



AYDIN ADNAN MENDERES UNIVERSITY COURSE INFORMATION FORM

Course Title		Cost Accounting							
Course Code		UTİ355		Course Level		First Cycle (Bachelor's Degree)			
ECTS Credit	6	Workload	150 (<i>Hours</i>)	Theory	3	Practice	0	Laboratory	0
Objectives of the Course		The objectives of cost accounting in cost accounting course lecture notes, cost accounts, 7/A option cost accounts and 7/B option, cost, average cost method, the FIFO method, such as cost considerations is located.							
Course Content		Cost accounting: the cost price of the service or products produced In the identification, control of operating expenses, price reviews and price determination of the accounting field.							
Work Placement		N/A							
Planned Learning Activities and Teaching Methods				Explanation (Presentation), Discussion, Individual Study					
Name of Lecturer(s)		Prof. Emre CENGİZ							

Prerequisites & Co-requisites

Equivalent Course	İŞLT203
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Assessment Methods and Criteria

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

Recommended or Required Reading

1	Uygulamalı Maliyet Muhasebesi Ahmet Çalışır Nobel Yayın Dağıtım 2006
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Week	Weekly Detailed Course Contents	
1	Theoretical	Cost concepts and classification
2	Theoretical	Material costs
3	Theoretical	Labor costs
4	Theoretical	Overall production and cost distributions costs
5	Theoretical	Overall production costs and cost allocation
6	Theoretical	Order cost system
7	Theoretical	Order cost system
8	Theoretical	Process costing system
9	Intermediate Exam	Midterms
10	Intermediate Exam	Midterms
11	Theoretical	Process costing system
12	Theoretical	The standard cost system
13	Theoretical	The standard cost system
14	Theoretical	Pricing
15	Theoretical	Pricing
16	Final Exam	Final

Workload Calculation

Activity	Quantity	Preparation	Duration	Total Workload
Lecture - Theory	13	0	3	39
Individual Work	13	0	4	52
Midterm Examination	1	28	1	29



Final Examination	1	29	1	30
Total Workload (Hours)				150
[Total Workload (Hours) / 25*] = ECTS				6
*25 hour workload is accepted as 1 ECTS				

Learning Outcomes

1	Understand the cost variables.
2	To be able to reach the costs of finished goods.
3	Can report cost data.
4	It can show detailed calculations and control of direct material, direct labor and general production costs compared to traditional method.
5	Defines the difference between traditional cost methods and modern cost methods.

Programme Outcomes (Economics)

1	It defines and evaluates the basic economic concepts, theories, and methods.
2	It offers a basic level of policy proposals towards current economic problems.
3	It analyzes in the context of economic and social events in a historical perspective.
4	It explains the role of economic actors (such as government, company, or household) in the economy.
5	It follows national and international economic indicators and developments and it uses economic knowledge and methods in different areas.
6	It provides methods, tools and techniques necessary for the modelling and analysis of economic data and evaluates outcomes accordingly.
7	It defines economic systems, decision-making, policies and problems and it provides feedback about them.
8	It benefits from other disciplines that contribute to economic basis and holds a basic knowledge of these disciplines.
9	It explains and comments on economic growth, development and productivity problems on basic grounds.
10	It provides sufficient know-how in sub-branches such as public economics, industry, agriculture, environment and natural resources, labor, knowledge and ownership of the economy, international finance, money, in political economy and econometrics.
11	It defines and evaluates the concept of business on basic grounds.
12	It provides a sufficient level of legal know-how that may be demanded from high skill labor in both public and private sectors.
13	It defines the role of innovation, creativity and technology in the dynamic global economy.
14	It shows skills that will be useful for future employment opportunities and the working environment.
15	It considers science as a rational individual with professional and ethical 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
P6	3	2	3	2	3
P8	3	3	2	3	2
P11	3	2	3	4	3

