

COST ACCOUNTING

1	Course Title:	COST ACCOUNTING
2	Course Code:	ISL3206
3	Type of Course:	Optional
4	Level of Course:	First Cycle
5	Year of Study:	3
6	Semester:	6
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. Ümit Gücenme Gençoğlu
15	Course Lecturers:	Prof.Dr. Sait Y. KAYGUSUZ Doç.Dr. Melek EKER Dr. Öğr. Üyesi Elif YÜCEL Dr. Öğr. Üyesi Funda ÖZÇELİK
16	Contact information of the Course Coordinator:	umitgucenme@uludag.edu.tr
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
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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 (Midterm exam)	
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-Standard costing system: Determination of standards-variance analysis	
13	Standard costing system: Cost Flow in Standard cost system and their recordings	
14	Cost allocation: Joint products and byproducts	

22	Textbooks, References and/or Other Materials:	Maliyet Muhasebesi-Prof Dr İbrahim LAZOL Maliyet Muhasebesi-Doç Dr Sait Y Kaygusuz- Öğrt Grv Dr.Şükrü Dokur Maliyet Muhasebesi-Prof Dr Ümit Gücenme
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Activites		Number	Duration (hour)	Total Work Load (hour)
23	Assesment	14	3.00	42.00
Practicals/Labs		0	0.00	0.00
Self study and preperation		14	3.00	42.00
Homeworks		0	0.00	0.00
Projects		0	0.00	0.00
Field Studies		0	0.00	0.00
Midterm exams		2	10.00	20.00
Others		14	5.00	70.00
Final Exam		1	30.00	30.00
Total Work Load				204.00
Total work load/ 30 hr		100.00		6.80
ECTS Credit of the Course				5.00

Course	
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	1	0	0	0	0	4	1	2	3	0	0	0	0	0	0	0
ÖK2	1	0	0	0	0	5	1	3	3	0	0	0	0	0	0	0
ÖK3	1	0	0	0	0	5	2	4	3	0	0	0	0	0	0	0

ÖK4	1	0	0	0	0	5	2	4	3	0	0	0	0	0	0	0
ÖK5	1	0	0	0	0	5	3	3	3	0	0	0	0	0	0	0
ÖK6	1	0	0	0	0	5	1	2	3	0	0	0	0	0	0	0
ÖK7	1	0	0	0	0	5	3	4	3	0	0	0	0	0	0	0
ÖK8	1	0	0	0	0	5	3	4	3	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			