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| |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | | **Dersin Adı** | | **Kodu** | **Yarıyıl** | **T+U** | **Kredi** | **AKTS** | | **Maliyet Muhasebesi** | |  | 2 | 4+0 | 4 | 4 | | Ön koşul Dersler |  | | | | | | | Dersin Dili | Türkçe | | | | | | | Dersin Türü | Zorunlu | | | | | | | Dersin Koordinatörü |  | | | | | | | Dersi Veren |  | | | | | | | Dersin Yardımcıları |  | | | | | | | Dersin Amacı | Bu dersin amacı; üretim işletmelerinde maliyetleri oluşturan unsurların kavranması, birim maliyetin hesaplanması, maliyetlerin dağıtılması ve maliyet hesaplarının öğrenilmesidir. | | | | | | | Dersin Öğrenme Çıktıları | Bu dersin sonunda öğrenci;   1. Maliyet unsurlarını, 7/A ve 7/B maliyet hesap akışını bilir. 2. Stok değerleme yöntemlerini uygular. 3. Birinci, ikinci ve üçüncü dağıtımları yapar. Birim maliyeti hesaplar. 4. Satışların maliyeti tablosunu ve gelir tablosunu yapar. 5. Sipariş maliyet sistemini genel olarak bilir. | | | | | | | Dersin İçeriği | Maliyet muhasebesinin temel kavramları, 7/A ve 7/B maliyet hesap akışı, D.İ.M.M ve stok değerleme yöntemleri, gider dağıtımı, satışların maliyeti tablosu, gelir tablosu, sipariş maliyet sistemi genel özellikleri. | | | | | | | **Haftalar** | **Konular** | | | | | | | 1 | Maliyet muhasebesi temel kavramlar, kullanım amaçları. | | | | | | | 2 | Maliyetlerin/ giderlerin sınıflandırılması, 7/A ve 7/ B maliyet hesap akışı | | | | | | | 3 | Direkt ilk madde ve malzeme giderleri – stok değerleme yöntemleri | | | | | | | 4 | Direkt ilk madde malzeme giderleri – stok değerleme yöntemleri | | | | | | | 5 | Direkt işçilik giderleri | | | | | | | 6 | Genel üretim giderleri | | | | | | | 7 | Gider dağıtımı – I. dağıtım | | | | | | | 8 | Gider dağıtımı – II. dağıtım / doğrudan doğruya dağıtım | | | | | | | 9 | Gider dağıtımı – II. dağıtım /kademeli dağıtım | | | | | | | 10 | Gider dağıtımı – II dağıtım / matriks dağıtım ve turlama yöntemi | | | | | | | 11 | Gider dağıtımı- III dağıtım | | | | | | | 12 | Satışların maliyeti tablosu, gelir tablosu | | | | | | | 13 | Satışların maliyeti tablosu, gelir tablosu | | | | | | | 14 | Sipariş maliyet sistemi genel özellikleri | | | | | |  |  | | --- | | **Genel Yeterlilikler** | | Öğrencilerden bu dersin ana konularını anlamaları ve alanları ile uygulamalarında kullanmaları beklenir. | | **Kaynaklar** | | AÖF (2018). *Maliyet Muhasebesi*, Anadolu Üniversitesi, Eskişehir.  Büyükmirza K. (2017), *Maliyet ve Yönetim Muhasebesi*, Gazi Kitabevi, Ankara.  Yurdakul Ç. (2015), *Maliyet ve Yönetim Muhasebesi Uygulamaları*, Gazi Kitabevi, Ankara  Yükçü S. (2014), *Maliyet Muhasebesi*, Altın Nokta Yayınevi, İzmir.  Yükçü S. (2018), *Maliyet ve Yönetim Muhasebesi Problemleri*, Altın Nokta Yayınevi, İzmir. | | **Değerlendirme Sistemi** | | Dönem başında ders izlencelerinde belirtilir. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | | **PROGRAM ÖĞRENME ÇIKTILARI İLE**  **DERS ÖĞRENİM ÇIKTILARI İLİŞKİSİ TABLOSU** | | | | | | | | | | | | | | | | | | |  | **PÇ1** | **PÇ2** | | **PÇ3** | **PÇ4** | | **PÇ5** | **PÇ6** | | **PÇ7** | **PÇ8** | | **PÇ9** | **PÇ10** | | **PÇ11** | **PÇ12** | | **ÖÇ1** | 4 | 5 | | 2 | 5 | | 5 | 5 | | 2 | - | | - | - | | - | 5 | | **ÖÇ2** | 4 | 5 | | 2 | 5 | | 5 | 5 | | 2 | - | | - | - | | - | 5 | | **ÖÇ3** | 4 | 5 | | 2 | 5 | | 5 | 5 | | 2 | - | | - | - | | - | 5 | | **ÖÇ4** | 4 | 5 | | 2 | 5 | | 5 | 5 | | 2 | - | | - | - | | - | 5 | | **ÖÇ5** | 4 | 5 | | 2 | 5 | | 5 | 5 | | 2 | - | | - | - | | - | 5 | | **ÖÇ: Öğrenme Çıktıları PÇ: Program Çıktıları** | | | | | | | | | | | | | | | | | | | **Katkı**  **Düzeyi** | | | **1 Çok Düşük** | | | **2 Düşük** | | | **3 Orta** | | | **4 Yüksek** | | | **5 Çok Yüksek** | | |   Program Çıktıları ve İlgili Dersin İlişkisi   |  |  |  |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | | **Ders** | **PÇ1** | **PÇ2** | **PÇ3** | **PÇ4** | **PÇ5** | **PÇ6** | **PÇ7** | **PÇ8** | **PÇ9** | **PÇ10** | **PÇ11** | **PÇ12** | | Maliyet Muhasebesi | 4 | 5 | 2 | 5 | 5 | 5 | 2 | - | - | - | - | 5 | |