## Course Syllabus

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|---|---|
| **Code - Course Title** | **MUH301U -** |
| **Course Type** | V. SEMESTER |
| **Laboratory + Practice** | 0+0 |
| **ECTS** | **4.0** |
| **Language of Instruction** | Türkçe |
| **Course Type** | Required Courses |

## Course Syllabus

| Weeks | Learning Outcomes | Topics | Teaching Methods |
|---|---|---|---|
| **Week - 1** | | Introduction to Cost Accounting | |
| **Week - 2** | | Introduction to Cost Accounting-II | |
| **Week - 3** | | Initial Material and Material Costs | |
| **Week - 4** | | Initial Material and Material Costs-II | |
| **Week - 5** | | Labor Costs | |
| **Week - 6** | | General Production Costs and Cost Allocation Phase One | |
| **Week - 7** | | General Production Costs and Cost Allocation Phase Two | |
| **Week - 8** | | Second and Third Allocation of General Production Costs and Activity Based Costing | |
| **Week - 9** | | Second and Third Allocation of General Production Costs and Activity Based Costing-II | |
| **Week - 10** | | Order Cost System | |
| **Week - 11** | | Order Cost System-II | |
| **Week - 12** | | Phase Cost System | |
| **Week - 13** | | Phase Cost System: Multiple Phases and Production Losses | |
| **Week - 14** | | Phase Cost System: Multiple Phases and Production Losses - Wastes | |

## Learning Outcomes

| # | Learning Outcome |
|---|---|
| **1** | Will be able to distinguish the concepts of cost, expense, loss, expenditure and asset. |
| **2** | Will be able to classify expenses in various aspects. |
| **3** | Will be able to explain cost calculation methods and the operation of cost calculations. |

## Learning Outcomes

| # | Learning Outcome |
|---|---|
| **4** | Will be able to account for raw material and material elements and direct raw material and material use. |
| **5** | Will be able to account for labor cost elements and direct labor costs. |
| **6** | Will be able to explain general production costs and distribution processes. |
| **7** | Will be able to explain the operation of Activity Based Costing method. |
| **8** | Will be able to explain order and stage cost systems. |

## Sustainable Development Goals

*No content has been provided.*

## Course Theme

*No content has been provided.*

## AKTS Workload

| Activity | Duration (Hour) | Count | Workload |
|---|---|---|---|
| Teorik Derse Katılım | 0 | 0 | 0 |
| Sınıf Dışı Çalışma (Ön Hazırlık & Pekiştirme Amaçlı) | 0 | 0 | 0 |
| Ödevler | 0 | 0 | 0 |
| Proje - Rapor - Sunum Hazırlama | 0 | 0 | 0 |
| Ara Sınav Hazırlığı (sınav süresi dahil) | 0 | 0 | 0 |
| Final Sınavı Hazırlığı (sınav süresi dahil) | 0 | 0 | 0 |
| Uygulama (Laboratuvar, Müzik/Enstrüman Uygulaması, Atölye/Saha Çalışması vb.) | 0 | 0 | 0 |
| Staj Uygulaması | 0 | 0 | 0 |
| | | **Calculated ECTS** | **0** |

## Assessment Method and Passing Requirements

*No content has been provided.*

| Assessment Method and Passing Requirements | Quamtity | Percentage (%) |
|---|---|---|
| 1.Midterm Exam | 1 | 30 |
| Final Exam | 1 | 70 |
| | **Sum (%)** | **100** |