## 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                 | asic Concepts and Objectives of Cost Accounting rect Materials rect Labor actory Overhead alculating Total and Unit Costs ost Accounting Journals under Uniform Chart of Accounts eriodic Costs, Statement of Cost of Goods Sold, Income Statement osorption Costing, Direct Costing, Normal Costing b Order Costing System ocess Costing ost Methods-Standard Costing int Products and By-Products ost Accounting Systems for Decision Making |  |
| References              | * Maliyet Muhasebesi-Prof. Dr. Rüstem Hacırüstemoğlu<br>* Cost Accounting-Polimeni, Ralph S.; Fabozzi, Frank J.; Adelberg, Arthur H.<br>* 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                                     |

| Week | Weekly Contents                             |
|------|---|
| 13   | Joint Products and By-Products              |
| 14   | Cost Accounting Systems for Decision Making |