

COST MANAGEMENT AND ANALYSIS IN BUSINESSES

1	Course Title:	COST MANAGEMENT AND ANALYSIS IN BUSINESSES	
2	Course Code:	IFY5305	
3	Type of Course:	Optional	
4	Level of Course:	Second Cycle	
5	Year of Study:	1	
6	Semester:	1	
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:	None	
12	Language:	Turkish	
13	Mode of Delivery:	Face to face	
14	Course Coordinator:	Prof. Dr. Ümit Gücenme Gençoğlu	
15	Course Lecturers:	DOÇ. DR. MELEK EKER	
16	Contact information of the Course Coordinator:	umitgucenme@uludag.edu.tr 0224 294 10 47	
17	Website:		
18	Objective of the Course:	Upgrading students about calculation of cost of goods manufactured and reporting this to the accounting and business management	
19	Contribution of the Course to Professional Development:		
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	Introduction to Cost Accounting - Objectives and Conceptual Remarks		
2	Cost classification		
3	In terms of uniform chart of accounts, flow of cost accounts (7 / A), cost centers and coding		
4	Cost of Sales Table		

5	Production costs: Raw material	
6	Production costs: Labor costs	
7	Production costs: Overhead costs	
8	Cost allocation, distribution keys and methods	
9	Absorption costing-Normal costing-Direct costing-Variable costing	
10	Process costing: Features and Functioning of the method	
11	Process costing: Weighted average cost method-FIFO	
12	Job costing-Standart costing system: Determination of standarts-variance analysis	
13	Standart costing system: Cost Flow in Standart cost system and their recordings	
14	Cost allocation: Joint products and byproducts	

23		Assesment			
Activites			Number	Duration (hour)	Total Work Load (hour)
Theoretical Quiz	0	0	14	3.00	42.00
Practicals/Labs			0	0.00	0.00
Self study and preperation Final Exam	1	1	14	4.00	56.00
Homeworks			0	0.00	0.00
Projects			0	0.00	0.00
Contribution of Term (Year) Learning Activities to	0	0	0	0.00	0.00
Field Studies			0	0.00	0.00
Contribution of Final Exam to Success Grade	1	1	0	0.00	0.00
Others			14	4.00	56.00
Final Exams			1	20.00	20.00
Measurement and Evaluation Techniques Used in the					
Total Work Load					174.00
24			ECTS/WORK LOAD TABLE		
Total work load/30 hr					5.80
ECTS Credit of the Course					6.00

ÖK5	0	0	5	5	0	5	0	0	0	0	0	0	0	0	0	0
ÖK6	0	0	5	5	0	5	0	0	0	0	0	0	0	0	0	0
ÖK7	0	0	5	5	0	5	0	0	0	0	0	0	0	0	0	0
ÖK8	0	3	5	5	0	5	0	0	0	0	0	0	0	0	0	0
LO: Learning Objectives PQ: Program Qualifications																
Contrib ution Level:	1 very low			2 low			3 Medium			4 High			5 Very High			