



AYDIN ADNAN MENDERES UNIVERSITY
GRADUATE SCHOOL OF SOCIAL SCIENCES
BUSINESS ADMINISTRATION
FINANCE AND ACCOUNTING
FINANCE AND ACCOUNTING MASTERS
COURSE INFORMATION FORM

Course Title	Advanced Cost Accounting								
Course Code	İM505	Course Level			Second Cycle (Master's Degree)				
ECTS Credit	5	Workload	127 (Hours)	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)	Assoc. 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
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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



11	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

