M.A. PROGRAM IN BUSINESS MANAGEMENT (WITH THESIS)
COURSE SYLLABUS FORM

Course Details						
Code			**Academic Year**		**Semester**	
BM042			1		Elective	
Title			**T**	**A**	**L**	**ECTS**
Cost Management and Cost Accounting			3	0	0	6

Language	English					
Level	**Undergraduate**		**Graduate**	X	**Postgraduate**	
Department / Program	Business Management					
Forms of Teaching and Learning	Face to face					
Course Type	**Compulsory**		**Elective**		X	
Objectives	Get to know cost accounting as an instrument for business decisions					
Content	Basic terms of cost accounting, cost types, cost center and cost center accounting, unit cost accounting and cost unit time accounting, calculation of prices in different market situations of the company, cost analyzes.					
Prerequisites	-					
Coordinator	Asst. Prof. Dr. Çiydem ÇATAK					
Lecturer(s)	-					
Assistant(s)	-					
Work Placement	-					

Recommended or Required Reading	
Books / Lecture Notes	-
Other Sources	-

Additional Course Material	
Documents	-
Assignments	-
Exams	-

Course Composition		
Mathematics und Basic Sciences		%
Engineering		%
Engineering Design		%
Social Sciences		100%
Educational Sciences		%

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Natural Sciences		%
Health Sciences		%
Expert Knowledge		%

Assessment		
Activity	**Count**	**Percentage (%)**
Midterm Exam	1	40
Quiz		
Assignments		
Attendance		
Recitations		
Projects		
Final Exam	1	60
Total		**100**

ECTS Points and Work Load			
Activity	**Count**	**Duration**	**Work Load (Hours)**
Lectures	14	3	42
Self-Study	14	3	42
Assignments			
Presentation / Seminar Preparation			
Midterm Exam	1	48	48
Recitations			
Laboratory			
Projects			
Final Exam	1	48	48
Total Work Load			**180**
ECTS Points (Total Work Load / 30 Hour)			**6**

Learning Outcomes	
1	Students learn the basics of cost accounting
2	Students learn the cost classification and the elements of the cost
3	Students will learn the most important goals of cost accounting and calculation techniques
4	Students improve their ability to use cost allocation methods
5	Students learn to calculate prices.

Weekly Content	
1	Basics of cost accounting, introductory example

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2	Cost terms, cost categorizations, cost accounting systems
3	Cost element calculation and individual cost types
4	Deepening of the cost types and importance for the company
5	Deepening and derivation of implicitcosts
6	Cost center accounting and BAB
7	Cost accounting; Cost unit accounting procedure
8	Procedure and application of cost unit accounting
9	Midterm Exam
10	Calculation of prices using various methods; applications
11	Cost unit period accounting
12	Cost unit period accounting
13	Partial cost accounting and partial cost accounting systems
14	Cost accounting as the basis for business decisions
15	Cost accounting as the basis for business decisions

Contribution of Learning Outcomes to Program Objectives (1-5)

	P1	P2	P3	P4	P5	P6	P7	P8	P9	P10	P11	P12	P13
1	4	4	5	3	3	3	2	3	4	3	3	4	4
2	4	4	5	3	3	3	2	3	4	3	3	4	4
3	4	4	5	3	3	3	2	3	4	3	3	4	4
4	4	4	5	3	3	3	2	3	4	3	3	4	4
5	4	4	5	3	3	3	2	3	4	3	3	4	4

Contribution Level	1: Low 2: Low-intermediate 3: Intermediate 4: High 5: Very High

Compiled by:	Asst. Prof. Dr. Çiydem ÇATAK (Head of Sub-Department Accounting and Financing)
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