

Content

| Course Code | Course Name | Semester | Theory | Practice | Lab | Credit | ECTS |
|-------------|-----------------|----------|--------|----------|-----|--------|------|
| CNT233 | Cost Accounting | 4 | 2 | 0 | 0 | 2 | 2 |

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| Prerequisites | |
| Admission Requirements | |

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| Language of Instruction | French |
| 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 |
| Content | <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 - 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 | <ul style="list-style-type: none"> * 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 |

| Week | Weekly Contents |
|------|--------------------------------|
| 13 | Joint Products and By-Products |