



# ESOGÜ Mechanical Engineering Department

## COURSE INFORMATION FORM

SEMESTER	Fall
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COURSE CODE	1518xxxx	COURSE NAME	Cost Analysis
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SEMESTER	WEEKLY COURSE PERIOD			COURSE OF			
	Theory	Practice	Laboratory	Credit	ECTS	TYPE	LANGUAGE
7	3	0	0	3	5	COMPULSORY ( ) ELECTIVE (X)	Turkish

### COURSE CATAGORY

Basic Science	Basic Engineering	<b>Mechanical Engineering</b> [if it contains considerable design, mark with (√)]	Social Science
15		80 ( )	

### ASSESSMENT CRITERIA

	Evaluation Type	Quantity	%
MID-TERM	1 <sup>st</sup> Mid-Term	1	20%
	2 <sup>nd</sup> Mid-Term	1	20%
	Quiz		
	Homework	4	20%
	Project		
	Report		
	Others (.....)		
FINAL EXAM			40%

PREREQUIEITE(S)	
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COURSE DESCRIPTION	Management impartial decision makers, relevant, timely and reliable information to produce. To this end, the product or service offered produced a variety of cost accounting and cost calculation and analysis of the results obtained is converted into useful information using the techniques of analysis and interpretation of the information content of the course is done.
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COURSE OBJECTIVES	Calculation of the cost of production of the product produced by enterprises, the classification of production costs, the costs are to be analyzed by different methods.
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ADDITIVE OF COURSE TO APPLY PROFESSIONAL EDUATION	Cost analysis of the course; Engineering Economics, Investment Analysis, Work Study, Productivity Management, Human Resource Management, Business Law, Multiple Criteria Decision Making, as well as help in many areas, such as Total Quality Management, as well as the analytical solution to the problems students encounter in their professional lives to find the finds contribution.
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COURSE OUTCOMES	<ol style="list-style-type: none"> <li>1. Explain Cost Accounting Systems.</li> <li>2. Be able to explain the elements of the cost of production</li> <li>3. Cost distributions (the first and second distribution) able to.</li> <li>4. According to Job Order Costing System to calculate product costs.</li> </ol>
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	<p>5. Single and Multiple Process Cost to calculate the cost of finished products according to our system.</p> <p>6. Cost Systems to calculate the cost of finished goods manufactured by United and the side.</p> <p>7. Cost-volume-profit analysis to calculate the cost depending on the relationship.</p>
<b>TEXTBOOK</b>	BÜYÜKMİRZA, Kamil. 2009, Management and Cost Accounting, Gazi Kitapevi, 14th., Ankara.
<b>OTHER REFERENCES</b>	<p>1. ÜSTÜN, Rifat, 1996, Cost Accounting, Bilim Teknik Yayınevi. Eskişehir.</p> <p>2. BURSAL, N. and ERCAN, Y., 1995, Cost Accounting, Open Education Faculty Publication No. 476, Eskişehir, Turkey.</p> <p>3 HACİRÜSTEMOĞLU, R. and lively, M., 2002, Cost Accounting Current Approaches, Türkmen Kitabevi. Istanbul.</p>
<b>TOOLS AND EQUIPMENTS REQUIRED</b>	Interactive, students involved in the teaching process. The instructor assesses the knowledge acquired at each stage; teaches new information on.

COURSE SYLLABUS	
WEEK	TOPICS
1	An Introduction to Cost Terms and Purposes
2	Material Costs
3	Labor Costs and Overhead Costs - I. distribution
4	General Production Costs - II. distribution
5	General Production Costs - II. and III. distribution
6	Mid-Term Examination 1
7	Cost Allocation: Joint Products and Byproducts
8	Job Order Costing System
9	Process Costing
10	Comparison of Job and Process Costing Systems: Spoilage, Rework and Scrap Analysis
11	Mid-Term Examination 2
12	Cost-Volume-Profit Analysis
13	Standard Costing: Variance Analysis
14	Decision Making Analysis
15,16	Final Exam

NO	PROGRAM OUTCOMES	3	2	1
1	Sufficient knowledge of engineering subjects related with mathematics, science and <b>Mechanical engineering</b> ; an ability to apply theoretical and practical knowledge on solving and modeling of <b>Mechanical engineering</b> problems.		X	
2	Ability to determine, define, formulate and solve complex <b>Mechanical engineering</b> problems; for that purpose an ability to select and use convenient analytical and experimental methods.	X		
3	Ability to design a complex system, a component and/or an engineering process under real life constraints or conditions, defined by environmental, economical and political problems; for that purpose an ability to apply modern design methods.		X	
4	Ability to develop, select and use modern methods and tools required for <b>Mechanical engineering</b> applications; ability to effective use of information technologies.		X	
5	In order to investigate <b>Mechanical engineering</b> problems; ability to set up and conduct experiments and ability to analyze and interpretation of experimental results.			X
6	Ability to work effectively in inner or multi-disciplinary teams; proficiency of interdependence.		X	
7	Ability to communicate in written and oral forms in Turkish/English; proficiency at least one foreign language.			X
8	Awareness of life-long learning; ability to reach information; follow developments in science and technology and continuous self-improvement.		X	
9	Understanding of professional and ethical issues and taking responsibility	X		
10	Awareness of project, risk and change management; awareness of entrepreneurship, innovativeness and sustainable development.			X
11	Knowledge of actual problems and effects of engineering applications on health, environment and security in global and social scale; an awareness of juridical results of engineering solutions.			X

1:None. 2:Partially contribution. 3: Completely contribution.

Prepared by: Doç. Dr. Vedat EKERGİL

Date:

Signature(s):

11.10.2013