

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	<p>The objective of the course is to inform students about cost accounting methods and cost accounting systems used in manufacturing companies</p> <ul style="list-style-type: none"> <li>- Basic Concepts and Objectives of Cost Accounting</li> <li>- Direct Materials</li> <li>- Direct Labor</li> <li>- Factory Overhead</li> <li>- Calculating Total and Unit Costs</li> <li>- Cost Accounting Journals under Uniform Chart of Accounts</li> </ul>						
Content	<ul style="list-style-type: none"> <li>- Periodic Costs, Statement of Cost of Goods Sold, Income Statement</li> <li>- Absorption Costing, Direct Costing, Normal Costing</li> <li>- Job Order Costing System</li> <li>- Process Costing</li> <li>- Cost Methods-Standard Costing</li> <li>- Joint Products and By-Products</li> <li>- Cost Accounting Systems for Decision Making</li> </ul>						
References	<ul style="list-style-type: none"> <li>* Maliyet Muhasebesi-Prof. Dr. Rüstem Hacıüstemoğlu</li> <li>* Cost Accounting-Polimeni, Ralph S.; Fabozzi, Frank J.; Adelberg, Arthur H.</li> <li>* Cost Accounting: A Managerial Emphasis- Charles T. Horngren, George Foster, Srikant M. Datar</li> </ul>						

## 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