

COURSE RECORD

Code	BA 415
Name	Cost Accounting
Hour per week	3 (3+0)
Credit	3
ECTS	5
Level/Year	Undergraduate/3-4
Type	Elective
Prerequisites	-
Description	The course aims at providing knowledge about the concepts of cost accounting, its role in a variety of managerial decision-making process. The course also covers the several types of costing methods.
Objectives	Learning the underlying concepts of cost accounting. Learning how to categorize different types of costs. Learning how to make informed business decisions by using several cost accounting analysis techniques.
Learning Outcomes	<i>By the end of the course, the student will be able to</i> LO1. Identify product or service costs and categorize into Direct Labor, Direct Material and Manufacturing overhead costs. LO2. Develop an understanding for the important characteristics of good cost systems. LO3. Analyze the role of cost information in a variety of management decisions such as pricing, product mix, improving productivity, product design, and performance measurement. LO4. Review planning of profit, cost, sales, cost and profit analysis, profit performance and measurement.

CONTRIBUTION TO PROGRAMME OUTCOMES*

	P01	P02	P03	P04	P05	P06	P07	P08	P09	P010
L01	4	5	2	1	3	3	1	1	3	5
L02	4	5	2	1	3	3	1	1	3	5
L03	4	5	2	1	3	3	1	1	3	5
L04	4	5	2	1	3	3	1	1	3	5

* Contribution Level: 0: None, 1: Very Low, 2: Low, 3: Medium, 4: High, 5: Very High

CONTRIBUTION TO INSTITUTIONAL LEARNING OUTCOMES*

	ILO1	ILO2	ILO3	ILO4	ILO5	ILO6	ILO7
L01	4	4					

DERS BİLGİLERİ

Kodu	BA 415
İsmi	Maliyet Muasebesi
Haftalık Saati	3 (3+0)
Kredi	3
AKTS	5
Seviye/Yıl	Lisans /3-4
Dersin Dili	İngilizce
Tip	Seçmeli
Ön Şart	-
İçerik	Ders, finansal raporlama kavramları, muhasebe politikası seçimi, karar vermede kullanışlılığı ve analiz amaçlı uyarlama süreci hakkında bilgi vermeyi amaçlamaktadır. Ders, maliyet muhasebesi kavramları, maliyet muhasebesi kavramlarının çeşitli yönetsel karar verme süreçlerindeki rolü hakkında bilgi vermeyi amaçlamaktadır. Bu ders, ayrıca çeşitli maliyetleme yöntemlerini de kapsar.