



AYDIN ADNAN MENDERES UNIVERSITY COURSE INFORMATION FORM

Course Title		Cost Management							
Course Code		ISL433		Course Level		First Cycle (Bachelor's Degree)			
ECTS Credit	5	Workload	125 (<i>Hours</i>)	Theory	3	Practice	0	Laboratory	0
Objectives of the Course		Preparing cost information related with strategical decisions which the top managers will make in medium and big sized companies							
Course Content		Cost management system, the impact of cost accounting to the cost management, explaining strategic cost management concepts and current cost accounting approach, the time and activity-based costing, cost and value engineering, costs and reengineering, balanced scorecard, accounting-based performance evaluation, cost management during production environment, the effects of the accounting practices to the corporate resource planning, logistics costs, accounting practices for supply chain management, total cost of ownership.							
Work Placement		N/A							
Planned Learning Activities and Teaching Methods				Explanation (Presentation), Discussion					
Name of Lecturer(s)									

Prerequisites & Co-requisites

ECTS Requisite	95
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Assessment Methods and Criteria

Method	Quantity	Percentage (%)
Midterm Examination	1	40
Final Examination	1	70

Recommended or Required Reading

1	Stratejik Maliyet Yönetimi- Prof. Dr. Rüstem HACIRÜSTEMOĞLU& Prof. Dr. Münir ŞAKRAK
2	Yönetim Muhasebesi- Prof. Dr. Süleyman YÜKÇÜ

Week	Weekly Detailed Course Contents	
1	Theoretical	Cost management system
2	Theoretical	The effect of cost management to cost accounting, strategic cost management concept and introducing the modern cost accounting approaches
3	Theoretical	The effect of cost management to cost accounting, strategic cost management concept and introducing the modern cost accounting approaches
4	Theoretical	Time activity based costing
5	Theoretical	Costs and value engineering
6	Theoretical	Costs and reengineering
7	Theoretical	Balanced Scorecards
8	Intermediate Exam	Midterm Exams
9	Theoretical	Success evaluation based on accounting
10	Theoretical	Cost management in the field of just in time production
11	Theoretical	The effect of enterprise resource planning to accounting applications
12	Theoretical	The effect of enterprise resource planning to accounting applications
13	Theoretical	Accounting Practices for Supply Chain Management
14	Theoretical	Accounting Practices for Supply Chain Management
15	Theoretical	Total cost of possession
16	Final Exam	Final Exams
17	Final Exam	Final Exams

Workload Calculation

Activity	Quantity	Preparation	Duration	Total Workload
Lecture - Theory	14	2	3	70



Midterm Examination	1	25	1	26
Final Examination	1	28	1	29
Total Workload (Hours)				125
[Total Workload (Hours) / 25*] = ECTS				5

*25 hour workload is accepted as 1 ECTS

Learning Outcomes

1	To calculate costs according to activity based costing by using keys based on time
2	To calculate cost and function relationship of products
3	To state the selling price of the products by using various cost data
4	To calculate the costs that will occur as long as a purchased good is kept
5	To calculate the success results of the managers by using main financial statements

Programme Outcomes (International Trade and Finance)

1	To become individuals having high intellectual capacity, improved social skills, positive thinking, the ability to adapt to different environments and institutions
2	To have technical equipment, flexible thinking and action ability and multiple language skills to be capable of working in international platforms
3	To be able to utilize the basic knowledge they obtained with an interdisciplinary approach to business, economics, etc. in creating expertise in the fields of International Trade and Finance in accordance with the requirements of the globalized business world
4	To develop suggested solutions and recommendations by informing the people and institutions predicting regional, national and international problems in the fields of international trade and finance with a proactive approach
5	To possess the ability of analytical thinking and the ability to synthesize with quantitative proficiency as required in the program
6	To have the characteristics to inquire and investigate the knowledge and skills acquired during the education process in relation to the requirements of existing market conditions
7	To identify and analyze the validity of theories related to the international trade and finance and their relationships regarding current conditions
8	To possess the knowledge of a second foreign language to the extent of their individual abilities, besides the competency in the English language to be able to communicate effectively
9	To have the qualifications of managing and being managed to solve existing and potential problems encountered in practice
10	To be able to organize activities that will contribute to the personal and professional development of the employees in the department where he/she holds an executive position

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	2	4	1	4	3
P2	2	4	5	4	1
P3	5	5	1	4	1
P4	4	5	3	4	2
P5	3	4	2	4	3
P6	5	5	5	4	3
P7	5	4	3	3	3
P8	3	3	3	3	3
P9	3	2	4	5	4
P10	3	2	4	1	5

