



AYDIN ADNAN MENDERES UNIVERSITY COURSE INFORMATION FORM

Course Title		Management Accounting							
Course Code		İŞT253		Couse Level		Short Cycle (Associate's Degree)			
ECTS Credit	3	Workload	75 (Hours)	Theory	2	Practice	0	Laboratory	0
Objectives of the Course		Giving management accounting concepts and techniques and using this information in economic decision making process.							
Course Content		It contains the necessary information to compile and report the financial information required by the business and aims to enable the students to acquire the ability to produce the information needed by various management levels to make decisions. Topics include accounting analysis and management decision-making, information for planning purposes, cost-volume profit analysis, break-even analysis, using budgets as a planning tool, and production budgets.							
Work Placement		N/A							
Planned Learning Activities and Teaching Methods				Explanation (Presentation)					
Name of Lecturer(s)									

Assessment Methods and Criteria

Method	Quantity	Percentage (%)
Midterm Examination	1	40
Final Examination	1	70

Recommended or Required Reading

1	Yönetim Muhasebesi, Sait Y. Kaygusuz, Şükrü Dokur
---	---

Week	Weekly Detailed Course Contents	
1	Theoretical	Introduction to management accounting
2	Theoretical	Cost concepts and classification
3	Theoretical	Cost concepts and classification
4	Theoretical	Cost-Volume-Profit Analysis
5	Theoretical	Cost-Volume-Profit Analysis
6	Theoretical	Direct Costing
7	Intermediate Exam	midterm
8	Theoretical	Profit Planning
9	Theoretical	Profit Planning
10	Theoretical	Flexible budgeting and difference analysis
11	Theoretical	Flexible budgeting and difference analysis
12	Theoretical	Responsibility accounting and profitability analysis
13	Theoretical	Responsibility accounting and profitability analysis
14	Theoretical	Standard Costing
15	Final Exam	Final Examination

Workload Calculation

Activity	Quantity	Preparation	Duration	Total Workload
Lecture - Theory	13	2	2	52
Lecture - Practice	8	0	2	16
Midterm Examination	1	2	1	3



Final Examination	1	2	2	4
Total Workload (Hours)				75
[Total Workload (Hours) / 25*] = ECTS				3
*25 hour workload is accepted as 1 ECTS				

Learning Outcomes

1	Gaining general knowledge of management accounting
2	To gain appropriate decision making ability by establishing cost, volume and profit relation
3	Gain the ability to analyze and use cost information in decision making
4	Calculate costs according to Stage and Order costing systems.
5	Can calculate the level of sales required to achieve break-even point and targeted profitability level.

Programme Outcomes (Business Administration Management)

1	To be able to use the theoretical knowledge in business management in working life
2	Having the ability to use the management functions of the business and following new management techniques
3	To be able to fulfill the legal responsibilities of the operator, to have the knowledge and equipment to follow and implement the relevant legislation
4	To be able to use the information and communication technologies at the level required by the field, to adapt the new technologies to the operating systems by following the technological changes
5	To identify, analyze and bring solutions to problems encountered in professional practice
6	Managing business financing; bringing a solution to the financial problems by making the financial analysis of the business
7	Gaining the ability to manage the business by ensuring that the human resources operate and develop efficiently in line with business objectives
8	To be able to comprehend the basic functions of production and marketing as a whole and to be able to apply new production and marketing techniques
9	To be able to perform cost calculations in enterprises, to hold accounting records, to prepare financial statements and to be able to interpret
10	Having professional ethical values sought in the qualified personnel required by the market, and able to use Turkish language effectively in written and oral communication; To be able to have professional foreign language knowledge that can make international correspondences related to the field
11	Having analytical analysis, interpretation, evaluation and solution skills of field related information
12	To be able to follow and apply current and economic developments in national and international framework related to his / her profession

Contribution of Learning Outcomes to Programme Outcomes 1:Very Low, 2:Low, 3:Medium, 4:High, 5:Very High

	L1	L2
P6	4	4

