

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. Dr. Ali COŞKUN

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Office Hours: Tuesday 10:00-12:00, Thursday 15:00-16:00.

Teaching Assistant: Selim SERBETÇİ, F 607 **Recitation Hour:** Thursday 16:00-17:00

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

Course page: <http://alicoskun.net/09-10/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 11-24, 2010.

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.