

COURSE RECORD

Code	BA 415
Name	Cost Accounting
Hour per week	3 (3+0)
Credit	3
ECTS	5
Level/Year	Undergraduate/ 3,4
Semester	Fall
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	Learn the underlying concepts of cost accounting Learn how to categorize different types of costs Learn 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*

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
LO1	4	5	2	1	3	3	1	1	3	5
LO2	4	5	2	1	3	3	1	1	3	5
LO3	4	5	2	1	3	3	1	1	3	5
LO4	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

COURSE CONTENT DETAILS

Topics	Outcomes
An Introduction to Cost Terms and Purposes	L01
Job Costing	L02, L03, L04
Process Costing	L02, L03, L04
Full Costing, Group Work	L02, L03, L04
Cost-Volume-Profit Analysis	L03, L04
Cost Allocation: Joint Products and Byproducts	L03, L04
Inventory Management, Just-in-Time, and Simplified Costing Methods	L03, L04

DERS BİLGİLERİ

Kodu	BA 415
İsmi	Maliyet Muasebesi
Haftalık Saati	3 (3+0)
Kredi	3
AKTS	5
Seviye/Yıl	Lisans / 3,4
Dönem	Güz
Dersin Dili	İngilizce
Tip	Seçmeli
Ön Şart	
İçerik	Ders, finansal raporlama kavramları, muhasebe politikası seçimi, karar vermede kullanışlılığı ve analiz amaçlı uyarılama 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.