

İndirilme Tarihi

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MUĐTZ502 - COST AND MANAGEMENT ACCOUNTING - Sosyal Bilimler Enstitüsü - İşletme Ana Bilim Dalı General Info

Objectives of the Course

The Examination of featured or problematical areas, new techniques and practices and other actual issues.

Course Contents

Cost Concepts/ Cost Types/ Costing Methods/ General Budget/ Standart Costs and Deviations/ Flexible Budgets and Management Control/ Cost Behavior/ Cost-Volum-Profit Analysis/ Cost Distrubition/ Costing Systems/ Activity Based Costing/ Variable Costing/Marginal Cost Analysis

Recommended or Required Reading

Hornrgren's Cost Accounting, Global Edition, 17. Baskı Pearson 6 Ekim 2020.
Büyükmirza, K, "Maliyet ve Yönetim Muhasebesi", 25. Baskı, Gazi Kitabevi, Ankara, 2024.

Planned Learning Activities and Teaching Methods

Research, reading, explaining, discussing and problem solving

Recommended Optional Programme Components

Modern Costing techniques and applications foreign literature research

Instructor's Assistants

Presentation Of Course

Face to face

Dersi Veren Öğretim Elemanları

Prof. Dr. Şükran Güngör Tanç

Program Outcomes

1. System setup, operate and problem solving in cost accounting
2. Research of current topics, report preparation and presentation.
3. Analyze the costs with it's causes effectively.
4. With the information of the cost accounting, one can help to the management on their decisions.

Order	PreparationInfo	Laboratory TeachingMethods	Theoretical	Practise
1	Researching the course content and remembering basic cost information	Lecture and discussion	Information about the course scope, costs and reading about its elements	
2	Reading the article, reading the accounting standards from the Public Oversight Authority page	Lecture and discussion	Research on Cost Accounting and Recording System within the scope of international accounting standards	
3	Reading international accounting standard 19	Lecture and discussion	Discussion of raw material and labor costs within the scope of standards	
4	Research on the distribution of expenses from articles and books	Lecture and discussion	Problems Regarding the Separation of Expense Centers and the First Distribution of Expenses to Expense Centers. Explanations Regarding the Second Distribution of Expenses to Expense Centers and the Third Distribution	
5	Research on the estimation of expenses in job order costing method from articles and resource books	Lecture, discussion, problem solving	Job order costing method and estimated loading of expenses	
6	Investigation of the calculation of stage costs and waste costs	lecture and discussion	Discussion of the phase cost method and waste	
7	Research and reading on combined costs and cost allocation	Lecture and and problem solving	Joint costing and joint costing methods	
8			midterm exam	
9	Researching cost methods according to scope, researching and reading about standards and VUK comparisons	Lecture-discussion and problem solving	Comparative explanation of cost methods according to their scopes according to international accounting standards and Tax Procedure Law.	
10	Research and reading on the activity-based costing approach	lecture and discussing	Activity-based costing approach and comparison with traditional approaches	
11	Transfer pricing methods will be discussed, supported by articles on the subject of transfer pricing.	Lecture and discussing	Transfer pricing and its discussion in terms of VUK	
12	Research into modern costing approaches	lecture and discussing	Modern costing approaches	
13	Literature research on modern costing approaches	Lecture and discussing	Modern costing approaches: life cycle costing, Just-in-time costing	
14	Modern costing approaches target and accident costing literature research	Lecture and discussing	Modern costing approaches: Kaizen and target costing	
15	General repetition	Lecture and problem solving	Genel tekrar	

Workload

Activities	Number	PLEASE SELECT TWO DISTINCT LANGUAGES
Final	1	2,00
Vize	1	2,00
Derse Katılım	14	1,00
Ders Öncesi Bireysel Çalışma	14	2,00
Ders Sonrası Bireysel Çalışma	14	2,00
Ara Sınav Hazırlık	1	20,00
Final Sınavı Hazırlık	1	30,00
Problem Çözme	10	2,00
Ödev	14	3,00

Activities	Weight (%)
Vize	40,00
Final	60,00

İşletme Ana Bilim Dalı / MUHASEBE VE DENETİM (YL) (TEZSİZ) (İKİNCİ ÖĞRETİM) X Learning Outcome Relation

	P.O. 1	P.O. 2	P.O. 3	P.O. 4	P.O. 5	P.O. 6	P.O. 7	P.O. 8	P.O. 9	P.O. 10	P.O. 11	P.O. 12	P.O. 13
L.O. 1	5	2	3	3	3	1	3	2	5	3	2	1	4
L.O. 2	5	2	3	3	3	1	3	2	5	3	2	1	4
L.O. 3	5	2	3	3	3	1	3	2	5	3	2	1	4
L.O. 4	5	2	3	3	3	1	3	2	5	3	2	1	4

Table :

P.O. 1 : Finansal muhasebe ve yönetim muhasebesi prensiplerini anlamak ve uygulamak.

P.O. 2 : Denetim süreçlerini planlamak, yürütmek ve raporlamak.

P.O. 3 : Uluslararası finansal raporlama standartlarını uygulamak.

P.O. 4 : Mali analiz tekniklerini kullanarak işletme performansını değerlendirmek.

P.O. 5 : Finansal karar verme süreçlerini analiz etmek ve yönlendirmek.

P.O. 6 : Mesleki iletişim becerilerini ve sunum yeteneklerini geliştirmek

P.O. 7 : Mali tabloları hazırlamak, yorumlamak ve analiz etmek.

P.O. 8 : Vergi mevzuatını anlamak ve uygulamak.

P.O. 9 : Maliyet muhasebesi yöntemlerini kullanmak ve maliyet analizi yapmak.

P.O. 10 : İç kontrol sistemlerini tasarlamak ve değerlendirmek.

P.O. 11 : Finansal riskleri tanımlamak ve yönetmek.

P.O. 12 : İşletme etiği ve mesleki standartları anlamak ve uygulamak.

P.O. 13 : Mali analiz tekniklerini kullanarak işletme performansını değerlendirmek.

L.O. 1 : Maliyet muhasebesinde sistem kurma, işletme, sorun çözme.

L.O. 2 : Güncel konuları araştırma, rapor hazırlama ve sunma

L.O. 3 : Maliyetleri etkin bir şekilde nedenleri ile analiz edebilir.

L.O. 4 : Maliyet Muhasebesi bilgileri ile yönetime alacağı kararlarda yön verebilir.