

ACCOUNTING ANALYSIS OF FARM PRODUCTS

1	Course Title:	ACCOUNTING ANALYSIS OF FARM PRODUCTS	
2	Course Code:	TRE5334	
3	Type of Course:	Optional	
4	Level of Course:	Second Cycle	
5	Year of Study:	1	
6	Semester:	2	
7	ECTS Credits Allocated:	6.00	
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:	Doç.Dr. Tolga Tipi	
15	Course Lecturers:		
16	Contact information of the Course Coordinator:		
17	Website:		
18	Objective of the Course:	The aim of this course is to enable students to acquire the skills of understanding and comprehending the cost of the agricultural products, economically evaluating the branches of production, and planning agricultural farms; of evaluating the cost calculation methods via sample applications; and implementing them.	
19	Contribution of the Course to Professional Development:	Students can analyze the cost of different agricultural products.	
20	Learning Outcomes:		
		1	To be able to understand, analyze, and evaluate cost calculation methods in agriculture
		2	To be able to understand, evaluate and interpret the methodology of cost calculation methods in the agricultural products
		3	Acquiring the skills of preparing reports and of conducting presentations and individual studies independently
		4	
		5	
		6	
		7	
		8	
		9	
		10	
21	Course Content:		
		Course Content:	
Week	Theoretical	Practice	
1	To inform students about the introduction of, scope of, reason for, and implementation of the course		

2	The concept of cost; the cost theory; the definition of cost accounting; importance of the concept of cost in accounting; the concept of cost in agricultural products; and its scope and purposes	
3	The concepts of cost, expenditure, and expense; classification of cost expenses in different aspects; the benefit of classification of costs to farms; and cost calculation methods	
4	Items of cost expenses in agricultural production and cost calculation methods for agricultural products	
5	The problem of distribution of fixed and common expenses in agriculture and the methods to be used; calculation of unit costs; and analysis of profitability per unit	
6	Sample Events Calculation of production costs in annual crop products (Wheat, cotton, tobacco, and tomato)	
7	Sample Events Calculation of costs in animal products (milk, meat, egg, broiler, and honey) and calculation of costs in processed agricultural products (dried tomato, tarhana, and olive oil)	
8	calculation of costs in perennial crop products (seedless raisin, dried fig, olive, cherry, apple, artichoke, and clover), and Sample events calculation of costs in greenhouse production (branches of production of cut flowers and vegetables)	
9	The cost calculation methodology of the institutions which calculate agricultural costs in Turkey and the differences among the calculation methods	
10	Interregional variations in the costs of agricultural products in Turkey and the course of costs by year	
11	Use of knowledge of cost in the decision process on a farm/in the distribution of the decision authority of a farm/in the rationalization of decisions; the measures likely to be taken to lower costs.	
12	Student presentations	
13	Student presentations	
14	Student presentations	
22	Textbooks, References and/or Other Materials:	<p>1. Kırал, T., H.Kasnakoğlu, F.F. Tatlıdil, Fidan, H., Gündoğmuş, E., Tarımsal Ürünler İçin Maliyet Hesaplama Metodolojisi ve Veri Tabanı Rehberi, Tarımsal Ekonomi Araştırma Enstitüsü, Proje Raporu 1999-13, ISBN 975-047-051-2, 1999, 143 s.</p> <p>2. Çetin, B., T. Tipi, 2007, Tarım Muhasebesi, Nobel Yayınları No:1171, ISBN 978-9944-77-185-6, Ankara, 210s.</p> <p>3. Aras, A., 1988. Tarım Muhasebesi, E.Ü., Ziraat Fakültesi Yayınları No: 486, İzmir.</p> <p>4. Sydney, J., Stoneberg, E., 1986. Farm Accounting and Business Analysis, Iowa State.</p>
23	Assesment	
TERM LEARNING ACTIVITIES		NUMBE R
Midterm Exam		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	During the semester, students will be responsible project tasks. Besides, a final exam with open-ended questions will be conducted at the end of the semester.	

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	3.00	42.00
Homeworks	1	50.00	50.00
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			194.00
Total work load/ 30 hr			5.80
ECTS Credit of the Course			6.00

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	3	0	2	2	0	0	0	0	0	0	0	0	0	0
ÖK2	0	0	2	2	2	1	0	0	0	0	0	0	0	0	0	0
ÖK3	0	0	0	0	0	0	0	0	2	0	2	2	0	0	0	0

LO: Learning Objectives PQ: Program Qualifications

Contribution Level:	1 very low	2 low	3 Medium	4 High	5 Very High
----------------------------	-------------------	--------------	-----------------	---------------	--------------------