



## AYDIN ADNAN MENDERES UNIVERSITY COURSE INFORMATION FORM

Course Title		Cost Accounting							
Course Code		MUH203		Couse Level		Short Cycle (Associate's Degree)			
ECTS Credit	4	Workload	100 ( <i>Hours</i> )	Theory	3	Practice	0	Laboratory	0
Objectives of the Course		To learn cost methods according to cost, expenditure, spend concept;applying them to accounting according to uniform chart of accounts.							
Course Content		Cost concepts and cost systems, Cost classifications, Material cost, Labor costs, Overhead costs, Cost centers and cost allocation, Job costing, Process costing, Variable costs, Standard costs, Cost information for decisions, Cost management approach							
Work Placement		N/A							
Planned Learning Activities and Teaching Methods				Explanation (Presentation), Discussion					
Name of Lecturer(s)		Ins. Baki ERDOĞAN							

### Assessment Methods and Criteria

Method	Quantity	Percentage (%)
Midterm Examination	1	40
Final Examination	1	70

### Recommended or Required Reading

1	Savcı, M. (2010), "Cost Accounting", Murathan Yayınevi. 11th Edition, Trabzonalan Akdoğan, Cost Accounting
2	Abdioğlu, H. (2012), "Cost Accounting", Dora Publications, Balıkesir
3	Çetiner, E. (2000), "Cost Accounting", Gazi Bookstore, 3. Printing,

Week	Weekly Detailed Course Contents	
1	Theoretical	Basic Concepts of Cost Accounting
2	Theoretical	Cost Accounts in Uniform Chart of Accounts and Creation of Cost System in Businesses
3	Theoretical	Establishing Cost System in Businesses
4	Theoretical	Methods of Calculating Production Cost in Business
5	Theoretical	Classification of Costs
6	Theoretical	Example for sales cost chart.
7	Theoretical	Calculating Cost Types
8	Intermediate Exam	Midterm exam
9	Theoretical	Material Valuation Methods
10	Theoretical	Material Valuation Methods
11	Theoretical	Calculation of Labor Costs
12	Theoretical	I. Distribution of General Production Expenses to Cost Centers
13	Theoretical	Overhead of Production Costs II. Distribution
14	Theoretical	Overhead of Production Costs III. Distribution
15	Final Exam	final exam

### Workload Calculation

Activity	Quantity	Preparation	Duration	Total Workload
Lecture - Theory	1	10	28	38
Lecture - Practice	1	0	14	14
Midterm Examination	1	7	7	14
Final Examination	1	14	20	34
Total Workload (Hours)				100
[Total Workload (Hours) / 25*] = ECTS				4

\*25 hour workload is accepted as 1 ECTS



**Learning Outcomes**

1	To learn about cost, expenditure, spending concepts.
2	Applying cost accounting process according to 7-A, 7-B choices at uniform chart of accounts.
3	To learn about production costs at production companies
4	Application of cost centers and distribution process at production, service and trade companies
5	To organise cost accounts at production, service and trade companies

**Programme Outcomes (Retail Sale and Store Management)**

1	To have sufficient knowledge about retailing and store management.
2	Having the ability to communicate effectively with the customer.
3	To be able to identify and solve problems in retailing.
4	Learning about store management and store atmosphere.
5	Analyzing and interpreting consumer behaviors.
6	To have professional ethics and responsibility consciousness.
7	Having information about personal sales techniques.
8	Getting enough information about store design and settlement.
9	Awareness of the necessity of life-long learning; Social media, technology retailing and electronic retailing.
10	Ability to work effectively as a team, gain self-confidence to take responsibility.

**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	5	5	5	4	5
P2	3	3	5	3	4
P3	5	5	4	5	4
P4	4	4	5	4	3
P5	5	5	4	5	4
P6	4	5	5	4	5
P7	5	5	5	5	4
P8	4	4	4	5	5
P9	5	4	5	5	4
P10	4	4	4	4	5

