

TOROS ÜNİVERSİTESİ

Faculty Of Economic, Administrative And Social Sciences
Business Administration (English)

Course Information

MANAGEMENT ACCOUNTING					
Code	Semester	Theoretical	Practice	National Credit	ECTS Credit
		Hour / Week			
MAN328	Spring	3	0	3	5

Prerequisites and co-requisites	
Language of instruction	English
Type	Elective
Level of Course	Bachelor's
Lecturer	Assist.Prof.Dr. Caner Atış
Mode of Delivery	Face to Face
Suggested Subject	You are required to attend classes regularly and participate in class discussions. For this course, it is nearly impossible to be successful without attending classes. Reading the assigned materials before coming to the class makes it easier to follow the course, to take notes and asking questions on the topics you do not understand. Reviewing class notes is also critical for success.
Professional practise (internship)	None
Objectives of the Course	This is an introduction to Management/Managerial Accounting. Accounting practice is complex. It involves the simultaneous application of numerous interrelated concepts. To provide effective learning, concepts are isolated and introduced in a logical sequence. The application of accounting concepts to business practice should be the end result rather than the starting point of the educational process. The primary object of this course is to provide the students with the basic concepts and fundamentals of Managerial Accounting.
Contents of the Course	Introduction to Managerial Accounting, Building Blocks of Managerial Accounting, Cost Behavior, Cost, Volume-Profit Analysis, Relevant Information and Short-Term Business Decisions, Activity-Based Costing and Other Cost Management Tools, The Master Budget and Responsibility Accounting, Flexible Budgets and Standard Costs, Performance Evaluation and Balanced Scorecard.

Learning Outcomes of Course

#	Learning Outcomes
1	Locate Managerial Accounting in the Management Information System (MIS).
2	Criticize the importance of ethics in preparation and interpretation of cost reports.
3	Classifies costs for various purposes.
4	Restate cost reports for decision making.
5	Prepare and interpret cost reports.
6	Propose solutions depending on cost reports.
7	Compare different cost systems and approaches.
8	Design and set up a costing system

Course Syllabus

#	Subjects	Teaching Methods and Technics
1	Introduction to Managerial Accounting	Lecture and Discussion
2	Building Blocks of Managerial Accounting	Lecture and Discussion

3	Cost Behavior: Analysis and Use	Lecture and Discussion
4	Cost, Volume-Profit Analysis	Short Theoretical Summary and Applications
5	Cost, Volume-Profit Analysis	Short Theoretical Summary and Applications
6	Cost, Volume-Profit Analysis	Short Theoretical Summary and Applications
7	Relevant Information and Short-Term Business Decisions	Short Theoretical Summary and Applications
8	Mid-term Exam	
9	Relevant Information and Short-Term Business Decisions	Short Theoretical Summary and Applications
10	Relevant Information and Short-Term Business Decisions	Short Theoretical Summary and Applications
11	Activity-Based Costing and Other Cost Management Tools	Short Theoretical Summary
12	The Master Budget and Responsibility Accounting	Short Theoretical Summary
13	Flexible Budgets and Standard Costs: An Introduction	Short Theoretical Summary
14	Performance Evaluation and Balanced Scorecard	Short Theoretical Summary
15	Review	Short Theoretical Summary
16	Final Exam	

Course Syllabus

#	Material / Resources	Information About Resources	Reference / Recommended Resources
1	Charles T. HORNGREN, Srikant M. DATAR, Madhav V. RAJAN: Cost Accounting : A Managerial Emphasis, 15th Edition, Pearson Education, 2014.	Textbook	Önerilen Kaynak
2	Prof.Dr.Kamil Büyükmirza, 2014. Maliyet ve Yönetim Muhasebesi, 19. Baskı, Gazi Kitabevi.	Textbook	Referans
3	Ray H. Garrison, Eric W. Noreen, MANAGERIAL ACCOUNTING, Tenth Edition, (McGraw-Hill, 2003)	Textbook	Referans
4	Charles T. HORNGREN, Srikant M. DATAR, George FOSTER: Cost Accounting: A Managerial Emphasis, 11th Edition, Prentice Hall, 2003.	Textbook	Referans
5	Peter C. Brewer, Ray H. Garrison, Eric W. Noreen, Introduction to Managerial Accounting, 5th Edition, McGraw-Hill Irwin, 2010.	Textbook	Referans
6	http://www.tesmer.org.tr	Internet	Referans
7	http://www.turmob.org.tr/	Internet	Referans

Method of Assessment

#	Weight	Work Type	Work Title
1	40%	Mid-Term Exam	Mid-Term Exam
2	60%	Final Exam	Final Exam

Relationship between Learning Outcomes of Course and Program Outcomes

#	Learning Outcomes	Program Outcomes	Method of Assessment
1	Locate Managerial Accounting in the Management Information System (MIS).		1
2	Criticize the importance of ethics in preparation and interpretation of cost reports.		1
3	Classifies costs for various purposes.		1
4	Restate cost reports for decision making.		1
5	Prepare and interpret cost reports.		2
6	Propose solutions depending on cost reports.		2
7	Compare different cost systems and approaches.		2
8	Design and set up a costing system		2

PS. The numbers, which are shown in the column Method of Assessment, presents the methods shown in the previous table, titled as Method of Assessment.

Work Load Details

#	Type of Work	Quantity	Time (Hour)	Work Load
1	Course Duration	14	3	42
2	Course Duration Except Class (Preliminary Study, Enhancement)	14	4	56
3	Presentation and Seminar Preparation	0	0	0
4	Web Research, Library and Archival Work	0	0	0
5	Document/Information Listing	0	0	0
6	Workshop	0	0	0
7	Preparation for Midterm Exam	1	8	8
8	Midterm Exam	1	2	2
9	Quiz	0	0	0
10	Homework	0	0	0
11	Midterm Project	0	0	0
12	Midterm Exercise	0	0	0
13	Final Project	0	0	0
14	Final Exercise	0	0	0
15	Preparation for Final Exam	1	10	10
16	Final Exam	1	2	2
				120