



AYDIN ADNAN MENDERES UNIVERSITY COURSE INFORMATION FORM

Course Title		Cost Accounting							
Course Code		ISL201		Course Level		First Cycle (Bachelor's Degree)			
ECTS Credit	4	Workload	100 (<i>Hours</i>)	Theory	3	Practice	0	Laboratory	0
Objectives of the Course		To teach cost accounting concepts and techniques and use this knowledge in the decision-making process.							
Course Content		Introduction to cost accounting, objectives and conceptual descriptions, expenses classification, cost calculations flow (7 / a) in terms of Uniform Chart of Accounts , Expenses places and coding, regulation of the sale of the cost of the table, production costs, material costs, labor costs and general manufacturing expenses, expenses of distribution, distribution switches and methods, the cost approach, distribution of united costs							
Work Placement		N/A							
Planned Learning Activities and Teaching Methods				Explanation (Presentation), Discussion					
Name of Lecturer(s)		Prof. Feriştah SÖNMEZ							

Prerequisites & Co-requisites

ECTS Requisite	25
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Assessment Methods and Criteria

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

Recommended or Required Reading

1	YÜKÇÜ, Süleyman, Yönetim Açısından Maliyet Muhasebesi, Şubat 2011, Altın Nokta Basın Yayın
2	Cost Accounting: A Managerial Emphasis Charles T. Horngren, Srikant M. Datar, George Foster, Prentice Hall; 12th edition (March 28, 2007) ISBN-10: 0131495380, ISBN-

Week	Weekly Detailed Course Contents	
1	Theoretical	Cost concepts and classification
	Preparation Work	YÜKÇÜ, Süleyman, Yönetim Açısından Maliyet Muhasebesi, Şubat 2011, Altın Nokta Basın Yayın Cost Accounting: A Managerial Emphasis Charles T. Horngren, Srikant M. Datar, George Foster, Prentice Hall; 12th edition (March 28, 2007) ISBN-10: 0131495380, ISBN-
2	Theoretical	Material costs
	Preparation Work	YÜKÇÜ, Süleyman, Yönetim Açısından Maliyet Muhasebesi, Şubat 2011, Altın Nokta Basın Yayın Cost Accounting: A Managerial Emphasis Charles T. Horngren, Srikant M. Datar, George Foster, Prentice Hall; 12th edition (March 28, 2007) ISBN-10: 0131495380, ISBN-
3	Theoretical	Labor costs
	Preparation Work	YÜKÇÜ, Süleyman, Yönetim Açısından Maliyet Muhasebesi, Şubat 2011, Altın Nokta Basın Yayın Cost Accounting: A Managerial Emphasis Charles T. Horngren, Srikant M. Datar, George Foster, Prentice Hall; 12th edition (March 28, 2007) ISBN-10: 0131495380, ISBN-
4	Theoretical	Overall production and cost distributions
	Preparation Work	YÜKÇÜ, Süleyman, Yönetim Açısından Maliyet Muhasebesi, Şubat 2011, Altın Nokta Basın Yayın Cost Accounting: A Managerial Emphasis Charles T. Horngren, Srikant M. Datar, George Foster, Prentice Hall; 12th edition (March 28, 2007) ISBN-10: 0131495380, ISBN-
5	Theoretical	Overall production costs and cost allocation
	Preparation Work	YÜKÇÜ, Süleyman, Yönetim Açısından Maliyet Muhasebesi, Şubat 2011, Altın Nokta Basın Yayın Cost Accounting: A Managerial Emphasis Charles T. Horngren, Srikant M. Datar, George Foster, Prentice Hall; 12th edition (March 28, 2007) ISBN-10: 0131495380, ISBN-
6	Theoretical	Order cost system



6	Preparation Work	YÜKÇÜ, Süleyman, Yönetim Açısından Maliyet Muhasebesi, Şubat 2011, Altın Nokta Basın Yayın Cost Accounting: A Managerial Emphasis Charles T. Horngren, Srikant M. Datar, George Foster, Prentice Hall; 12th edition (March 28, 2007) ISBN-10: 0131495380, ISBN-
7	Theoretical	Order cost system
	Preparation Work	YÜKÇÜ, Süleyman, Yönetim Açısından Maliyet Muhasebesi, Şubat 2011, Altın Nokta Basın Yayın Cost Accounting: A Managerial Emphasis Charles T. Horngren, Srikant M. Datar, George Foster, Prentice Hall; 12th edition (March 28, 2007) ISBN-10: 0131495380, ISBN-
8	Intermediate Exam	Midterm Exam
9	Theoretical	Process costing system
	Preparation Work	YÜKÇÜ, Süleyman, Yönetim Açısından Maliyet Muhasebesi, Şubat 2011, Altın Nokta Basın Yayın Cost Accounting: A Managerial Emphasis Charles T. Horngren, Srikant M. Datar, George Foster, Prentice Hall; 12th edition (March 28, 2007) ISBN-10: 0131495380, ISBN-
10	Theoretical	Process costing system
	Preparation Work	YÜKÇÜ, Süleyman, Yönetim Açısından Maliyet Muhasebesi, Şubat 2011, Altın Nokta Basın Yayın Cost Accounting: A Managerial Emphasis Charles T. Horngren, Srikant M. Datar, George Foster, Prentice Hall; 12th edition (March 28, 2007) ISBN-10: 0131495380, ISBN-
11	Theoretical	The standard cost system
	Preparation Work	YÜKÇÜ, Süleyman, Yönetim Açısından Maliyet Muhasebesi, Şubat 2011, Altın Nokta Basın Yayın Cost Accounting: A Managerial Emphasis Charles T. Horngren, Srikant M. Datar, George Foster, Prentice Hall; 12th edition (March 28, 2007) ISBN-10: 0131495380, ISBN-
12	Theoretical	The standard cost system
	Preparation Work	YÜKÇÜ, Süleyman, Yönetim Açısından Maliyet Muhasebesi, Şubat 2011, Altın Nokta Basın Yayın Cost Accounting: A Managerial Emphasis Charles T. Horngren, Srikant M. Datar, George Foster, Prentice Hall; 12th edition (March 28, 2007) ISBN-10: 0131495380, ISBN-
13	Theoretical	Pricing
	Preparation Work	YÜKÇÜ, Süleyman, Yönetim Açısından Maliyet Muhasebesi, Şubat 2011, Altın Nokta Basın Yayın Cost Accounting: A Managerial Emphasis Charles T. Horngren, Srikant M. Datar, George Foster, Prentice Hall; 12th edition (March 28, 2007) ISBN-10: 0131495380, ISBN-
14	Theoretical	Pricing
	Preparation Work	YÜKÇÜ, Süleyman, Yönetim Açısından Maliyet Muhasebesi, Şubat 2011, Altın Nokta Basın Yayın Cost Accounting: A Managerial Emphasis Charles T. Horngren, Srikant M. Datar, George Foster, Prentice Hall; 12th edition (March 28, 2007) ISBN-10: 0131495380, ISBN-
15	Theoretical	Discussion, problem solving for the final exam
	Preparation Work	YÜKÇÜ, Süleyman, Yönetim Açısından Maliyet Muhasebesi, Şubat 2011, Altın Nokta Basın Yayın Cost Accounting: A Managerial Emphasis Charles T. Horngren, Srikant M. Datar, George Foster, Prentice Hall; 12th edition (March 28, 2007) ISBN-10: 0131495380, ISBN-
16	Final Exam	Final Exams
17	Final Exam	Final Exams

Workload Calculation

Activity	Quantity	Preparation	Duration	Total Workload
Lecture - Theory	14	1	3	56
Midterm Examination	1	20	1	21
Final Examination	1	22	1	23
Total Workload (Hours)				100
[Total Workload (Hours) / 25*] = ECTS				4
*25 hour workload is accepted as 1 ECTS				

Learning Outcomes

1	To be able to Recognize cost drivers
2	to be able to reach the costs of finished goods
3	To be able to Report cost data
4	Distinguishes direct and indirect labor, calculates the cost of direct labor consumed for each product or order.



5	Knows the stages to be followed in loading General Manufacturing Costs to products or orders.
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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	2	4	3	2
P2	1	2	4	3	2
P3	5	3	3	3	2
P4	5	3	3	4	3
P5	4	4	2	4	3
P6	3	3	2	3	3
P7	3	3	3	3	5
P8	3	2	3	2	4
P9	2	3	4	3	4
P10	3	4	3	4	5

