



AYDIN ADNAN MENDERES UNIVERSITY COURSE INFORMATION FORM

Course Title		Cost and Management Accounting							
Course Code		UTB519		Course Level		Second Cycle (Master's Degree)			
ECTS Credit	5	Workload	122 (Hours)	Theory	3	Practice	0	Laboratory	0
Objectives of the Course		Maliyet bileşenlerini tanıyarak maliyet bilgilerinin hangi kararlarda kullanılacağını kavrayabilme,maliyet yönetim sistemlerini kullanarak ürün maliyeti hesaplayabilmek ve Maliyet muhasebesi bilgilerini çeşitli örgütsel sorunları çözmede kullanabilmektir.							
Course Content		The index of this course are to develop a basic understanding on: Cost accounting and cost concepts; costing and control of materials, of labor, and of factory overhead; cost accumulation systems; characteristics of process costing system; break-even and cost-volume - profit analysis.							
Work Placement		N/A							
Planned Learning Activities and Teaching Methods				Explanation (Presentation)					
Name of Lecturer(s)		Prof. Emre CENGİZ							

Assessment Methods and Criteria

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

Recommended or Required Reading

1	MALİYET ve YÖNETİM MUHASEBESİ Dr. Necmettin ERDOĞAN Prof. Dr. Metin SABAN Genişletilmiş 6. Baskı İstanbul
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Week	Weekly Detailed Course Contents	
1	Theoretical	Conceptual Framework of Cost Accounting
2	Theoretical	Classification of Expenditures
3	Theoretical	First Material and Material Expenses-Inventory Tracking
4	Theoretical	Labor Expenses
5	Theoretical	Order Cost System
6	Theoretical	Order Cost System
7	Theoretical	Phase Cost System
8	Intermediate Exam	Ara Sınav
9	Intermediate Exam	Ara Sınav
10	Theoretical	Cost Volume Profit Analysis
11	Theoretical	Business Budgets
13	Theoretical	Responsibility Accounting and Transfer Price
14	Theoretical	Current Approaches
15	Final Exam	Final

Workload Calculation

Activity	Quantity	Preparation	Duration	Total Workload
Lecture - Theory	3	10	15	75
Midterm Examination	1	10	1	11
Final Examination	1	35	1	36
Total Workload (Hours)				122
[Total Workload (Hours) / 25*] = ECTS				5

*25 hour workload is accepted as 1 ECTS

Learning Outcomes

1	Instead of the business managers' planning, control, decision-making functions How cost information is determined, which is an important piece of information clutch,
2	Make order cost system and applications.



3	They can make the stage cost system and its applications.
4	Solve cost volume profit analysis problems.
5	Responsibility Accounting and Transfer Price

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
P3	4
P4	5
P5	4
P6	5

