



**AYDIN ADNAN MENDERES UNIVERSITY
SULTANHISAR VOCATIONAL SCHOOL
MANAGEMENT AND ORGANIZATION
BUSINESS ADMINISTRATION MANAGEMENT
COURSE INFORMATION FORM**

Course Title	Cost Accounting								
Course Code	BİY219	Course Level			Short Cycle (Associate's Degree)				
ECTS Credit	4	Workload	100 (Hours)	Theory	2	Practice	0	Laboratory	0
Objectives of the Course	Students, the concepts of cost-expense-expenditure, service and product businesses produced the type of expenditure, expenditure and place of services and goods produced in the calculation of unit and total costs, cost accounting records and accounting organization of the production companies to give information about the course is the purpose of								
Course Content	Introduction to Cost Accounting, Cost-expense-expenditure Concepts Direct Raw Materials and Material Costs, Direct Labor Expenses, Overhead Expenses and distribution.								
Work Placement	N/A								
Planned Learning Activities and Teaching Methods	Explanation (Presentation), Discussion, Individual Study								
Name of Lecturer(s)	Ins. Yasemin COŞKUN ERDOĞAN								

Assessment Methods and Criteria

Method	Quantity	Percentage (%)
Midterm Examination	1	40
Final Examination	1	60

Recommended or Required Reading

1	Instructor Lecture Notes
2	Güçenme Ümit, Cost and Management Accounting

Week	Weekly Detailed Course Contents	
1	Theoretical	Introduction to Cost Accounting
2	Theoretical	Concepts of Cost-expense-expenditure
3	Theoretical	Direct Costs Raw Materials and Supplies
4	Theoretical	Direct Labor Costs
5	Theoretical	General Production Expenses and Distributions
6	Theoretical	General Production Expenses and Distributions
7	Theoretical	Work Week
8	Intermediate Exam	midterm
9	Theoretical	Calculation of Volume and Total Cost of Finished goods
10	Theoretical	Job Order Costing System
11	Theoretical	Method of Process Costing
12	Theoretical	Full and Partial Cost Methods
13	Theoretical	Cost Accounting Record System
14	Theoretical	Statements of Cost of Sales
15	Theoretical	Work Week

Workload Calculation

Activity	Quantity	Preparation	Duration	Total Workload
Lecture - Theory	14	1	2	42
Assignment	2	10	0	20
Midterm Examination	1	15	1	16
Final Examination	1	21	1	22
Total Workload (Hours)				100
[Total Workload (Hours) / 25*] = ECTS				4

*25 hour workload is accepted as 1 ECTS



Learning Outcomes

1	Introduction and Basic Concepts of Cost Accounting to learn
2	Structural analysis of costs to learn
3	Cost-volume-profit analysis to learn
4	A knowledge of Profit Planning
5	To have information about budgeting

Programme Outcomes (Business Administration Management)

1	Define their fundamental information and capabilities related to the Business management.
2	Command on the management functions and accounting practices theoretically and will be able to implement them practically.
3	Determine managerial/structural/legal components required to found an effective business.
4	Shall dissolve financial situation of business on basic level.
5	Use the economical information obtained in micro and macro scale, in their occupational lives.
6	Implement the developed package programs together with the fundamental information technologies related to their field.
7	Have the professional ethics in business life and business relations.
8	Reveal office order, working conditions, ability of coherence to the team work in business establishment
9	Develop an awareness for the need for life long learning
10	To follow national and international contemporary issues
11	To become sensitive to Atatürk's principles and reforms, the right to use the Turkish language, the official correspondence of the basic ability to have the ability and understanding related to the field of foreign terms

Contribution of Learning Outcomes to Programme Outcomes 1:Very Low, 2:Low, 3:Medium, 4:High, 5:Very High

	L1	L2	L3	L4	L5
P1	3	3	3	4	5
P2	3	3	3	4	4
P3	4	4	4	4	4
P4	4	4	4	5	5
P5	3	4	4	4	4
P6	3	3	3	3	3
P7	3	3	3	3	3
P8	3	3	3	3	3
P9	3	3	3	3	3
P10	3	3	3	3	3
P11	1	1	1	1	1

