



AYDIN ADNAN MENDERES UNIVERSITY COURSE INFORMATION FORM

Course Title		Management Accounting							
Course Code		IYO208		Course Level		Short Cycle (Associate's Degree)			
ECTS Credit	3	Workload	76 (Hours)	Theory	3	Practice	0	Laboratory	0
Objectives of the Course		Learning how to contribute to the management to decide with the accounting knowledge.							
Course Content		Introduction to the Management Accounting, relationship between cost accounting-financial accounting and managerial accounting, Cost-Volume-Profit analysis, The current cost analysis of management decisions, Standard costing and control, business budgets.							
Work Placement		N/A							
Planned Learning Activities and Teaching Methods				Explanation (Presentation)					
Name of Lecturer(s)		Lec. Durmuş Ali KIZILYALÇIN							

Assessment Methods and Criteria

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

Recommended or Required Reading

1	BÜYÜKMİRZA Kamil, Maliyet ve Yönetim Muhasebesi, Gazi Kitabevi, Ankara
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Week	Weekly Detailed Course Contents	
1	Preparation Work	Related chapter in the course book
2	Preparation Work	Related chapter in the course book
3	Preparation Work	Related chapter in the course book
4	Preparation Work	Related chapter in the course book
5	Preparation Work	Related chapter in the course book
6	Preparation Work	Related chapter in the course book
7	Preparation Work	Related chapter in the course book
8	Preparation Work	Related chapter in the course book
9	Theoretical & Practice	Midterm Exam
10	Preparation Work	Related chapter in the course book
11	Preparation Work	Related chapter in the course book
12	Preparation Work	Related chapter in the course book
13	Preparation Work	Related chapter in the course book
14	Preparation Work	Related chapter in the course book
15	Final Exam	Final Exam

Workload Calculation

Activity	Quantity	Preparation	Duration	Total Workload
Lecture - Theory	14	1	3	56
Midterm Examination	1	8	1	9
Final Examination	1	10	1	11
Total Workload (Hours)				76
[Total Workload (Hours) / 25*] = ECTS				3

*25 hour workload is accepted as 1 ECTS

Learning Outcomes

1	Explain the relationship between cost accounting-financial accounting and managerial accounting
2	Explain the importance of management accounting for businesses.
3	Explain Cost-Volume-Profit analysis
4	Explain fixed, variable, semi-fixed and semi-variable cost concepts.



5	Learning cost and variance analysis
6	Learning pricing method

Programme Outcomes (Cooperatives)

1	Define the problems at micro and macro levels in cooperatives area and gain the ability of solution
2	Gain the ability of applying accounting transactions in cooperatives and Gain the ability of get and comment of datas in cooperatives area
3	Gain the ability of executing establishment and functioning of cooperatives and top organizations independently
4	Gain the ability of create solidarity culture and communication so they can fulfill duties and responsibilities
5	Gain the ability of applying the knowledges about economics, business, law and communication on cooperatives areas.
6	Gain the ability of watching, global, international and local cooperatives acts and improvements

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

	L1	L2	L3	L4	L5	L6
P1	2	2	3	3	4	4
P2	5	5	4	4	3	4
P3	2	2	2	2	4	4
P4	2	2	2	2	3	4
P5	3	3	3	3	4	4
P6	2	2	2	2	4	4

