

Content

Course Code	Course Name	Semester	Theory	Practice	Lab	Credit	ECTS
CNT332	Cost Accounting	5	2	0	0	2	2

Prerequisites

Admission Requirements

Language of Instruction Turkish

Course Type Elective

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

- 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

Content - 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

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References * 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