

## MAN 305 COST ACCOUNTING

### **I. COURSE DESCRIPTION**

**Course Objectives:** The objectives of this course are to develop a basic understanding on: Cost accounting and cost concepts; costing and control of materials, of labor, and of factory overhead; cost accumulation systems; characteristics of process costing system; break-even and cost-volume - profit analysis.

**Instructor:** Asist.Prof. Ali COŞKUN

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**Teaching Assistant:** Göksel ACAR, FA 402

**Office Hours:** Tuesday 11:00-12:00, Wednesday 11:00-12:00, Friday 8:00-9:00 (can be changed)

**Textbook:** Managerial Accounting, 11/e, by Ray Garrison, Eric Noreen, Peter Brewer. 2006, Mc Graw Hill.

**Course page:** <http://alicoskun.net/08-09/MAN305.htm>

### **References and Other Materials:**

- Cost management: A strategic emphasis; Blocher, Stout, Cokins and Chen; 2008; Mc-Graw Hill.
- Cost management: Accounting and Control, Hansen and Mowen, 2003, Thomson.
- Financial and Managerial Accounting; Williams (editor); 2002, Mc-Graw Hill.
- Cost Accounting, A Managerial Emphasis, 12/e, Horngren, Foster & Datar, 2006, Prentice Hall.

### **II. COURSE CONTENTS**

1. Week: An Introduction to Cost Accounting
2. Week: Cost Terms and Purposes
3. & 4. Week: Job Costing
5. Week: Process Costing
6. Week: Cost Allocation of Support Departments
7. Week: 1st Midterm Exam
8. & 9. Week: Cost-Volume-Profit Relationships
10. Week: Variable Costing
11. & 12. Week: Activity Based Costing
13. Week: Joint Products and Byproducts
14. Week: 2nd Midterm Exam

### **IV. EXAM DATES, GRADING POLICY AND ATTENDANCE**

**Midterm Exam:** The dates will be announced fifteen days before the exam.

**Final Exams:** January 26-February 8, 2009.

### **Grading Policy**

1st Midterm Exam: 30%, 2nd Midterm Exam: 30%, Final Exam: 40%.

### **Attendance**

Classroom attendance is mandatory. Students, who are absent over 30% of the class time fail the course.