

COST ACCOUNTING

1	Course Title:	COST ACCOUNTING
2	Course Code:	MVUZ031
3	Type of Course:	Compulsory
4	Level of Course:	Short 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 AYŞEGÜL İPEK SOLAKSUBAŞI
15	Course Lecturers:	Meslek Yüksekokulları Yönetim Kurullarının görevlendirdiği öğretim elemanları.
16	Contact information of the Course Coordinator:	Dr.Öğr.Üyesi Ayşegül İPEK SOLAKSUBAŞI B.U.Ü. Orhaneli MYO, aysegulipek@uludag.edu.tr 0(224)294 26 86 - 41 Dhl: 62416
17	Website:	
18	Objective of the Course:	To learn cost methods according to cost, expenditure, spend concept;applying them to accounting according to uniform chart of accounts.
19	Contribution of the Course to Professional Development:	Accounting of processes specific to production companies, setting up the cost accounting system, understanding the applications of cost management and management accounting.
20	Learning Outcomes:	
	1	To learn about cost, expenditure,spending concepts.
	2	To implement the cost accounting process according to the Uniform Chart of Accounts.
	3	Learning how to implement cost centers and cost distribution processes in manufacturing, service, and trade businesses.
	4	To learn how to prepare a statement of the cost of goods sold for manufacturing, service, and trading enterprises.
	5	To recognize and apply cost methods
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21	Course Content:	
	Course Content:	
Week	Theoretical	Practice

1	The concept of cost accounting, its objectives, basic concepts of cost accounting, and classification of costs.	
2	Operation of Cost Accounts in Uniform Accounting System and Explanation of Recording System in Option 7/A and 7/B	
3	Statement of Cost of Goods Sold	
4	Raw Material and Supplies Costs	
5	Raw Material and Supplies Costs	
6	Labor Costs	
7	Manufacturing Overhead Costs	
8	Cost Allocation	
9	Cost Allocation	
10	Cost Allocation: Case Study	
11	Cost Systems: Cost Systems According to Production Type	
12	Cost Systems: Cost Systems According to Production Type	
13	Cost Systems: Cost Methods According to Detection Time	
14	Cost Systems: Cost methods by scope	

22	Textbooks, References and/or Other Materials:	"Türkiye Muhasebe Standartları İle Uyumlu Maliyet Muhasebesi" Prof. Dr. Ümit Gücenme GENÇOĞLU		
Activities		Number	Duration (hour)	Total Work Load (hour)
Theoretical		14	3.00	42.00
Practicals/Labs		0	0.00	0.00
Self study and preparation		10	1.00	10.00
23 Assessment				
Homeworks		1	2.00	2.00
Projects		1	8.00	8.00
Field Studies		0	0.00	0.00
Quiz		0	0.00	0.00
Midterm exams		1	15.00	15.00
Others		0	0.00	0.00
Final Exam		1	15.00	15.00
Total Work Load				92.00
Contribution of Term (Year) Learning Activities to Total Work Load/ 30 hr		40.00		3.07
ECTS Credit of the Course				3.00
Contribution of Final Exam to Success Grade		60.00		
Total		100.00		
Measurement and Evaluation Techniques Used in the Course		Measurement and evaluation is carried out according to the principles of Bursa uludag University Associate and Undergraduate Education Regulation.		

24	ECTS / WORK LOAD TABLE
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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	0	3	0	0	0	0	0	0	0	0	3	0	0	0	0

ÖK2	4	0	3	0	0	0	0	0	0	0	0	3	0	0	0	0
ÖK3	3	0	3	0	0	0	0	0	0	0	0	4	0	0	0	0
ÖK4	3	0	3	0	0	0	0	0	0	0	0	3	0	0	0	0
ÖK5	3	0	3	0	0	0	0	0	0	0	0	3	0	0	0	0
ÖK6	3	0	3	0	0	0	0	0	0	0	0	3	0	0	0	0
LO: Learning Objectives PQ: Program Qualifications																
Contribution Level:	1 very low			2 low			3 Medium			4 High			5 Very High			