

## GENEL TANIM / GENERAL DESCRIPTION

Ders Adı / Course Name	Cost Accounting / Cost Accounting	
Ders Kodu / Course Code	ECAM210	
Ders Türü / Course Type		
Ders Seviyesi / Course Level	Bachelor / Bachelor	
Ders Akts Kredi / ECTS	4.00	
Haftalık Ders Saati (Kuramsal) / Course Hours For Week (Theoretical)	3.00	
Haftalık Uygulama Saati / Course Hours For Week (Objected)	0.00	
Haftalık Laboratuar Saati / Course Hours For Week (Laboratory)	0.00	
Dersin Verildiği Yıl / Year	2	
Öğretim Sistemi / Teaching System	Daytime Class / Daytime Class	
Eğitim Dili / Education Language	English / English	
Ön Koşulu Olan Ders(ler) / Precondition Courses	.	None
Amacı / Purpose	.	This course focuses on how cost accounting helps managers make better decisions, as cost accountants are increasingly becoming integral members of their company's decision-making teams.
İçeriği / Content	.	This course focuses on basic concepts, analyses, uses, and procedures. Students will recognize cost accounting as a managerial tool for business strategy and implementation. Cost accounting provides key data to students for planning and controlling, as well as costing products, services. T
Önerilen Diğer Hususlar / Recommended Other Considerations	.	NA
Staj Durumu / Internship Status	.	NA
Kitabı / Malzemesi / Önerilen Kaynaklar / Books / Materials / Recommended Reading	,	Cost Accounting; A Managerial Emphasis, 4th Edition, Horngren, c. T., Datar, S. M.
Öğretim Üyesi (Üyeleri) / Faculty Member (Members)	.	

## ÖĞRENME ÇIKTILARI / LEARNING OUTCOMES

1	.	Collect knowledge about principles of cost accounting
2	.	Explain, illustrate and draw reasoned conclusions using data, in order to solve complicated cost accounting problems
3	.	Develop, restructure and apply cost accounting approaches to solve practical problems
4	.	Enable students to communicate effectively when dealing with cost accounting problems looking for Solutions according to the International accounting standards.

## HAFTALIK DERS İÇERİĞİ / DETAILED COURSE OUTLINE

Hafta / Week					
1	Teorik Dersler / Theoretical	Uygulama	Lab	Öğretim Yöntem ve Teknikleri/Teaching Methods Techniques	Ön Hazırlık / Preliminary
	.				
	An Introduction to Cost Terms and Purposes				
2	Teorik Dersler / Theoretical	Uygulama	Lab	Öğretim Yöntem ve Teknikleri/Teaching Methods Techniques	Ön Hazırlık / Preliminary
	Basic Cost Concepts, Cost Control, and Cost Classifications				
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3	Teorik Dersler / Theoretical	Uygulama	Lab	Öğretim Yöntem ve Teknikleri/Teaching Methods Techniques	Ön Hazırlık / Preliminary
	Cost-Volume-Profit Analysis				
	Cost-Volume-Profit Analysis				
4	Teorik Dersler / Theoretical	Uygulama	Lab	Öğretim Yöntem ve Teknikleri/Teaching Methods Techniques	Ön Hazırlık / Preliminary
	Break Even-Target Analysis				
	Break Even-Target Analysis				
5	Teorik Dersler / Theoretical	Uygulama	Lab	Öğretim Yöntem ve Teknikleri/Teaching Methods Techniques	Ön Hazırlık / Preliminary
	Job Costing-1				
	Job Costing-1				

6	Teorik Dersler / Theoretical	Uygulama	Lab	Öğretim Yöntem ve Teknikleri/Teaching Methods Techniques	Ön Hazırlık / Preliminary
	Job Costing-2				
	Job Costing-2				
7	Teorik Dersler / Theoretical	Uygulama	Lab	Öğretim Yöntem ve Teknikleri/Teaching Methods Techniques	Ön Hazırlık / Preliminary
	Process Costing				
	Process Costing				
8	Teorik Dersler / Theoretical	Uygulama	Lab	Öğretim Yöntem ve Teknikleri/Teaching Methods Techniques	Ön Hazırlık / Preliminary
	MIDTERM WEEK				
	MIDTERM WEEK				
9	Teorik Dersler / Theoretical	Uygulama	Lab	Öğretim Yöntem ve Teknikleri/Teaching Methods Techniques	Ön Hazırlık / Preliminary
	Direct-Cost Variances, Overhead Cost Variances, and Management Control				
	Direct-Cost Variances, Overhead Cost Variances, and Management Control				
10	Teorik Dersler / Theoretical	Uygulama	Lab	Öğretim Yöntem ve Teknikleri/Teaching Methods Techniques	Ön Hazırlık / Preliminary
	Pricing Decisions and Cost Management				
	Pricing Decisions and Cost Management				
11	Teorik Dersler / Theoretical	Uygulama	Lab	Öğretim Yöntem ve Teknikleri/Teaching Methods Techniques	Ön Hazırlık / Preliminary
	Strategy, Balance Sheet Scorecards, and Strategic Profitability Analysis				
	Strategy, Balance Sheet Scorecards, and Strategic Profitability Analysis				

12	Teorik Dersler / Theoretical	Uygulama	Lab	Öğretim Yöntem ve Teknikleri/Teaching Methods Techniques	Ön Hazırlık / Preliminary
	Cost Allocation, Customer-Profitability Analysis				
	Cost Allocation, Customer-Profitability Analysis				
13	Teorik Dersler / Theoretical	Uygulama	Lab	Öğretim Yöntem ve Teknikleri/Teaching Methods Techniques	Ön Hazırlık / Preliminary
	Allocation of Support-Department Costs, Common Costs, and Revenues				
	Allocation of Support-Department Costs, Common Costs, and Revenues				
14	Teorik Dersler / Theoretical	Uygulama	Lab	Öğretim Yöntem ve Teknikleri/Teaching Methods Techniques	Ön Hazırlık / Preliminary
	Inventory Management, Just-in-Time, and Simplified Costing Methods				
	Inventory Management, Just-in-Time, and Simplified Costing Methods				
15	Teorik Dersler / Theoretical	Uygulama	Lab	Öğretim Yöntem ve Teknikleri/Teaching Methods Techniques	Ön Hazırlık / Preliminary
	FINAL WEEK				
	FINAL WEEK				

## DEĞERLENDİRME / EVALUATION

Yarıyıl (Yıl) İçi Etkinlikleri / Term (or Year) Learning Activities	Sayı / Number	Katkı Yüzdesi / Percentage of Contribution (%)
Ara Sınav / Midterm Examination	1	100
Toplam / Total:	1	100
Başarı Notuna Katkı Yüzdesi / Contribution to Success Grade(%):		40
Yarıyıl (Yıl) Sonu Etkinlikleri / End Of Term (or Year) Learning Activities	Sayı / Number	Katkı Yüzdesi / Percentage of Contribution (%)
Final Sınavı / Final Examination	1	100
Toplam / Total:	1	100
Başarı Notuna Katkı Yüzdesi / Contribution to Success Grade(%):		60
Etkinliklerinin Başarı Notuna Katkı Yüzdesi(%) Toplamı / Total Percentage of Contribution (%) to Success Grade:		100
Değerlendirme Tipi / Evaluation Type:		

## İŞ YÜKÜ / WORKLOADS

Etkinlikler / Workloads	Sayı / Number	Süresi (Saat) / Duration (Hours)	Toplam İş Yüğü (Saat) / Total Work Load (Hour)
Ara Sınav / Midterm Examination	1	1.00	1.00
Ara Sınav İçin Bireysel Çalışma / Individual Study for Mid term Examination	1	25.00	25.00
Bütünleme Sınavı / Makeup Examination	1	1.00	1.00
Derse Katılım / Attending Lectures	1	28.00	28.00
Final Sınavı / Final Examination	1	1.00	1.00
Final Sınavı için Bireysel Çalışma / Individual Study for Final Examination	1	25.00	25.00
Problem Çözümü / Problem Solving	1	10.00	10.00
Soru-Yanıt / Question-Answer	1	9.00	9.00
Toplam / Total:	8	100.00	100.00
Dersin AKTS Kredisi = Toplam İş Yüğü (Saat) / 25.00 (Saat/AKTS) = 100.00/25.00 = 4.00 ~ 4.00 / Course ECTS Credit = Total Workload (Hour) / 25.00 (Hour / ECTS) = 100.00 / 25.00 = 4.00 ~ 4.00			

PROGRAM VE ÖĞRENME ÇIKTISI / PROGRAM LEARNING OUTCOMES

Öğrenme Çıktıları / Learning Outcomes	Program Çıktıları / Program Outcomes													
	1.1.1	1.1.2	1.1.3	1.1.4	1.1.5	1.1.6	1.1.7	1.1.8	1.1.9	1.1.10	1.1.11	1.1.12	1.1.13	1.1.14
1.. / Collect knowledge about principles of cost accounting	4		2											
2.. / Explain, illustrate and draw reasoned conclusions using data, in order to solve complicated cost accounting problems		4			4	4								
3.. / Develop, restructure and apply cost accounting approaches to solve practical problems			4				4	4						
4.. / Enable students to communicate effectively when dealing with cost accounting problems looking for Solutions according to the International accounting standards.									4	5				

Katkı Düzeyi / Contribution Level : 1-Çok Düşük / Very low, 2-Düşük / Low, 3-Orta / Moderate, 4-Yüksek / High, 5-Çok Yüksek / Very high