

COST ACCOUNTING

1	Course Title:	COST ACCOUNTING
2	Course Code:	IIS3312
3	Type of Course:	Optional
4	Level of Course:	First Cycle
5	Year of Study:	3
6	Semester:	6
7	ECTS Credits Allocated:	4.00
8	Theoretical (hour/week):	3.00
9	Practice (hour/week):	0.00
10	Laboratory (hour/week):	0
11	Prerequisites:	No
12	Language:	Turkish
13	Mode of Delivery:	Face to face
14	Course Coordinator:	Doç. Dr. ORHAN BOZKURT
15	Course Lecturers:	Doç.Dr. Orhan BOZKURT
16	Contact information of the Course Coordinator:	obozkurt@uludag.edu.tr Tel:224 2942695
17	Website:	
18	Objective of the Course:	To acquaint students with basic concepts of cost accounting, classification of costs, elements of cost, place of cost and cost delivery methods, to help them make cost accounting on production costs
19	Contribution of the Course to Professional Development:	
20	Learning Outcomes:	
	1	Students completing this course; Learn the basic concepts of cost accounting
	2	Learn classifying costs and elements of cost
	3	Learn the basic objectives of cost accounting and use unit cost accounting techniques
	4	Develop distribution methods implementation skills
	5	Comprehend identifying the general production, raw material and labor costs in cost accounting and how to calculate these costs.
	6	Do cost accounting practice
	7	Calculate the raw material and material cost of the product transferred to production
	8	Comprehend expenses, recognize direct and indirect raw materials, identify optimal order amount and comprehend how to make inventory control
	9	
	10	
21	Course Content:	

	Course Content:			
Week	Theoretical	Practice		
1	Definition and scope of cost accounting, its aim, the relationship between general accounting and cost accounting			
2	The concepts of expense and spending, classification of expenses, cost accounting systems and methods used in calculating costs, main phases of cost accounting systems			
3	The cost of a good sold in cost accounting and definition of income statement and its explanation with numerical examples			
4	Expenses, identifying direct and indirect raw materials, determination of optimal order amount, making inventory control			
5	Explanation of good valuation methods (average method, FIFO –first in first out- Standard price method and market price method) with examples			
Activites		Number	Duration (hour)	Total Work Load (hour)
8	Theoretical LESSON REPEATING	14	3.00	42.00
Practicals/Labs		0	0.00	0.00
10	Self study and preparation Definition of charging system and explaining	14	3.00	42.00
Homeworks		0	0.00	0.00
Projects Labor based payment system		0	0.00	0.00
Field Studies		0	0.00	0.00
11	Midterm Exams Definition of payment systems and explaining with samples and accounting records	1	26.00	26.00
Others		0	0.00	0.00
Final Exam	Expenses , concept and types of capacity, forecasting expenses and volume relationship	1	40.00	40.00
Total Work Load				150.00
Total work load/ 30 hr				5.00
ECTS Credit of the Course				4.00
13	Allocation keys, allocation methods (direct, gradual and mathematical allocation methods) explanation of these methods with numerical samples			
14	Process costing and explanation of process costing with numerical samples			
22	Textbooks, References and/or Other Materials:	Yükçü, Süleyman, Maliyet Muhasebesi, Anadolu Matbaası ,İZMİR-TÜRKİYE Savcı, Mustafa, Maliyet Muhasebesine Giriş,RİZE-TÜRKİYE		
23	Assesment			

TERM LEARNING ACTIVITIES	NUMBER	WEIGHT
Midterm Exam	1	40.00
Quiz	0	0.00
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	3	3	3	3	0	5	1	1	1	0	0	0	0	0	0	0
ÖK2	1	1	1	5	0	5	0	0	0	0	0	0	0	0	0	0
ÖK3	3	4	5	5	0	5	2	2	1	3	0	1	0	0	0	0
ÖK4	2	2	5	5	0	5	1	1	0	2	0	1	0	0	0	0
ÖK5	1	3	5	5	0	5	1	2	0	2	0	1	0	0	0	0
ÖK6	1	1	5	5	0	5	1	2	0	2	0	1	0	0	0	0
ÖK7	2	3	5	5	0	5	3	3	0	3	0	1	0	0	0	0
ÖK8	3	5	5	5	0	5	2	3	0	3	0	1	0	0	0	0
LO: Learning Objectives PQ: Program Qualifications																
Contribution Level:	1 very low		2 low		3 Medium		4 High		5 Very High							