



## AYDIN ADNAN MENDERES UNIVERSITY COURSE INFORMATION FORM

Course Title		Cost Accounting							
Course Code		MVU209		Couse Level		Short Cycle (Associate's Degree)			
ECTS Credit	4	Workload	100 ( <i>Hours</i> )	Theory	3	Practice	1	Laboratory	0
Objectives of the Course		It is aimed that these derste students should be able to show the cost calculations required for the management to make decisions in an enterprise, to determine the cost of produced goods and services, cost control, to determine and examine cost - efficiency standards.							
Course Content		Cost concepts and cost calculation methods.							
Work Placement		N/A							
Planned Learning Activities and Teaching Methods				Explanation (Presentation), Demonstration, Discussion, Case Study, Problem Solving					
Name of Lecturer(s)		Ins. Zühal MOLLAOĞULLARI							

### Assessment Methods and Criteria

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

### Recommended or Required Reading

1	Course book, auxiliary book, lecture notes and other sources
---	--

Week	Weekly Detailed Course Contents	
1	Theoretical	Basic concepts
2	Theoretical	To calculate the cost of first material and material
3	Theoretical	Calculate labor cost
4	Theoretical	To calculate the overall production costs
5	Theoretical	To calculate the overall production costs
6	Theoretical	Make the first distribution
7	Theoretical	Make the first distribution
8	Theoretical	Make the second distribution
9	Intermediate Exam	Midterm
10	Theoretical	To calculate unit cost in order cost method
11	Theoretical	To calculate the unit cost in the step-cost method
12	Theoretical	To calculate unit cost in standard cost method
13	Theoretical	Record according to 7 / A option
14	Theoretical	Record according to 7 / B option
15	Theoretical	Record according to 7 / A option
16	Final Exam	Final Examination

### Workload Calculation

Activity	Quantity	Preparation	Duration	Total Workload
Lecture - Theory	14	0	3	42
Lecture - Practice	14	0	1	14
Assignment	16	0	2	32
Midterm Examination	1	5	1	6
Final Examination	1	5	1	6
Total Workload (Hours)				100
[Total Workload (Hours) / 25*] = ECTS				4

\*25 hour workload is accepted as 1 ECTS



**Learning Outcomes**

1	Calculation of cost elements
2	Do not distribute expenses
3	Unit cost calculation
4	Define the basic cost concepts used in cost analysis.
5	Make cost records

