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| |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | | **Name of the Course** | | **Code** | **Semester** | **T+U** | **Credit** | **ECTS** | | **Cost Accounting** | |  | 2 | 4+0 | 4 | 4 | | Prerequisite Courses |  | | | | | | | Language of the Courses | Turkish | | | | | | | Category of the Course | Compulsory | | | | | | | Coordinator of the Course |  | | | | | | | Lecturer |  | | | | | | | Asistants of the Course |  | | | | | | | Objective of the Course | Main objective of the course ; to comprehend the elements that make up the costs in production enterprises, to calculate the unit cost, to distribute the costs and to learn the cost calculations. | | | | | | | Learning Outputs of the Course | At the end of the course, the student;   1. Knows the cost elements, 7/A and 7/B cost calculation flow. 2. Applies stock valuation methods. 3. Makes the first, second and third distributions. Calculates the unit cost. 4. Makes cost of sales statement and income statement. 5. Order cost system general aspect knows . | | | | | | | Content of the Course | This course includes basic concepts of cost accounting, 7/A and 7/B cost account flow, D.İ.MM and stock valuation methods, expense distribution, cost of sales table, income statement, general features of order cost system. | | | | | | | **Weeks** | **Subjects** | | | | | | | 1 | Cost accounting basic concepts, usage purposes. | | | | | | | 2 | Classification of costs/expenses, 7/A and 7/B cost account flow | | | | | | | 3 | Direct raw material and material costs – stock valuation methods | | | | | | | 4 | Direct raw material costs – stock valuation methods | | | | | | | 5 | Direct labor costs | | | | | | | 6 | General production expenses | | | | | | | 7 | Expense distribution – I. distribution | | | | | | | 8 | Expense distribution – II. distribution / direct distribution | | | | | | | 9 | Expense distribution – II. distribution / staggered distribution | | | | | | | 10 | Expense distribution – II distribution / matrix distribution and touring method | | | | | | | 11 | Expense distribution - III distribution | | | | | | | 12 | Cost of sales statement, income statement | | | | | | | 13 | Cost of sales statement, income statement | | | | | | | 14 | Order costing system general features | | | | | |  |  | | --- | | **Competencies** | | Students are expected to understand the main topics of this course and use it in their fields and applications. | | **References** | | AÖF (2018). *Cost Accounting* , Anadolu University, Eskisehir.  Büyükmirza K. (2017), *Cost and Management Accounting* , Gazi Publishing House, Ankara.  Yurdakul C. (2015), *Cost and Management Accounting Applications* , Gazi Publishing House, Ankara  Yukcu S. (2014), *Cost Accounting* , Altın Nokta Publishing House, Izmir.  Yukcu S. (2018), *Cost and Management Accounting Problems* , Altın Nokta Publishing House, Izmir. | | **Assessment System** | | It is stated in the syllabus at the beginning of the semester. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | | **Learning Outcomes of the Program and Course Matrix Chart** | | | | | | | | | | | | | | | | | | |  | **PO1** | **PO2** | | **PO3** | **PO4** | | **PO5** | **PO6** | | **PO7** | **PO8** | | **PO9** | **PO10** | | **PO11** | **PO12** | | **LO1** | 4 | 5 | | 2 | 5 | | 5 | 5 | | 2 | - | | - | - | | - | 5 | | **LO2** | 4 | 5 | | 2 | 5 | | 5 | 5 | | 2 | - | | - | - | | - | 5 | | **LO3** | 4 | 5 | | 2 | 5 | | 5 | 5 | | 2 | - | | - | - | | - | 5 | | **LO4** | 4 | 5 | | 2 | 5 | | 5 | 5 | | 2 | - | | - | - | | - | 5 | | **LO5** | 4 | 5 | | 2 | 5 | | 5 | 5 | | 2 | - | | - | - | | - | 5 | | **LO: Learning Outcomes PO: Program Outcomes** | | | | | | | | | | | | | | | | | | | **Contribution**  **Level** | | | **1 Very Low** | | | **2 Low** | | | **3 Intermediate** | | | **4 High** | | | **5 Very High** | | |   Relevance of Program Outcomes and Course   |  |  |  |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | | **Name of the Course** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PO9** | **PO10** | **PO11** | **PO12** | | Cost Accounting | 4 | 5 | 2 | 5 | 5 | 5 | 2 | - | - | - | - | 5 | |