

TOROS ÜNİVERSİTESİ

Faculty Of Economic, Administrative And Social Sciences
Business Administration (English)

Course Information

COST ACCOUNTING					
Code	Semester	Theoretical	Practice	National Credit	ECTS Credit
		Hour / Week			
MAN303	Fall	3	0	3	5

Prerequisites and co-requisites	
Language of instruction	English
Type	Required
Level of Course	Bachelor's
Lecturer	Dr. Öğr. Üye Bahadır İLDOKUZ
Mode of Delivery	Face to Face
Suggested Subject	
Professional practise (internship)	None
Objectives of the Course	The aim of this course is to explain the cost systems in the aimed production enterprises, to calculate the cost of the products, to prepare the sales cost table and to give the ability of interpreting to the students.
Contents of the Course	To calculate the cost of directmaterial , to calculate labor cost, to calculate manufacturing overhead costs, to make first distribution, to make second distribution, to calculate unit cost in order cost method, to calculate unit cost in process cost method, to calculate unit cost in standard cost method,

Learning Outcomes of Course

#	Learning Outcomes
1	They have information about how cost information is obtained.
2	Calculates product cost using cost systems.
3	Defines raw materials, labor and manufacturing overhead costs.
4	They can distribute expenses.

Course Syllabus

#	Subjects	Teaching Methods and Technics
1	General principles of cost accounting	Presentation, discussion
2	Cost systems, financial statements and accounting records	Presentation, discussion
3	Classification of expenses.	Presentation, discussion
4	Direct and indirect material cost	Presentation, discussion
5	Direct and indirect labor cost	Presentation, discussion
6	Manufacturing overhead cost	Presentation, discussion
7	General evaluation	Presentation, discussion
8	Mid-term exam	
9	Order Cost Systems	Presentation, discussion
10	Process Cost Systems	Presentation, discussion
11	Costing in combined production	Presentation, discussion
12	Budgeting	Presentation, discussion

13	Standart cost system	Presentation, discussion
14	General evaluation	Presentation, discussion
15	Final exam	
16	Final Exam	

Course Syllabus

#	Material / Resources	Information About Resources	Reference / Recommended Resources
1	Prof.Dr.Nihat Küçüksavaş "Maliyet Muhasebesi" Kare yayınları		
2	Hasan Abdioğlu " Maliyet Muhasebesi ve uygulamaları" Dora yayınları		
3	Srikant Datar, Madhav Rajan" Horngrens Cost Accounting A Managerial Emphasis" Pearson		

Method of Assessment

#	Weight	Work Type	Work Title
1	40%	Mid-Term Exam	Mid-Term Exam
2	60%	Final Exam	Final Exam

Relationship between Learning Outcomes of Course and Program Outcomes

#	Learning Outcomes	Program Outcomes	Method of Assessment
1	They have information about how cost information is obtained.	10	1,2
2	Calculates product cost using cost systems.	10	1,2
3	Defines raw materials, labor and manufacturing overhead costs.	10	1,2
4	They can distribute expenses.	10	1,2

PS. The numbers, which are shown in the column Method of Assessment, presents the methods shown in the previous table, titled as Method of Assessment.

Work Load Details

#	Type of Work	Quantity	Time (Hour)	Work Load
1	Course Duration	14	3	42
2	Course Duration Except Class (Preliminary Study, Enhancement)	14	3	42
3	Presentation and Seminar Preparation	1	6	6
4	Web Research, Library and Archival Work	1	20	20
5	Document/Information Listing	0	0	0
6	Workshop	0	0	0
7	Preparation for Midterm Exam	1	10	10
8	Midterm Exam	1	2	2
9	Quiz	0	0	0
10	Homework	0	0	0
11	Midterm Project	0	0	0
12	Midterm Exercise	0	0	0
13	Final Project	0	0	0
14	Final Exercise	0	0	0
15	Preparation for Final Exam	1	15	15
16	Final Exam	1	3	3

