

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:	Doç. Dr. Funda ÖZÇELİK	
15	Course Lecturers:	Doç. Dr. Funda ÖZÇELİK	
16	Contact information of the Course Coordinator:	Doç. Dr. Funda ÖZÇELİK E-Mail: fundacar@uludag.edu.tr Uludağ Üniversitesi İİBF İşletme Bölümü Görükle/ BURSA 0 224 294 11 95	
17	Website:		
18	Objective of the Course:	Improve students about financial reports of businesses and calculation of cost of goods manufactured.	
19	Contribution of the Course to Professional Development:	To understand financial reports of businesses, calculate product costs and making cost analyzes.	
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 and understand basic financial reports
		5	Learn cost calculation methods and able to apply to different type of businesses
		6	Able to prepare cost of goods sold report
		7	Able to make cost analysis
		8	Understand the importance of accounting informations for businesses
		9	
		10	
21	Course Content:		
		Course Content:	

Week	Theoretical	Practice
1	Basic Accounting Concepts, Basic Accounting Equation and Financial Statements	
2	Account concept and journal entry	
3	Trial balance sheet and subsidiary accounts	
4	Accounting of inventory: periodical inventory method – perpetual inventory method	
5	Inventory Evaluation Methods	
6	Introduction to Cost Accounting - Objectives and Basic Concepts	
7	Cost classifications, Production costs: Raw material cost, Labor costs, and Overhead costs	
8	Repetition of courses and midterm exam	
9	Cost Allocation: Allocation keys and methods	
10	Cost Calculation Methods: Absorption costing, Normal Costing, Direct Costing, Variable Costing	
11	Process Costing	
12	Job-Order Costing	
13	Standard costing system: Operation of a Standard cost system and establishing cost standards	
14	Standard costing system: Variance analysis	
22	Textbooks, References and/or Other Materials:	Genel Muhasebe, Prof. Dr. İbrahim Lazol, Ekin Kitabevi Maliyet Muhasebesi-Prof Dr Sait Yüksel Kaygusuz- Dr. Öğretim Üyesi Şükrü Dokur Management and Cost Accounting-Colin Drury Cost Management-Edward J. Blocher-David E Stout-Gary Cookins
23	Assesment	
TERM LEARNING ACTIVITIES		NUMBE R
Midterm Exam		1
Quiz		0
Home work-project		0
Final Exam		1
Total		2
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		Midterm (%40), Final Exam (%60)
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	2.00	28.00
Homeworks	0	0.00	0.00
Projects	0	0.00	0.00
Field Studies	0	0.00	0.00
Midterm exams	1	10.00	10.00
Others	0	0.00	0.00
Final Exams	1	15.00	15.00
Total Work Load			105.00
Total work load/ 30 hr			3.17
ECTS Credit of the Course			3.00

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	0	0	3	4	4	0	0	0	0	0	0	0	0	0
ÖK2	0	0	0	0	2	3	4	0	0	0	0	0	0	0	0	0
ÖK3	0	0	0	0	0	3	2	0	0	0	0	0	0	0	0	0
ÖK4	0	0	0	0	0	3	4	0	0	0	0	0	0	0	0	0
ÖK5	0	0	3	0	3	4	3	2	0	0	0	0	0	0	0	0
ÖK6	0	0	0	0	2	4	4	0	0	0	0	0	0	0	0	0
ÖK7	0	0	0	0	3	4	4	0	0	0	0	0	0	0	0	0
ÖK8	0	0	0	0	3	4	4	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			