	PRINCIPLES OF ACC	TNUC	ING AND COST MANAGEMENT					
1	Course Title:	PRINCIP	PLES OF ACCOUNTING AND COST MANAGEMENT					
2	Course Code:	ISL1203						
3	Type of Course:	Compulsory						
4	Level of Course:	First Cycle						
5	Year of Study:	2						
6	Semester:	3						
7	ECTS Credits Allocated:	3.00						
8	Theoretical (hour/week):	3.00						
9	Practice (hour/week):	0.00						
10	Laboratory (hour/week):	0						
11	Prerequisites:	-						
12	Language:	Turkish						
13	Mode of Delivery:	Face to face						
14	Course Coordinator:	Dr. Ögr. Üyesi Funda Özçelik						
15	Course Lecturers:	-						
16	Contact information of the Course Coordinator:	Uludağ Universitesi İİBF Görükle/ BURSA 0 224 294 10 50						
17	Website:							
18	Objective of the Course:	Improve students about records, report of financial information and calculation of cost of goods manufactured						
19	Contribution of the Course to Professional Development:							
20	Learning Outcomes:							
		1	Understand the basic accounting concepts and technical structure of accounting					
		2	Understand the accounting process and the importance of accounting boks and documents					
		3	Learn the Uniform Accounting System's structure, codification system and extend					
		4	Prepare basic financial statements					
		5	Learn cost calculation methods and able to apply to different type of businesses					
		6	Able to prepare cost of goods sold table					
		7	Able to make cost analysis					
		8	Understand the importance of accounting informations for business					
		9						
		10						
21	Course Content:							
		Co	ourse Content:					
Week	Theoretical		Practice					

1	Introduction to Accounting, Basic Acc	counting							
	Concepts								
2	Basic Accounting Equation and finan statements	cial							
3	Account conceps and journal entry								
4	Trial balance sheet and subsidiary ac	ccounts							
5	Accounting of inventory: periodical in method – perpetual inventory method								
6	Weighted average cost method-FIFC)							
7	Introduction to Cost Accounting - Obj and Conceptual Remark	ectives							
8	Repeating courses and midterm exar	n							
9	Cost classification								
10	Production costs: Raw material, Labor costs Overhead	costs							
11	Normal costing-Direct costing-Variab costing	le							
12	Standart costing system: Determinati standarts	on of							
13	Standart costing system: Cost Flow in Standart cost system and their record								
14	Variance analysis								
22	Textbooks, References and/or Other Materials:		Genel Muhasebe, Prof. Dr. Ümit Gücenme Gençoğlu, Alfa Aktüel, Bursa, 2010 Maliyet Muhasebesi-Prof Dr Ümit Gücenme Management and Cost Accounting-Colin Drury Cost Management-Edward J. Blocher-David E Stout-Gary Cookins						
23	Assesment								
TERM I	LEARNING ACTIVITIES	NUMBE R	WEIGHT						
Midterr	m Exam	1	40.00						
Quiz		0	0.00						
Home	work-project	0	0.00						
Final E	xam	1	60.00						
Total		2	100.00						
	oution of Term (Year) Learning Activitiess Grade	es to	40.00						
Contrib	oution of Final Exam to Success Grade)	60.00						
Total			100.00						
Measu Course	rement and Evaluation Techniques Us	sed in the							
24	ECTS / WORK LOAD TABLE								

Activites	Number	Duration (hour)	Total Work Load (hour)
Theoretical	14	3.00	42.00
Practicals/Labs	0	0.00	0.00
Self study and preperation	14	5.00	70.00
Homeworks	0	0.00	0.00
Projects	0	0.00	0.00
Field Studies	0	0.00	0.00
Midterm exams	1	20.00	20.00
Others	0	0.00	0.00
Final Exams	1	20.00	20.00
Total Work Load			152.00
Total work load/ 30 hr			5.07
ECTS Credit of the Course			3.00

25	CONTRIBUTION OF LEARNING OUTCOMES TO PROGRAMME QUALIFICATIONS															
	PQ1	PQ2	PQ3	PQ4	PQ5	PQ6	PQ7	PQ8	PQ9	PQ1	PQ11	PQ12	PQ1	PQ14	PQ15	PQ16
ÖK1	0	0	0	3	3	0	0	0	0	0	0	0	0	0	0	0
ÖK2	0	0	0	1	1	0	0	0	0	0	0	0	0	0	0	0
ÖK3	0	0	0	1	1	0	0	0	0	0	0	0	0	0	0	0
ÖK4	0	0	0	1	1	0	0	0	0	0	0	0	0	0	0	0
ÖK5	0	0	0	3	3	0	0	0	0	0	0	0	3	0	0	0
ÖK6	0	0	0	1	1	0	0	0	0	0	0	0	0	0	0	0
ÖK7	0	0	0	3	3	0	0	0	0	0	0	0	3	0	0	0
ÖK8	0	0	0	1	1	0	0	0	0	0	0	0	0	0	0	0
	LO: Learning Objectives PQ: Program Qualifications															
Contrib 1 very low ution Level:			2 low			3 Medium		4 High			5 Very High					

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