## Course Syllabus

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| **Code - Course Title** | **CAM419 - Glass Enterprises Cost Analysis** |
| **Course Type** | VII. SEMESTER |
| **Laboratory + Practice** | 2+0 |
| **ECTS** | **3.0** |
| **Language of Instruction** | Türkçe |
| **Course Type** | Required Courses |
| **Course Instructor(s)** | DOÇ. DR. GÖKTUĞ GÜNKAYA |

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| **Mode of Delivery** | Face to Face |
| **Place of Delivery** | On Campus |
| **Used Educational Platforms** | Face-to-face |
| **Prerequisites** | There is no prerequisite or co-requisite for this course. |
| **Courses Recomended** | There are no courses related with the suggested course. |
| **Recommended Resources** | T.R. ANADOLU UNIVERSITY PUBLICATION NO: 2738 OPEN EDUCATION FACULTY PUBLICATION NO: 1699 (AÖF BOOK) |
| **Work Placement** | There is no internship or practice for this course. |
| **Aims of the Course** | The aim of this course is to enable students to identify the cost elements arising in glass production processes and to acquire the skills to calculate and analyze production costs. Within the scope of the course, it is intended to evaluate the effects of raw materials, energy, labor, machinery and equipment, maintenance-repair, and general production overheads used in glass enterprises on product costs. |

## 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 | |

## Course Syllabus

| Weeks | Learning Outcomes | Topics | Teaching Methods |
|---|---|---|---|
| **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. |
| **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

✓ Quality Education ✓ Responsible Production and Consumption

## Course Theme

✓ Economics, Finance and Management ✓ Entrepreneurship

## AKTS Workload

| Activity | Duration (Hour) | Count | Workload |
|---|---|---|---|
| Teorik Derse Katılım | 0.00 | 0 | 0 |
| Sınıf Dışı Çalışma (Ön Hazırlık & Pekiştirme Amaçlı) | 0.00 | 0 | 0 |
| Ödevler | 0.00 | 0 | 0 |
| Proje - Rapor - Sunum Hazırlama | 1.00 | 1 | 1 |
| Ara Sınav Hazırlığı (sınav süresi dahil) | 1.00 | 1 | 1 |
| Final Sınavı Hazırlığı (sınav süresi dahil) | 1.00 | 1 | 1 |
| Uygulama (Laboratuvar, Müzik/Enstrüman Uygulaması, Atölye/Saha Çalışması vb.) | 0.00 | 0 | 0 |
| Staj Uygulaması | 0.00 | 0 | 0 |
| | | **Calculated ECTS** | **0.0** |

## Assessment Method and Passing Requirements

*No content has been provided.*