Content

Course Code	Course Name	Semester	Theory	Practice	Lab	Credit	ECTS
G231	Cost Accounting	3	3	0	0	3	5

Prerequisites	G132
Admission Requirements	G132

Language of Instruction	Turkish
Course Type	Compulsory
Course Level	Bachelor Degree
Objective	The objective of the course is to inform students about cost accounting methods and cost accounting systems used in manufacturing companies
Content	- Basic Concepts and Objectives of Cost Accounting - Direct Materials - Direct Labor - Factory Overhead - Calculating Total and Unit Costs - Cost Accounting Journals under Uniform Chart of Accounts - Periodic Costs, Statement of Cost of Goods Sold, Income Statement - Absorption Costing, Direct Costing, Normal Costing - Job Order Costing System - Process Costing - Cost Methods-Standard Costing - Joint Products and By-Products - Cost Accounting Systems for Decision Making
References	* Maliyet Muhasebesi-Prof. Dr. Rüstem Hacırüstemoğlu * Cost Accounting-Polimeni, Ralph S.; Fabozzi, Frank J.; Adelberg, Arthur H. * Cost Accounting: A Managerial Emphasis- Charles T. Horngren, George Foster, Srikant M. Datar

Theory Topics

Week	Weekly Contents
1	Basic Concepts and Objectives of Cost Accounting
2	Manufacturing Costs- Direct Materials
3	Manufacturing Costs- Direct Labor
4	Manufacturing Costs- Factory Overhead
5	Manufacturing Costs- Factory Overhead
6	Calculating Total and Unit Costs
7	Cost Accounting Journals under Uniform Chart of Accounts
8	Periodic Costs, Statement of Cost of Goods Sold, Income Statement
9	Cost Methods-Absorption Costing, Direct Costing, Normal Costing
10	Cost Methods-Job Order Costing System
11	Cost Methods-Process Costing
12	Cost Methods-Standard Costing
13	Joint Products and By-Products
14	Cost Accounting Systems for Decision Making