

COST ACCOUNTING

1	Course Title:	COST ACCOUNTING
2	Course Code:	ISL3205
3	Type of Course:	Compulsory
4	Level of Course:	First Cycle
5	Year of Study:	3
6	Semester:	5
7	ECTS Credits Allocated:	5.00
8	Theoretical (hour/week):	3.00
9	Practice (hour/week):	0.00
10	Laboratory (hour/week):	0
11	Prerequisites:	None
12	Language:	Turkish
13	Mode of Delivery:	Face to face
14	Course Coordinator:	Prof. Dr. MELEK EKER
15	Course Lecturers:	Prof.Dr. Sait Y. KAYGUSUZ Prof.Dr. Melek EKER Doç.Dr. Elif YÜCEL Doç.Dr. Funda ÖZÇELİK
16	Contact information of the Course Coordinator:	melekeker@uludag.edu.tr
17	Website:	
18	Objective of the Course:	It is to give students a general and holistic perspective by giving detailed information about how expenses will be determined and recorded according to the Uniform Accounting System and TAS in production enterprises, how the cost of products can be calculated and analyzed.
19	Contribution of the Course to Professional Development:	To have the competence to design, install and apply traditional cost management systems in the best way.
20	Learning Outcomes:	
	1	Able to explain the definition, scope and objectives of cost accounting
	2	Able to explain the treatment of cost accounts in the Uniform Chart of Accounts
	3	Able to implement cost systems and prepare cost reports
	4	Learn cost calculation methods and able to apply to different type of businesses
	5	Able to prepare cost of goods sold table
	6	Able to explain the process of determination of standard costs
	7	Able to make cost analysis
	8	Able to use cost information in business decisions
	9	
	10	
21	Course Content:	
	Course Content:	
Week	Theoretical	Practice

1	General Principles Regarding Cost Accounting			
2	Cost Accounts in Uniform Chart of Accounts (7 / A - 7 / B)			
3	Cost of Sales Table			
4	Production costs: Raw material			
5	Production costs: Labor costs			
6	Production costs: General Production Expenses			
7	Three Staged Distribution Process of General Production Expenses			
8	Methods Constituting the Traditional Cost System - Cost Calculation Methods According to its Scope			
9	Cost Methods According to Production Type - Features of Order Cost Method, Operation Principles, Documents Used and Application Examples			
10	Cost Methods According to Production Type - Phase Cost Method: Features and Operation of the Method			
11	Stage Cost Method-II: Weighted Average Cost Method, First In First Out Method and			
Activites		Number	Duration (hour)	Total Work Load (hour)
13	Determining Costs in Compound and By-Products	14	3.00	42.00
Practicals/Labs		0	0.00	0.00
Self study and preparation	Standard Cost Method, Determination of Standard Costs, Deviation Analysis, Account	14	3.00	42.00
Homeworks		0	0.00	0.00
Projects		0	0.00	0.00
22	Textbooks, References and/or Other	Maliyet Muhasebesi - Necuhi Bursal		
Field Studies		0	0.00	0.00
Midterm exams		Maliyet Muhasebesi - Rifat Üstün	20.00	
Others		2	5.00	10.00
Final Exams		Maliyet Muhasebesi-Doc. Dr. Sait Y Kaygusuz, Çart Grv Dr Sükrü Dokur	30.00	30.00
Total Work Load				144.00
Total work load/ 30 hr				4.80
ECTS Credit of the Course				5.00
23	Assesment			
TERM LEARNING ACTIVITIES		NUMBE R	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									Face to face/online multiple choice/written exam							
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	4	5	1	1	1	2	1	3	0	0	0	0
ÖK2	1	1	1	5	4	5	3	1	2	2	4	2	0	0	0	0
ÖK3	3	4	5	5	3	5	2	2	1	3	4	1	0	0	0	0
ÖK4	2	2	5	5	2	5	1	1	4	2	5	1	0	0	0	0
ÖK5	1	3	5	5	1	5	1	2	4	2	5	1	0	0	0	0
ÖK6	1	1	5	5	1	5	1	2	3	2	3	1	0	0	0	0
ÖK7	2	3	5	5	2	5	3	3	4	3	3	1	0	0	0	0
ÖK8	3	5	5	5	3	5	2	3	5	3	5	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			