

PRINCIPLES OF ACCOUNTING AND COST MANAGEMENT

1	Course Title:	PRINCIPLES 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. Öğr. Üyesi Funda Özçelik	
15	Course Lecturers:	-	
16	Contact information of the Course Coordinator:	Uludağ Üniversitesi 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 books 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:		
		Course Content:	
Week	Theoretical	Practice	

1	Introduction to Accounting, Basic Accounting Concepts			
2	Basic Accounting Equation and financial statements			
3	Account concepts and journal entry			
4	Trial balance sheet and subsidiary accounts			
5	Accounting of inventory: periodical inventory method – perpetual inventory method			
6	Weighted average cost method-FIFO			
7	Introduction to Cost Accounting - Objectives and Conceptual Remark			
8	Repeating courses and midterm exam			
9	Cost classification			
10	Production costs: Raw material, Labor costs Overhead costs			
11	Normal costing-Direct costing-Variable costing			
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
23 /Assesment Final Exams		1	20.00	20.00
Total Work Load				152.00
Total work load/ 30 hr Midterm Exam		1	40.00	5.07
ECTS Credit of the Course				3.00
Home work-project		0	0.00	
Final Exam		1	60.00	
Total		2	100.00	
Contribution of Term (Year) Learning Activities to Success Grade		40.00		
Contribution of Final Exam to Success Grade		60.00		
Total		100.00		
Measurement and Evaluation Techniques Used in the Course				
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	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																
Contribution Level:	1 very low		2 low			3 Medium			4 High			5 Very High				