10 min	16,66
Accrual on salary 22%	8,53
Cost of medicines:	
Film 30x40	90,0
Fixer	12,05
Developer	15,85
Indirect costs 58%	95,88

Note. Systematized by the author based on current practice.

As for the calculation of direct labor costs, it is carried out according to the staff list and documents on labor costs (we used available material from Internet resources).

As for direct material costs, they include medicines, medical products, etc. The basis for the calculation of such costs is the norms of costs for the service, which are approved by the order of the manager. Also, the production cost of the service includes indirect costs, the percentage of which is usually more than 50%, as practice shows.

Accounting for direct costs of communal non-profit enterprise is kept on account 23 "Production".

In connection with the large number of services provided by communal non-profit enterprise, it is advisable to open sub-accounts for accounting expenses by departments, as well as analytical accounts by types of services provided by them (Fig. 4).

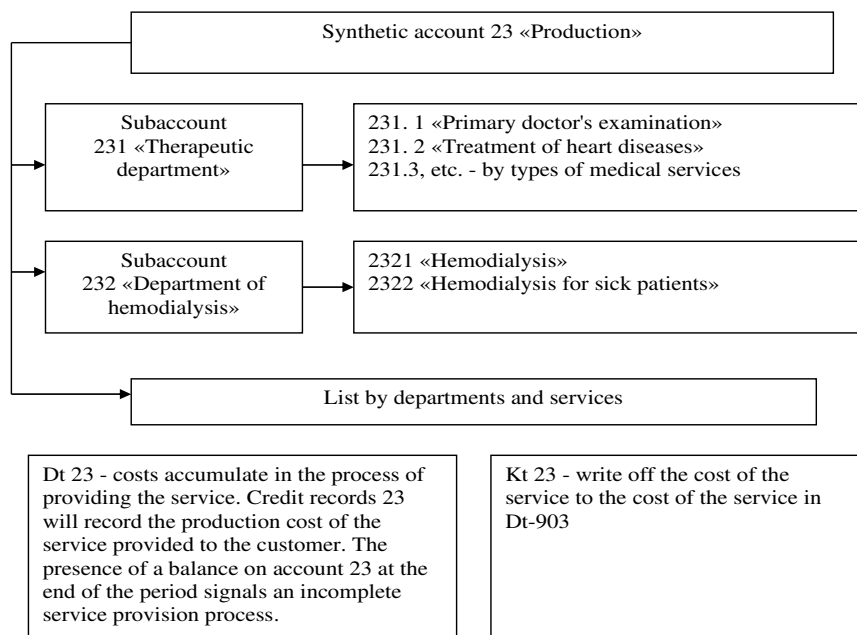


Fig. 4. Analytical component of account 23 «Production» in medical institutions.
Note. Systematized by the author.

An example of accounting for direct costs is given in Table 2.

Table 2

Reflection in the accounting of direct costs in health care

The content of the business transaction	Debit	Credit	Amount, UAH
The salary of a doctor and a nurse has been calculated	2311	661	22,22 + 16,66
Accrual on salary 22%	2311	651	8,53
The cost of medicines has been written off	2311	201	90
Depreciation of equipment	2311	131	

Note. According to current practice.

As for general production costs, in the hospital they include the costs of: management of the department; for depreciation, repair, lease of non-current assets used by the entire department during the provision of all types of services; for maintenance of premises where medical services are provided; on labor protection, safety equipment. General production costs are indirect and subject to distribution among the services provided. Distributed costs are debited to account 23 "Production", idle unallocated costs are debited to account 903 "Cost of providing medical services".

All general production costs of the hospital are shown on account 91 «General production costs». The debit of this account accumulates expenses during the month on the basis of primary documents: settlement and payment information, depreciation calculations, expense invoices, acts of completed works, services rendered, etc.

At the end of the month, the account should not have the final remainder. Credit 91 records will show that the costs are allocated and included in the calculation of the production cost and the cost of the medical service. Similarly, as with production costs, it is advisable to open sub-accounts to account 91 "General production costs by department" (Cost center).

Account 903 "Cost of implemented works and services" is used to record the cost of medical services, which does not contain a balance at the end of the reporting period, as it is subject to debiting to account 79 "Financial results".

In a medical institution, a significant share of expenses is administrative expenses, which include expenses for maintenance of administrative and economic personnel, in particular: salaries; travel expenses; Legal Services; costs for fuel and lubricants; Connection services; settlement and cash service; acquisition and maintenance of software; security services, etc. Such expenses are recorded on account 92 "Administrative expenses" with subsequent debiting to the financial result.

6. Concluding remarks.

The described practice of accounting is not without its drawbacks, because it is quite cumbersome and requires a certain amount of time and effort of accounting employees. Nevertheless, this practice provides a quality information resource for management, as it provides comprehensive and reliable information about costs in a completely understandable format. In addition, the process of calculating medical services and determining their cost is provided with full information.

The considered practical issues of cost accounting and calculation of the cost of services in the field of health care after its reform and administrative changes indicate significant methodological changes. These changes concern not only approaches to financing medical institutions and their sources, but also the accounting system itself. The change in the organizational and legal form of health care entities from budget institutions to communal non-profit enterprises left its mark on the organization of accounting.

The scheme of the sequence of calculation of paid medical services and its components has also changed significantly. At the same time, it should be recognized that modern costing takes into account the peculiarities of health care, and therefore the cost structure of medical services and the algorithm of its formation are sufficiently adapted to the industry. The appearance in the cost structure of such a component as profit, agreed with the local self-government body, should be positively evaluated.

In the future, in order to improve the calculation process, it is advisable to research and develop its methodology, on the basis of the block diagram developed in the course of this research, to identify tasks for its programming.

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Світлана СИСЮК,

кандидат економічних наук, доцент,
доцент кафедри обліку і оподаткування,
Західноукраїнський національний університет,
вул. Львівська, 11а, м. Тернопіль, 46009, Україна.
Електронна адреса: svitva0406@ukr.net.
ORCID ID: 0000-0001-6697-1289.

Василь КИРИК,

аспірант, кафедра обліку і оподаткування,
Західноукраїнський національний університет,
вул. Львівська, 11а, м. Тернопіль, 46009, Україна.
Електронна адреса: kyryk.vasyl1@gmail.com.
ORCID ID: 0009-0009-3852-8779.

**ОБЛІК ВИТРАТ І КАЛЬКУЛЮВАННЯ СОБІВАРТОСТІ
МЕДИЧНИХ ПОСЛУГ: ТЕОРІЯ ТА ПРАКТИКА**

Анотація.

Вступ. У результаті медичної реформи заклади охорони здоров'я набули статусу комунальних підприємств, що забезпечило їм фінансову автономію та можливість отримувати бюджетні кошти за надані послуги через систему національного замовника, а також дозволило надавати платні послуги. Такий підхід до фінансування визначає необхідність калькулювання медичних послуг та забезпечення обліку витрат на їх надання. Реформування закладів охорони здоров'я зумовило конкуренцію між закладами за пацієнтів і підвищило вимоги до якості медичних послуг, яка напряму залежить від ресурсного забезпечення установ.

Метою статті є дослідження специфіки та проблем обліку й калькулювання медичних послуг в умовах медичної реформи.

Методи дослідження. На засадах використання критичного аналізу, графічного методу та формалізації сформовано схему послідовності калькулювання платних медичних послуг і охарактеризовано її основні складові. З використанням методу формалізації та узагальнення побудовано блок-схему алгоритму розрахунку виробничої собівартості медичної послуги. Табличний метод дав змогу проілюструвати результати застосування такого алгоритму та встановити складові витрат для їх відображення на бухгалтерських рахунках. Завдяки застосуванню наукового методологічного інструментарію запропоновано напрями вирішення управлінських завдань, пов'язаних з обліком і калькулюванням медичних послуг, що відповідають специфіці медичної галузі.

Результати дослідження. Проаналізовано чинні підходи до фінансування медичних закладів і його джерела. Акцентовано увагу на проблемах фінансового забезпечення. Ідентифіковано специфічні галузеві атрибути й структуру собівартості медичних послуг та алгоритм її формування в сучасних умовах. Вказано на потребу модифікації процесу калькулювання та обґрунтовано її доцільність через галузеву специфіку, яка не врахована в чинних нормативно-правових приписах. На цій підставі відповідним чином уточнено систему аналітичних рахунків обліку та обґрунтовано подальші проблемні питання, які вимагають наукового вирішення.

Перспективи. Для удосконалення процесу калькулювання доцільно досліджувати й розвивати його методику, на основі розробленої в процесі цього дослідження блок-схеми ідентифікувати задачі для її програмування.

Ключові слова: охорона здоров'я, фінансування, медична послуга, собівартість, калькулювання, удосконалення, облік, управління.

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