

## COST ACCOUNTING

**Cost Accounting** => The monetary equivalent of things we sacrifice to get on economic resource (ekonomik kaynaklara ulaşmak için feda ettiğimiz şeylerin parasal karşılığı).

⇒ Cost refers to (kastediyor) the total investment made (past or future), while expense related to (ilgili) the amount (tutar) incurred in (meydana gelen) a specific period for operations.

**Expense** => expired cost. (tüketilmiş maliyet)

**Financial Accounting** => The reports created in the financial reporting process are publicly disclosed (açıklandı).

**Cost accounting** => The information or reports created in cost accounting systems are confidential (güvenilir).

### Classification Of Costs By Behavior

**Fixed Cost** => Does not change according to(buna göre) the volume of products.

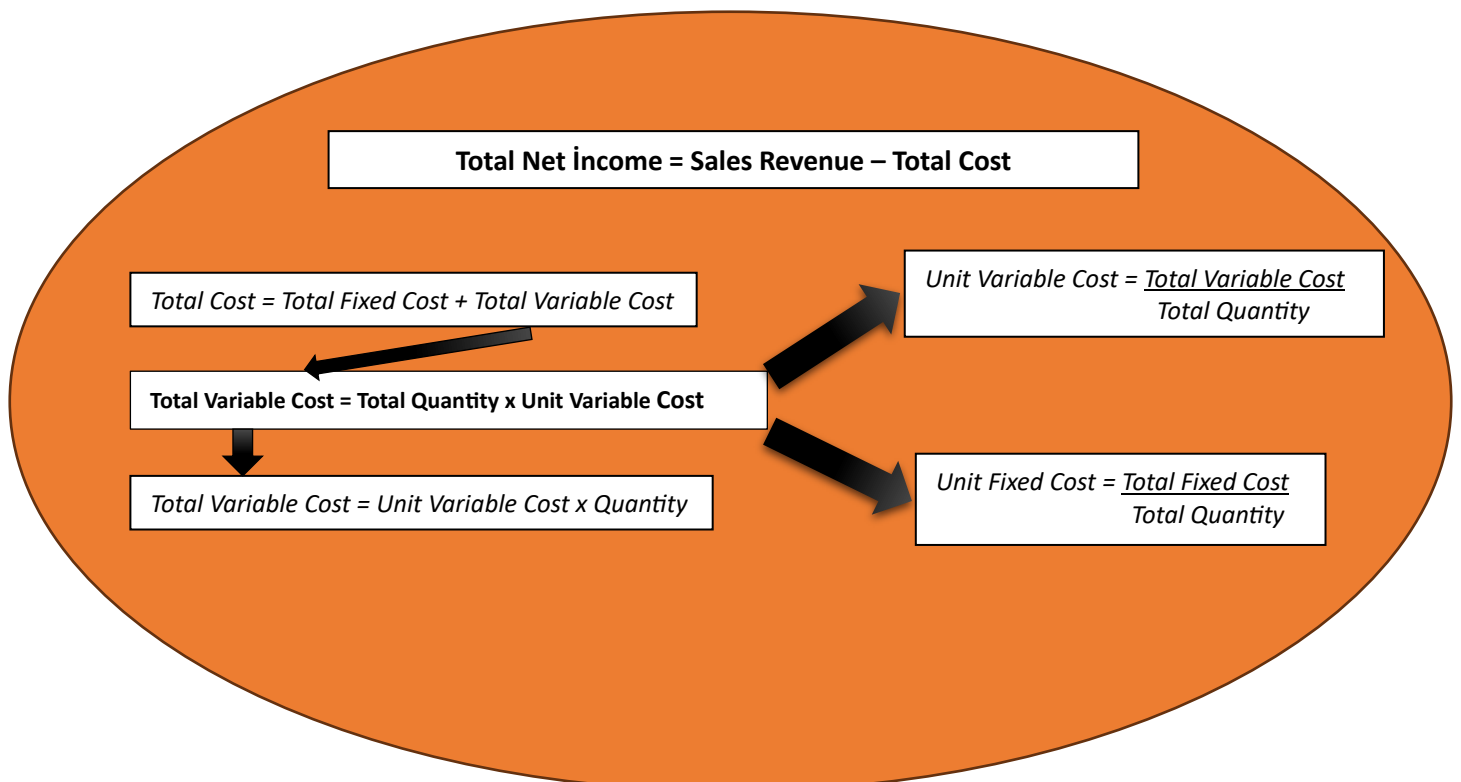
⇒ Rent Exp.Salary Exp

**Variable Cost** => Changes according to the volume of products.

⇒ Transportation Exp.The cost of raw material,energy costs.

**Mixed Cost** => The combination fixed and variable cost.

⇒ The salary of salesman, Getting a share of the sale of a place you rent out.



**ÖNEMLİ!!!**

**Product Cost = Direct Material + Direct Labor + Manufacturing Overhead**

**-Indirect Materials**

**-Indirect Labor**

**-Other Manufacturing Cost**

**Period Costs = Sales and Marketing Cost + General Administrative Costs**

**Prime Costs = Direct Material + Direct Labor**

**Conversion Cost = Direct Labor + Manufacturing Overhead**

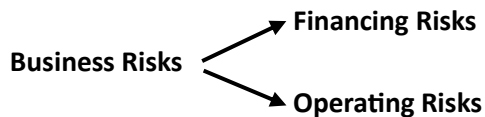
### Cost-Volume-Profit Analysis

+ enables us to scrutinize the relations among cost , volume , and profit

+ an important management technique for the investigation of Dynamics of cost structure , profit , and volume.

**Total Contribution Margin = Total Revenues – Total Variable Costs**

**Unit Contribution Margin = Unit Selling Price – Unit Variable Cost**



|                    |          | A     | B     |
|--------------------|----------|-------|-------|
| (Sabit Maliyet)    | Fixed    | 80 br | 20 br |
| (Değişken Maliyet) | Variable | 20 br | 80 br |

❖ Sabit maliyet bir şirkette fazlaysa operating riski fazladır. Operating Riski azaltmak için sabit maliyeti düşürmemiz gerekir.

### Break-Even-Point Analysis

$$\text{BEP} = \frac{\text{Total Fixed Cost}}{\text{Unit Cont. Margin}} \longrightarrow \frac{\text{Total Fixed Cost}}{\text{Unit Selling Price} - \text{Unit Variable Price}}$$

- ❖ At the BEP , **total revenue is equal to total cost.**
- ❖ At the BEP , Corporation's net profit is zero.

### SINAV SORUSU

