



AYDIN ADNAN MENDERES UNIVERSITY COURSE INFORMATION FORM

Course Title		Contemporary Cost Approaches							
Course Code		UTB506		Course Level		Second Cycle (Master's Degree)			
ECTS Credit	5	Workload	124 (<i>Hours</i>)	Theory	3	Practice	0	Laboratory	0
Objectives of the Course		To educate students about contemporary cost approaches and techniques and utilize this knowledge in the economical decision making process.							
Course Content		Contemporary cost approaches and techniques							
Work Placement		N/A							
Planned Learning Activities and Teaching Methods				Explanation (Presentation)					
Name of Lecturer(s)		Assoc. Prof. Aydin GERSİL							

Assessment Methods and Criteria

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

Recommended or Required Reading

1	YÜKÇÜ Süleyman, Yönetim Muhasebesi, Birleşik Matbaacılık, İzmir, 2007.
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Week	Weekly Detailed Course Contents	
1	Theoretical	Introduction to Managerial Accounting
	Preparation Work	YÜKÇÜ Süleyman, Yönetim Muhasebesi, Birleşik Matbaacılık, İzmir, 2007. YÜKÇÜ, Süleyman, Çözümlü Maliyet ve Yönetim Muhasebesi Problemleri, Altın Nokta Basım Dağıtım, İzmir, 2007 BÜYÜKMİRZA, Kamil, Maliyet ve Yönetim Muhasebesi, Gazi Kitabevi, Ankara, 2009
2	Theoretical	Cost concepts and classification
	Preparation Work	YÜKÇÜ Süleyman, Yönetim Muhasebesi, Birleşik Matbaacılık, İzmir, 2007. YÜKÇÜ, Süleyman, Çözümlü Maliyet ve Yönetim Muhasebesi Problemleri, Altın Nokta Basım Dağıtım, İzmir, 2007 BÜYÜKMİRZA, Kamil, Maliyet ve Yönetim Muhasebesi, Gazi Kitabevi, Ankara, 2009
3	Theoretical	Cost concepts and classification
	Preparation Work	YÜKÇÜ Süleyman, Yönetim Muhasebesi, Birleşik Matbaacılık, İzmir, 2007. YÜKÇÜ, Süleyman, Çözümlü Maliyet ve Yönetim Muhasebesi Problemleri, Altın Nokta Basım Dağıtım, İzmir, 2007 BÜYÜKMİRZA, Kamil, Maliyet ve Yönetim Muhasebesi, Gazi Kitabevi, Ankara, 2009
4	Theoretical	Cost-Volume-Profit Analysis
	Preparation Work	YÜKÇÜ Süleyman, Yönetim Muhasebesi, Birleşik Matbaacılık, İzmir, 2007. YÜKÇÜ, Süleyman, Çözümlü Maliyet ve Yönetim Muhasebesi Problemleri, Altın Nokta Basım Dağıtım, İzmir, 2007
5	Theoretical	Cost-Volume-Profit Analysis
	Preparation Work	YÜKÇÜ Süleyman, Yönetim Muhasebesi, Birleşik Matbaacılık, İzmir, 2007. YÜKÇÜ, Süleyman, Çözümlü Maliyet ve Yönetim Muhasebesi Problemleri, Altın Nokta Basım Dağıtım, İzmir, 2007
6	Theoretical	Direct costing
	Preparation Work	YÜKÇÜ Süleyman, Yönetim Muhasebesi, Birleşik Matbaacılık, İzmir, 2007. YÜKÇÜ, Süleyman, Çözümlü Maliyet ve Yönetim Muhasebesi Problemleri, Altın Nokta Basım Dağıtım, İzmir, 2007
7	Theoretical	Direct costing
8	Intermediate Exam	Midterm exams
9	Theoretical	Midterm exams
	Preparation Work	YÜKÇÜ Süleyman, Yönetim Muhasebesi, Birleşik Matbaacılık, İzmir, 2007. YÜKÇÜ, Süleyman, Çözümlü Maliyet ve Yönetim Muhasebesi Problemleri, Altın Nokta Basım Dağıtım, İzmir, 2007
10	Theoretical	Profit planning
	Preparation Work	YÜKÇÜ Süleyman, Yönetim Muhasebesi, Birleşik Matbaacılık, İzmir, 2007. YÜKÇÜ, Süleyman, Çözümlü Maliyet ve Yönetim Muhasebesi Problemleri, Altın Nokta Basım Dağıtım, İzmir, 2007
11	Theoretical	Flexible budgets and variance analysis
	Preparation Work	YÜKÇÜ Süleyman, Yönetim Muhasebesi, Birleşik Matbaacılık, İzmir, 2007. YÜKÇÜ, Süleyman, Çözümlü Maliyet ve Yönetim Muhasebesi Problemleri, Altın Nokta Basım Dağıtım, İzmir, 2007
12	Theoretical	Flexible budgets and variance analysis
	Preparation Work	YÜKÇÜ Süleyman, Yönetim Muhasebesi, Birleşik Matbaacılık, İzmir, 2007. YÜKÇÜ, Süleyman, Çözümlü Maliyet ve Yönetim Muhasebesi Problemleri, Altın Nokta Basım Dağıtım, İzmir, 2007



13	Theoretical	Responsibility accounting and profitability analysis
	Preparation Work	YÜKÇÜ Süleyman, Yönetim Muhasebesi, Birleşik Matbaacılık, İzmir, 2007. YÜKÇÜ, Süleyman, Çözümlü Maliyet ve Yönetim Muhasebesi Problemleri, Altın Nokta Basım Dağıtım, İzmir, 2007
14	Theoretical	Responsibility accounting and profitability analysis
	Preparation Work	YÜKÇÜ Süleyman, Yönetim Muhasebesi, Birleşik Matbaacılık, İzmir, 2007. YÜKÇÜ, Süleyman, Çözümlü Maliyet ve Yönetim Muhasebesi Problemleri, Altın Nokta Basım Dağıtım, İzmir, 2007
15	Theoretical	Standard costing.
	Preparation Work	YÜKÇÜ Süleyman, Yönetim Muhasebesi, Birleşik Matbaacılık, İzmir, 2007. YÜKÇÜ, Süleyman, Çözümlü Maliyet ve Yönetim Muhasebesi Problemleri, Altın Nokta Basım Dağıtım, İzmir, 2007

Workload Calculation

Activity	Quantity	Preparation	Duration	Total Workload
Lecture - Theory	3	9	10	57
Midterm Examination	1	40	1	41
Final Examination	1	25	1	26
Total Workload (Hours)				124
[Total Workload (Hours) / 25*] = ECTS				5

*25 hour workload is accepted as 1 ECTS

Learning Outcomes

1	Ability to interpret accounting data
2	The ability to use accounting data in decision making
3	Administration costs will be relied recognition systems
4	Cost data for use in management decision-making software that enables the use of
5	They learn responsibility accounting and profitability analysis.

Programme Outcomes (International Trade Master's Without Thesis)

1	To be able to comprehend and solve economic issues using other social sciences and the basic principles of economic science.
2	To be able to access information, evaluate, interpret, and implement in the processes of the scientific research processes related to International economy.
3	To be able to predict the effects of economic and political developments on the Turkish financial markets and foreign trade sector, to be able to view, comprehend and interpret national and international financial markets, to be able to apply the innovative methods.
4	To be able to communicate with all private firms showing activity in the countryside at the required level of behavior science, to detect problems, and to be able to conduct joint project.
5	To be able to lead multi-disciplinary studies in foreign trade, to be able to enhance solutions in complex situations and to be able to take responsibility.
6	To be able to raise awareness about the new and developing practices of the job, to be able to review and learn these when needed.
7	To be able to use theoretical and practical information in International economics and foreign trade
8	To be able to design innovative solutions integrating the original ideas and methods in administrative sciences and the international economy with the system, part or process designs.
9	To be able to articulate the idea, and the findings about the research topic verbal and written in an effective way.

Contribution of Learning Outcomes to Programme Outcomes 1:Very Low, 2:Low, 3:Medium, 4:High, 5:Very High

	L1	L2	L3	L4
P1	4	4	4	4
P2	3	5	4	3
P3	5	3	4	5
P4	2	2	2	2
P5	4	4	3	4
P6	4	4	4	4
P7	2	4	5	2
P8	5	2	4	3
P9	4	3	2	1

