

Course Code	Course Name	Semester	Theory	Practice	Lab	Credit	ECTS
CNT233	Cost Accounting	4	2	0	0	2	2
Prerequisites							
Admission Requirements							
Language of Instruction	French						
Course Type	Elective						
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"> - 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	<ul style="list-style-type: none"> - 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	<p>* Maliyet Muhasebesi-Prof. Dr. Rüstem Hacıüstemoğlu</p> <p>* Cost Accounting-Polimeni, Ralph S.; Fabozzi, Frank J.; Adelberg, Arthur H.</p> <p>* Cost Accounting: A Managerial Emphasis- Charles T. Horngren, George Foster, Srikant M. Datar</p>						

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