



AYDIN ADNAN MENDERES UNIVERSITY COURSE INFORMATION FORM

Course Title		Contemporary Cost Approaches							
Course Code		İKYL523		Couse Level		Second Cycle (Master's Degree)			
ECTS Credit	5	Workload	127 <i>(Hours)</i>	Theory	3	Practice	0	Laboratory	0
Objectives of the Course		Calculation of unit and total product costs and determination of the position and the importance of cost control in management.							
Course Content		Comparing contemporary cost accounting issues with traditional cost accounting versus handling costs of contemporary cost accounting approaches							
Work Placement		N/A							
Planned Learning Activities and Teaching Methods				Explanation (Presentation), Discussion, Individual Study					
Name of Lecturer(s)									

Assessment Methods and Criteria

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

Recommended or Required Reading

1	Maliyet Yönetimi, Münir Şakrak, Yasa Yayınları, 1997.
2	Stratejik Maliyet Yönetimi, Reşat Karcıoğlu, Aktif Yayınları, 2000

Week	Weekly Detailed Course Contents	
1	Theoretical	Costs and cost accounting
2	Theoretical	Cost systems
3	Theoretical	Strategic Cost Management
4	Theoretical	Activity Based Costing
5	Theoretical	Full costing methods and management decisions
6	Theoretical	Normal costing methods and management decisions
7	Theoretical	Variable cost methods and management decisions
8	Theoretical	Logistics Costs
9	Theoretical	Midterm Exam
10	Theoretical	Midterm Exam
12	Theoretical	Target Costing
13	Theoretical	Business budgets and estimated cost method
14	Theoretical	Standard cost method and management decisions
15	Final Exam	Final Exam
16	Theoretical	Final Exam

Workload Calculation

Activity	Quantity	Preparation	Duration	Total Workload
Lecture - Theory	12	2	3	60
Individual Work	1	16	1	17
Midterm Examination	1	16	1	17
Final Examination	1	32	1	33
Total Workload (Hours)				127
[Total Workload (Hours) / 25*] = ECTS				5

*25 hour workload is accepted as 1 ECTS

Learning Outcomes

1	Analyzes the management of costs and the use of cost data in strategic decisions
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2	Takes decisions about cost measurement and reporting
3	It gained extensive knowledge in cost management and strategic cost management.
4	It gained extensive knowledge about cost types and cost systems.
5	
6	

Programme Outcomes (Human Resource Management Master)

1	To be able to apply the knowledge gained in the course to human resources
2	To be able to use scientific research techniques
3	To be able to identify, analyze and develop solutions for human resources problems
4	To be able to identify and use business tools, methods and approaches in the field of human resources
5	To have knowledge about current problems of human resources management

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

	L1
P1	3
P3	1

