

Year

TO224 COST ANALYSES						
Course Code	Course Name	Teorical	Practice	Laboratory	Credits	ECTS
TO224	COST ANALYSES	2.00	1.00	0.00	3.00	3.00
Course Detail						
Course Language	: Turkish					
Qualification Degree	: PreBachelor					
Course Type	: Compulsory					
Preconditions	: Not					
Objectives of the Course	: In this course, it is aimed to give the knowledge to analyze and evaluate the costs of the activities and products produced in the enterprise and to teach the methods used in cost management.					
Course Contents	: This course includes the topics of Cost Accounting, Management Accounting and Cost Management Concepts, Introduction to Cost Analysis: Cost concepts, Classification of Costs, Cost distributions, Job order cost systems, Process cost systems, Inventory Valuation Methods, Cost Management Systems, Traditional Costing, Activity Based Costing.					
Recommended or Required Reading	: 1. Osman Avşar Kurgun , Alparslan Usal, Turizm İşletmelerinde Maliyet Analizleri, Detay Yayıncılık 2. Maliyet Analizleri, Anadolu Üniversitesi					
Planned Learning Activities and Teaching Methods	: Oral Presentation, Question and Answer					
Recommended Optional Programme Components	: It is not available.					
Instructors	:					
Instructor's Assistants	: It is not available.					
Presentation Of Course	: Face to face					
Update Date	: 8/24/2025 4:08:20 PM					
Dosya İndirilme Tarihi	: 2/3/2026					

Course Outcomes
Upon the completion of this course a student :
1 Be able to list the basic concepts related to cost analysis and classify costs.
2 Understand the distribution of costs.
3 Be able to understand cost systems.

Pre / Side Conditions							
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Weekly Contents						
	Teorical	Practice	Laboratory	Preparation Info	Teaching Methods	Course Learning Outcomes
1.Week	*Introduction to Cost Analysis, Cost Analysis, Cost and Expense Concepts, Classification of Costs	*Question and Answer		*2. Examine the basic definitions of cost analysis on pages 2-17 of your source book.	*Oral Presentation, Question and Answer	Ö.Ç.1
2.Week	*Cost Classification in Financial Statements, Uniform Chart of Accounts	*Question and Answer		*Examine the topics between pages 17-31 from the second source.	*Oral Presentation, Question and Answer	Ö.Ç.1 Ö.Ç.1
3.Week	*Raw Material and Material Cost Elements, Monitoring Raw Material and Material Transactions During Business Activities	*Question and Answer		*2. Review the basic definitions of raw material and material costs on pages 33-39 of your reference book.	*Oral Presentation, Question and Answer	Ö.Ç.1
4.Week	*Raw Material and Supplies Stock Control and Stock Valuation Methods	*Question and Answer		*2. Examine how stock control systems work on pages 40-45 from the source.	*Oral Presentation, Question and Answer	Ö.Ç.1 Ö.Ç.2
5.Week	*Stock Valuation Methods	*Question and Answer		*2. Examine the stock valuation methods on pages 46-50 from the source.	*Oral Presentation, Question and Answer	Ö.Ç.1 Ö.Ç.2
6.Week	*Stock Valuation Methods	*Question and Answer		*2. Examine the questions to evaluate the knowledge gained by examining the stock valuation methods on pages 51-59 from the source.	*Oral Presentation, Question and Answer	Ö.Ç.1 Ö.Ç.2
7.Week	*Elements of Labor Costs, Labor Analysis and Labor Accounting	*Question and Answer		*2. Examine the basic concepts of labor cost and the accounting process of labor cost on pages 64-87 from the source.	*Oral Presentation, Question and Answer	Ö.Ç.1 Ö.Ç.2 Ö.Ç.3
8.Week	*Midterm Exam					
9.Week	*General Production Costs: First Stage	*Question and Answer		*2. Examine the first stage of cost distribution models on pages 92-114 from the source.	*Oral Presentation, Question and Answer	Ö.Ç.1 Ö.Ç.2 Ö.Ç.3
10.Week	*General Production Costs: Second Stage	*Question and Answer		*2. Examine the second stage of cost distribution models on pages 120-131 from the source.	*Oral Presentation, Question and Answer	Ö.Ç.1 Ö.Ç.2 Ö.Ç.3
11.Week	*General Manufacturing Costs: Third Stage	*Question and Answer		*2. Examine the 3rd stage of cost distribution models on pages 136-147 from the source.	*Oral Presentation, Question and Answer	Ö.Ç.1 Ö.Ç.2 Ö.Ç.3
12.Week	*Job Order Costing Systems	*Question and Answer		*2. Examine the basic features of order costing on pages 154-168 from Source 2.	*Oral Presentation, Question and Answer	Ö.Ç.1 Ö.Ç.2 Ö.Ç.3
13.Week	*Order Costing System	*Question and Answer		*2. Examine the loading of costs to the production account on pages 168-174 from the source.	*Oral Presentation, Question and Answer	Ö.Ç.1 Ö.Ç.2 Ö.Ç.3
14.Week	*Phase Cost Systems	*Question and Answer		*2. Examine the basic concepts between pages 180-188 from the source.	*Oral Presentation, Question and Answer	Ö.Ç.1 Ö.Ç.2 Ö.Ç.3
15.Week	*Phase Cost System	*Question and Answer		*2. Examine the basic methods used in calculating costs in the phase cost system on pages 190-199 from the source.	*Oral Presentation, Question and Answer	Ö.Ç.1 Ö.Ç.2 Ö.Ç.3

Assesment Methods %
1 Ara Sınav : 40.000
3 Final : 60.000

ECTS Workload			
Activities	Count	Time(Hour)	Sum of Workload
Vize	1	1.00	1.00
Final	1	1.00	1.00
Derse Katılım	14	2.00	28.00
Ders Öncesi Bireysel Çalışma	14	1.00	14.00
Ders Sonrası Bireysel Çalışma	14	1.00	14.00
Ara Sınav Hazırlık	7	1.00	7.00
Final Sınavı Hazırlık	14	2.00	28.00
Total : 93.00			
Sum of Workload / 30 (Hour) : 3			
ECTS : 3.00			

Ders/Program Çıktıları İlişkisi

BEWARE OF PLAGIARISM! Please pay attention to proper academic citation rules and avoid plagiarism, an unethical and academically fraudulent behavior, when completing reports, assignments, or other academic works, and it is treated with the same disciplinary action as cheating in a classroom setting. It is imperative to refrain from presenting another person s ideas, language, expressions, or any other form of intellectual property as your own. Regardless of quality, your assignments/projects/research should reflect your original work. Perfection is not a requirement, and in case of any uncertainties regarding academic writing guidelines, you may seek clarification from your course instructor.

Engel Durumu/Uyarlama Talebi : Engel durumuna ilişkin herhangi bir uyarlama talebinde bulunmak isteyen öğrenciler, dersin öğretim elemanı ya da Nevşehir Engelli Öğrenci Birimi ile en kısa sürede iletişime geçmelidir.