



## AYDIN ADNAN MENDERES UNIVERSITY COURSE INFORMATION FORM

|  |   |   |                      |                            |   |                                |   |            |   |
|--|---|---|----------------------|----------------------------|---|--------------------------------|---|------------|---|
| Course Title                                     |   | Advanced Cost Accounting  |                      |                            |   |                                |   |            |   |
| Course Code                                      |   | İMF505  |                      | Course Level               |   | Second Cycle (Master's Degree) |   |            |   |
| ECTS Credit                                      | 5 | Workload  | 127 ( <i>Hours</i> ) | Theory                     | 3 | Practice                       | 0 | Laboratory | 0 |
| Objectives of the Course                         |   | Teaching students about advanced cost accounting methods and make them successful while taking decisions in the field of cost management methods  |                      |                            |   |                                |   |            |   |
| Course Content                                   |   | Costs, expenses and losses comparison of the concepts, determining cost and income statement and balance sheet relationship, classification of costs, Turkish Accounting System, the cost allocation table, cost-volume-profit analysis |                      |                            |   |                                |   |            |   |
| Work Placement                                   |   | N/A   |                      |                            |   |                                |   |            |   |
| Planned Learning Activities and Teaching Methods |   |   |                      | Explanation (Presentation) |   |                                |   |            |   |
| Name of Lecturer(s)                              |   | Prof. Çağrı KÖROĞLU   |                      |                            |   |                                |   |            |   |

### Assessment Methods and Criteria

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

### Recommended or Required Reading

|   |   |
|---|---|
| 1 | Büyükmirza, K., "Maliyet ve Yönetim Muhasebesi", 10. Baskı, Gazi Kitabevi, Ankara, 2006 |
|---|---|

| Week | Weekly Detailed Course Contents |  |
|------|---------------------------------|--|
| 1    | Theoretical                     | Elements of Cost and   |
|      | Preparation Work                | Management and Cost Accounting Colin Drury Thomson Learning; 7th edition (December 17, 2007) ISBN-10: 1844805689 |
| 2    | Theoretical                     | Cost Accounting and Record System (7 / A, 7 / B, Service Enterprises, Simultaneous Recording)                    |
|      | Preparation Work                | Management and Cost Accounting Colin Drury Thomson Learning; 7th edition (December 17, 2007) ISBN-10: 1844805689 |
| 3    | Theoretical                     | Determination of Raw Materials and Supplies Costs  |
|      | Preparation Work                | Management and Cost Accounting Colin Drury Thomson Learning; 7th edition (December 17, 2007) ISBN-10: 1844805689 |
| 4    | Theoretical                     | Determination of Labor Costs   |
|      | Preparation Work                | Management and Cost Accounting Colin Drury Thomson Learning; 7th edition (December 17, 2007) ISBN-10: 1844805689 |
| 5    | Theoretical                     | Determination of Depreciation and Other Expenses   |
|      | Preparation Work                | Management and Cost Accounting Colin Drury Thomson Learning; 7th edition (December 17, 2007) ISBN-10: 1844805689 |
| 6    | Theoretical                     | Discrimination and Expense Expense Expense Areas Places First Distribution                                       |
|      | Preparation Work                | Management and Cost Accounting Colin Drury Thomson Learning; 7th edition (December 17, 2007) ISBN-10: 1844805689 |
| 7    | Theoretical                     | Second Transaction Expense Distribution Locations  |
|      | Preparation Work                | Management and Cost Accounting Colin Drury Thomson Learning; 7th edition (December 17, 2007) ISBN-10: 1844805689 |
| 8    | Intermediate Exam               | Midterm Exam   |
| 9    | Theoretical                     | Full Cost, Absorption Costing and Variable Costing   |
|      | Preparation Work                | Management and Cost Accounting Colin Drury Thomson Learning; 7th edition (December 17, 2007) ISBN-10: 1844805689 |
| 10   | Theoretical                     | Job Order Costing and Activity Based Costing   |
|      | Preparation Work                | Management and Cost Accounting Colin Drury Thomson Learning; 7th edition (December 17, 2007) ISBN-10: 1844805689 |
| 11   | Theoretical                     | Cost Method and Application Stage  |
|      | Preparation Work                | Management and Cost Accounting Colin Drury Thomson Learning; 7th edition (December 17, 2007) ISBN-10: 1844805689 |



|    |                  |  |
|----|------------------|--|
| 12 | Theoretical      | Fire and debris Cost Issues  |
|    | Preparation Work | Management and Cost Accounting Colin Drury Thomson Learning; 7th edition (December 17, 2007) ISBN-10: 1844805689 |
| 13 | Theoretical      | Costing of United and side products  |
|    | Preparation Work | Management and Cost Accounting Colin Drury Thomson Learning; 7th edition (December 17, 2007) ISBN-10: 1844805689 |
| 14 | Theoretical      | Standard Cost Method   |
|    | Preparation Work | Management and Cost Accounting Colin Drury Thomson Learning; 7th edition (December 17, 2007) ISBN-10: 1844805689 |
| 15 | Preparation Work | Management and Cost Accounting Colin Drury Thomson Learning; 7th edition (December 17, 2007) ISBN-10: 1844805689 |
| 16 | Final Exam       | Final Exam   |
| 17 | Final Exam       | Final Exam   |

### Workload Calculation

| Activity                              | Quantity | Preparation | Duration | Total Workload |
|---------------------------------------|----------|-------------|----------|----------------|
| Lecture - Theory                      | 14       | 2           | 3        | 70             |
| Midterm Examination                   | 1        | 25          | 1        | 26             |
| Final Examination                     | 1        | 30          | 1        | 31             |
| Total Workload (Hours)                |          |             |          | 127            |
| [Total Workload (Hours) / 25*] = ECTS |          |             |          | 5              |

\*25 hour workload is accepted as 1 ECTS

### Learning Outcomes

|   |   |
|---|---|
| 1 | Next to learn cost accounting techniques                      |
| 2 | Advanced data analysis and interpretation of cost accounting  |
| 3 | Advanced skills in decision-making related to cost accounting |
| 4 |   |
| 5 |   |

### Programme Outcomes (Finance and Accounting Masters)

|    |   |
|----|---|
| 1  | To be able to integrate fundamental accounting and auditing knowledge with related branches of the law.   |
| 2  | To be able to use technical and practical knowledge regarding the establishment and development of cost systems in practice.  |
| 3  | To be able to consider ethic values and social responsibility in the decisions in business life.  |
| 4  | Be able to take initiative and solve problems using analytic and creative approaches and manage risks in the changing business conditions.  |
| 5  | To be able to associate the subtle movements in the securities and organized financial markets with human psychology and analyze the relationship.  |
| 6  | Be able to improve the system in which he/she is engaged by integrating the theoretical knowledge with practice (be able to understand and interpret the problems of the profession and express ideas in a succinct and precise manner.)                            |
| 7  | To be able to analyze and interpret developments in the derivative products, foreign exchange markets and financial markets and perform transactions using derivative products.   |
| 8  | To be able to use mathematical and statistical knowledge in order to employ fundamental finance principles in the decision making process. Be able to use econometric models in accounting and finance and testing them using actual data in the financial markets. |
| 9  | To be able to recognize the international financial management tools, international financial markets, and intermediary organizations and entities and make use of this knowledge in the financial management of a firm.  |
| 10 | To be able to evaluate the cause and effect relations of the local and global crisis and be able to make decisions based on knowledge in the conditions of crisis.  |

### 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 | 4  | 3  | 5  | 3  | 3  |
| P2 | 3  | 4  | 4  | 4  | 4  |
| P3 | 3  | 4  | 3  | 2  | 3  |
| P4 | 3  | 4  | 4  | 3  | 5  |
| P5 | 4  | 4  | 4  | 5  | 3  |



|     |   |   |   |   |   |
|-----|---|---|---|---|---|
| P6  | 4 | 5 | 4 | 4 | 2 |
| P7  | 3 | 3 | 4 | 2 | 4 |
| P8  | 4 | 2 | 4 | 3 | 5 |
| P9  | 4 | 4 | 4 | 4 | 3 |
| P10 | 4 | 2 | 5 | 2 | 3 |

