



# ÇANKAYA UNIVERSITY

## Faculty of Economics and Administrative Sciences

### Course Definition Form

#### Part I. Basic Course Information

<b>Department Name</b>	MANAGEMENT	<b>Dept. Numeric Code</b>	3 2
<b>Course Code</b>	M A N 4 1 5	<b>Number of Weekly Lecture Hours</b>	3
		<b>Number of Weekly Lab/Tutorial Hours</b>	-
		<b>Number of Credit Hours</b>	3
<b>Course Web Site</b>	http://man415.cankaya.edu.tr		<b>ECTS Credit</b>
			0 5

#### Course Name and Other Course Information

*This information will appear in the printed catalogs and on the web online catalog.*

<b>English Name</b>	Cost Accounting
<b>Turkish Name</b>	Maliyet Muhasebesi
<b>Mode of Delivery</b>	Face to face
<b>Language of Instruction</b>	English

#### Course Description

*Provide a brief overview of what is covered during the semester. This information will appear in the printed catalogs and on the web online catalog. Maximum 60 words.*

This course deals with basic cost accounting concepts. Topics included are: basic cost concepts; detailed examination of functional cost accounts, transfer accounts, and cost type accounts in accordance with the Turkish Uniform Chart of Accounts; cost allocation; cost accounting journal entries with paying special attention to material and labor costs; job-order costing; process costing; activity based costing; standard costing; joint product and by-product costing.

<b>Prerequisites</b> (if any) <i>Give course codes and check all that are applicable.</i>	1 <sup>st</sup>	2 <sup>nd</sup>	3 <sup>rd</sup>	4 <sup>th</sup>
	<input type="checkbox"/> Consent of the Instructor	<input type="checkbox"/> Senior Standing	<input type="checkbox"/> Give others, if any.	Prior knowledge in MAN 201 and MAN 202 is strongly recommended.
<b>Co-requisites</b> (if any)	1 <sup>st</sup>	2 <sup>nd</sup>	3 <sup>rd</sup>	4 <sup>th</sup>
<b>Course Type</b> <i>Check all that are applicable</i>	<input type="checkbox"/> Must course for dept. <input type="checkbox"/> Must course for other dept.(s)           X <input type="checkbox"/> Elective course for dept.           X <input type="checkbox"/> Elective course for other dept.(s)			

#### Part II. Detailed Course Information

##### Course Objectives

*Maximum 100 words.*

The objective of the course is to teach the students the importance of cost accounting in a business and enable them to establish and run a proper cost accounting system in the businesses with which they are affiliated.

**Learning Outcomes**

*Explain the learning outcomes of the course. Maximum 10 items.*

Upon the successful completion of the course students will:

1. Comprehend the basic cost concepts and basic classification of costs,
2. Understand the account breakdown structure in cost accounting,
3. Be able to make cost accounting journal entries and transfer to financial accounting,
4. Be able to allocate support department costs to main production departments,
5. Be able to implement job costing,
6. Be able to implement process costing,
7. Be able to implement activity based costing,
8. Be able to calculate joint product and by product costs,
9. Be able to implement standard costing

**Textbook(s)**

*List the textbook(s), if any, and other related main course material.*

Author(s)	Title	Publisher	Publication Year	ISBN
Garrison, Noreen	Managerial Accounting	McGraw-Hill	2015	978-0-07-802563-1

**Reference Books**

*List, if any, other reference books to be used as supplementary material.*

Author(s)	Title	Publisher	Publication Year	ISBN

**Teaching Policy**

*Explain how you will organize the course (lectures, laboratories, tutorials, studio work, seminars, etc.)*

Three hours of lecturing. Different example sheets are posted in the web page of the course. Students are expected to solve the examples.

**Laboratory/Studio Work**

*Give the number of laboratory/studio hours required per week, if any, to do supervised laboratory/studio work and list the names of the laboratories/studios in which these sessions will be conducted.*

N/A

**Computer Usage**

*Briefly describe the computer usage and the hardware/software requirements for the course.*

N/A

<b>Course Outline</b>	
<i>List the weekly topics to be covered.</i>	
Week	Topic(s)
1	Introduction to cost accounting and basic cost concepts
2	Cost accounting accounts
3	Cost accounting records
4	Allocating support department costs to main production departments
5	Job costing
6	Process costing
7	Midterm Exam
8	Accounting for material costs
9	Accounting for labor costs
10	Accounting for labor costs (continued)
11	Accounting for manufacturing overhead
12	Activity based costing
13	Joint product and by product costing
14	Standard costing

<b>Grading Policy</b>								
<i>List the assessment tools and their percentages that may give an idea about their relative importance to the end-of-semester grade.</i>								
Assessment Tool	Quantity	Percentage	Assessment Tool	Quantity	Percentage	Assessment Tool	Quantity	Percentage
Midterm exam	2	67 %						
Final exam	1	33 %						

<b>ECTS Workload</b>			
<i>List all the activities considered under the ECTS.</i>			
Activity	Quantity	Duration (hours)	Total Workload (hours)
Attending Lectures ( <i>weekly basis</i> )	13	3	39
Attending Labs/Recitations ( <i>weekly basis</i> )	-	-	-
Compilation and finalization of course/lecture notes ( <i>weekly basis</i> )	13	1	13
Collection and selection of relevant material ( <i>once</i> )	1	2	2
Self study of relevant material ( <i>weekly basis</i> )	13	4	52
Take-home assignments	-	-	-
Preparation for quizzes	-	-	-
Preparation for mid-term exams ( <i>including the duration of the exams</i> )	2	6	12
Preparation of term paper/case-study report ( <i>including oral presentation</i> )	-	-	-
Preparation of term project/field study report ( <i>including oral presentation</i> )	-	-	-
Preparation for final exam ( <i>including the duration of the exam</i> )	1	8	8
<b>TOTAL WORKLOAD / 25</b>			<b>5.04</b>
<b>ECTS Credit</b>			<b>5</b>

<b>Program Qualifications vs. Learning Outcomes</b> Consider the program qualifications given below as determined in terms of learning outcomes and acquisition of capabilities for all the courses in the curriculum. Look at the learning outcomes of this course given above. Relate these two using the Likert Scale by marking with X in one of the five choices at the right.						
No	Program Qualifications	Contribution				
		0	1	2	3	4
1	Acquire detailed knowledge concerning the economic and legal environment in which the business entities operate.			X		
2	Have profound theoretical background knowledge in basic business functions comprising organization and management, accounting, finance, marketing, and production and operations management.				X	
3	Obtain basic and intermediate level knowledge in quantitative techniques and methods that are predominantly used in business and management.	X				
4	Have more specific knowledge in one of the business functions (including the mastery of quantitative approaches) that he/she has chosen to specialize.					X
5	Be able to apply the professional knowledge necessary to establish and/or run a business, or a department within a business entity.					X
6	Be able to collect, edit, analyze, and interpret the representative data by applying both qualitative and quantitative methods in order to identify and clearly define the business problems and to develop insight and solutions.		X			
7	Be able to adequately communicate upon analyses, findings, inferences, and recommendations with his/her superiors, team members, colleagues, and subordinates both in written and oral form.			X		
8	Be thereby qualified to conduct research in business administration and management.			X		
9	Be appropriately trained to fulfill his/her responsibilities in team work both as a leader and an expert.			X		
10	Acquire the necessary skills to communicate effectively with the stakeholders of an organization so that he/she can become capable of analyzing the needs of the stakeholders and based on these analyses developing the objectives of the organization.		X			
11	Gain self-evaluation skills to identify exactly his/her self-learning and self-improvement needs, being at the same time equipped with the capacity to follow advanced courses and degree studies.				X	
12	Gain the ability to evaluate the organization that he/she is affiliated with and the ability to assess the knowledge that he/she has acquired in a critical perspective.				X	
13	Be able to use English, which is the medium of instruction in the department, at least in European Language Portfolio B1 General Level.					X
14	Be able to use information technologies applicable to business administration and management at European Computer Usage License Basic Level.		X			
15	Be directed towards the behavioral patterns and responsibilities of a business administrator in terms of quality awareness, occupational safety and health, in-service training, environmental issues, social responsibilities, and social, organizational and business ethics.			X		
16	Be inclined to encourage innovation and continuous improvement within the organization in which he/she takes responsibilities.				X	

Scale for contribution to a qualification: **0**-none, **1**-little, **2**-moderate, **3**-considerable, **4**-highest