



AYDIN ADNAN MENDERES UNIVERSITY COURSE INFORMATION FORM

Course Title		Cost Accounting							
Course Code		IYO257		Course Level		Short Cycle (Associate's Degree)			
ECTS Credit	4	Workload	99 (Hours)	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		The basic concepts of cost accounting, Cost accounting within the uniform accounting system, classifying the costs, manufacturing costs and it's accounts, Manufacturing overhead costs and cost allocating, cost accounting systems							
Work Placement		N/A							
Planned Learning Activities and Teaching Methods				Explanation (Presentation)					
Name of Lecturer(s)		Lec. Durmuş Ali KIZILYALÇIN							

Assessment Methods and Criteria

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

Recommended or Required Reading

1	Recep ŞENER, Maliyet Unsurları Muhasebesi, Gazi Kitabevi, Ankara.
2	Nalan AKDOĞAN, Maliyet Muhasebesi Uygulamaları

Week	Weekly Detailed Course Contents	
1	Theoretical	Introduction to cost accounting and the place of cost accounting among the accounting system
2	Theoretical	Basic concepts related to cost accounting
3	Theoretical	Statements of sales cost
4	Theoretical	Classification of costs; manufacturing costs,
5	Theoretical	Material Costs; Inventory Evaluation Method
6	Theoretical	LIFO (Last-In-First-Out) and FIFO (First-In-First-Out)
7	Theoretical	Average cost inventory evaluation methods
8	Theoretical	Labor costs
9	Theoretical	Midterm Exam
10	Theoretical	Manufacturing overhead costs
11	Theoretical	The first step in allocating the manufacturing overhead costs
12	Theoretical	The second and third steps in allocating the manufacturing overhead costs
13	Theoretical	Job order costing system
14	Theoretical	Process costing system
15	Final Exam	Final Exam

Workload Calculation

Activity	Quantity	Preparation	Duration	Total Workload
Lecture - Theory	14	2	3	70



Midterm Examination	1	10	1	11
Final Examination	1	17	1	18
Total Workload (Hours)				99
[Total Workload (Hours) / 25*] = ECTS				4
*25 hour workload is accepted as 1 ECTS				

Learning Outcomes

1	Expenses, costs and losses of the concepts can be distinguished
2	To organize cost accounts at production, service and trade companies
3	Application of cost centers and allocation process at production companies
4	Application of cost centers and allocation process at production companies
5	To learn and apply job-order costing method
6	To learn and apply process costing method
7	Can able to calculate unit production cost under assumption of process and job order costing

