Course Syllabus

Code - Course Title	**MUH239 - Cost Accounting**
Course Type	V. SEMESTER
Laboratory + Practice	3+0
ECTS	**4.0**
Language of Instruction	Türkçe
Course Type	Area Elective Courses
Course Instructor(s)	ÖĞR. GÖR. DR. ERTAN ASLAN

Mode of Delivery	This course is taught only face to face.
Prerequisites	There is no prerequisite or co-requisite for this course.
Courses Recomended	Introduction to Accounting, Introduction to Business
Recommended Resources	Maliyet Muhasebesi Anadolu Üniversitesi Açıköğretim Fakültesi Yayınları
Work Placement	Not Applicable

Course Syllabus

Weeks	Learning Outcomes	Topics	Teaching Methods
Week - 1		Introduction to cost accounting and the place of cost accounting in the accounting system	
Week - 2		Basic concepts about cost accounting	
Week - 3		Different costs for different purposes: Classification of costs	
Week - 4		Material costs: LIFO (Lastt-In-First-Out) stock valuation method, FIFO (First-In-First-Out) stock valuation method	
Week - 5		Material / material costs (Continued): Average cost inventory valuation methods	
Week - 6		Labor costs	
Week - 7		General production costs: First stage in the distribution of expenses	
Week - 8		General production costs (Continued): Second and third stage in the distribution of expenses	
Week - 9		Order cost systems	
Week - 10		Introducing phase cost systems	
Week - 11		Determination of costs in five stages in the stage cost system	
Week - 12		Phase cost systems: Average cost method	
Week - 13		Phase cost systems: FIFO (First-In-First-Out) method	
Week - 14		Cost of corrupt products in the phase cost system	

Learning Outcomes

#	Learning Outcome
1	Explain cost accounting systems.
2	Explain the elements of production cost
3	Will be able to make cost distributions (first and second distribution).
4	Will be able to calculate the cost of finished goods according to the Order Cost System
5	Will be able to calculate the cost of finished goods according to Single and Multi-Stage Cost System.
6	Calculate product cost according to combined cost system.

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	40
Final Exam	1	60
	Sum (%)	**100**