**Antalya Bilim University**

**College of Business, Economics Programme, EBUSI 1201 Cost Accounting**

**Fall 2021**

Class time: Mondays, 13:30

 Hakan ER, Ph.D.

 Prof. Dr.

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The aim of this course is to introduce cost accounting theory and procedures and provides student with the foundation for the application of the cost accounting framework to modern organizations. The topics covered include cost measurement and cost control; cost allocation; measurement and control of overhead costs; inventory costing methods; job order and process costing; activity-based costing; cost-volume-profit analysis; flexible budgeting and variance analysis.

**Course book:**

Cost Accounting 15e: A Managerial Emphasis; Charles T. Horngren, Srikant M. Datar, Madhav V. Rajan; Pearson Education, ISBN 9781292018225

**Recommended readings:**

Additional reading material will be provided by the lecturer.

**Developing Graduate Attributes**

Students will be encouraged to develop the following graduate attributes by undertaking the course activities and mastering the course contents. These attributes will be assessed within the assessment tasks:

* skills involved in scholarly enquiry;
* an in-depth engagement with the relevant disciplinary knowledge;
* the capacity for analytical and critical thinking;
* the ability to engage in independent and reflective learning.

**Academic Honesty and Plagiarism**

Plagiarism is using the words or ideas of others and presenting them as your own. Plagiarism is a type of intellectual theft. It can take many forms, from deliberate cheating to accidentally copying from a source without acknowledgement. Although plagiarism is well established in Turkish educational system, you will be punished heavily if you are caught do it.

**Assessment Criteria:**

1. **Attendance & Participation (10%)**: Attendance and participation make up 15 % of your overall course grade. Students are expected to read the assigned chapters and other readings before the class. They are expected to participate class discussions and present their views and answer questions. Students are required to exhibit proper discipline, behavior, and responsibility.
2. **Midterm (30%):** Students are responsible for all class material covered until the misterm exam.
3. **Assignments (5%)**
4. **Quizzes (5%)**
5. **Final exam (50%)**: This exam is cumulative and will focus on all units and topics studied throughout the course, but emphasis will be after midterm.

**Course Schedule**

**WEEK 1 Introduction to the Course, The Manager and Management Accounting**

Horngren et al, Chapter 1

**WEEK 2 An Introduction to Cost Terms and Purposes**

Horngren et al, Chapter 2

**WEEK 3 Cost–Volume–Profit Analysis**

Horngren et al, Chapter 3

**WEEK 4 Job Costing**

Horngren et al, Chapter 4

**WEEK 5 Activity Based Costing**

Horngren et al, Chapter 5

**WEEK 6 Master Budget and Responsibility Accounting**

Horngren et al, Chapter 6

**WEEK 7 Flexible Budgets, Direct-Cost Variances, and Management Control**

Horngren et al, Chapter 7

**WEEK 8 Midterm Exam**

**WEEK 9 Flexible Budgets, Overhead Cost Variances, and Management Control**

Horngren et al, Chapter 8

**WEEK 10 Inventory Costing and Capacity Analysis**

Horngren , Chapter 9

**WEEK 11 Determining How Costs Behave**

Horngren et al, Chapter 10

**WEEK 12 Decision Making and Relevant Information**

Horngren et al, Chapter 11

**WEEK 13 Cost Allocation: Joint Products and Byproducts**

Horngren et al, Chapter 16

**WEEK 14 Process Costing**

Horngren et al, Chapter 17