



Kastamonu University

DADAY NAFİ AND ÜMİT ÇERİ VOCATIONAL SCHOOL
ACCOUNTING AND TAX APPLICATIONS

MUH12205		COST ACCOUNTING			
Semester	Course Code	Course Name	L+P	Credit	ECTS
1	MUH12205	COST ACCOUNTING	4	4	5

Language of Instruction:

Türkçe

Course Level:

Work Placement(s):

No

Department / Program:

ACCOUNTING AND TAX APPLICATIONS

Course Type:

Zorunlu

Goals:

The aim of this course is to introduce the essential concepts of cost and cost systems.

Teaching Methods and Techniques:

Concept of cost, cost analysis, cost calculating methods, the relationship between the cost, quantity and profit, cost reports, standard and direct costs.

Prerequisites:

Course Coordinator:

Instructors:

Instructor Aygün Seyhan ZENGİN

Assistants:

Recommended Sources

Textbook	:	Students should come to course by review of the literature related to course subjects in accordance with the weekly course flow chart.
Resources	:	İbrahim Lazol, Maliyet Muhasebesi, Ekin Kitabevi, 2009, Osman Altuğ, Maliyet Muhasebesi, Türkmen Kitabevi, 2002
Documents	:	
Assignments	:	
Exams	:	

Course Category

Mathematics and Basic Sciences	:	10	Education	:	
Engineering	:		Science	:	
Engineering Design	:		Health	:	
Social Sciences	:	20	Field	:	70

Course Content

Week	Topics	Study Materials	Materials
1	Fundamental Knowledge and concepts - business and its costs	Lecturer's presentation	Oral presentation
2	Cost expenditure, classification and types	Lecturer's presentation	Oral presentation
3	Expenditure location, centers, essential cost accounts	Lecturer's presentation	Oral presentation
4	Material cost, differentiation of direct and indirect, material costing	Lecturer's presentation	Oral presentation
5	Material flows, stock assessment methods	Lecturer's presentation	Oral presentation
6	Uniform accounting system	Lecturer's presentation	Oral presentation
7	Midterm exam		Classical exam
8	Labour costs, description of direct and indirect labour costs	Lecturer's presentation	Oral presentation
9	Wage systems, description of labour expenditures	Lecturer's presentation	Oral presentation
10	General production expenses	Lecturer's presentation	Oral presentation
11	Distribution of general production expenses	Lecturer's presentation	Oral presentation
12	Organizing the statement of expenditure appropriation	Lecturer's presentation	Oral presentation
13	Cost analysis	Lecturer's presentation	Oral presentation
14	Cost analysis	Lecturer's presentation	Oral presentation

Course Learning Outcomes

No Learning Outcomes

C01	Enables the students to define the meaning, role and importance of cost accounting
C02	Enables the students to define the concepts of cost like as spending, expense, damage, waste, etc., and to present differences each other
C03	Enables the students to classify the cost and to clarify the aim and importance of classification
C04	Enables the students to describe the primary materials and supplies, labour expenses, general production costs and to perform accounting records.

Program Learning Outcomes

No Learning Outcome

P12	Using packaged software
P13	Making company transactions
P11	Identifying cost elements, making cost calculations and recordings
P09	Getting information about commercial law
P10	Making business mathematical operations and calculations
P14	Taking legal transactions, making tax dept and penalty transactions
P18	Making transactions of bank accounting and recordings
P19	Analysing and commenting financial statements
P17	Making transactions of company constitution
P15	Making financial analysis and planning
P16	Distinguishing public economic activities and preparing budget
P08	Analysing macroeconomic transactions and balance evolution
P01	Making accounting transactions and recordings
P02	Making business transactions
P23	Following labour and social security operations
P21	Making stocks and shares transactions and evaluating financial devices
P22	Making accounting audit transactions
P03	Distinguishing principles of economy and making microeconomic analysis
P06	Making vocational mathematical operations
P07	Collecting statistical data, converting them into serials and evaluating their results
P05	Identifying basic law concepts, law systems and types, carrying out law operations
P04	Using Office programs
P20	Distinguishing income types in Turkish Tax System, accounting taxes and arranging proclamation

Assessment		
In-Term Studies	Quantity	Percentage
Mid-terms	1	%40
Quizzes	0	%0
Assignment	0	%0
Attendance	0	%0
Practice	0	%0
Project	0	%0
Final examination	1	%60
Total		%100

ECTS Allocated Based on Student Workload			
Activities	Quantity	Duration	Total Work Load
Course Duration	14	4	56
Hours for off-the-c.r.stud	14	4	56
Assignments	3	5	15
Presentation	1	3	3
Mid-terms	1	6	6
Practice	0	0	0
Laboratory	0	0	0
Project	0	0	0
Final examination	1	14	14
Total Work Load			150
ECTS Credit of the Course			5

Course Contribution To Program												
Contribution: 1: Very Slight 2:Slight 3:Moderate 4:Significant 5:Very Significant												

	P01	P02	P03	P04	P05	P06	P07	P08	P09	P10	P11	P12
C01	2	2	2	2	2	3	4	4	3	5	5	2
C02	2	2	2	2	2	3	4	4	3	5	5	2
C03	2	2	2	2	2	3	4	4	3	5	5	2
C04	2	2	2	2	2	3	4	4	3	5	5	2