



AYDIN ADNAN MENDERES UNIVERSITY COURSE INFORMATION FORM

Course Title		Operating Budgets							
Course Code		IYO156		Course Level		Short Cycle (Associate's Degree)			
ECTS Credit	3	Workload	73 (Hours)	Theory	2	Practice	0	Laboratory	0
Objectives of the Course		Aim of this lesson is to explain basic elements of business enterprice budget.							
Course Content		Concept of Budget, Principle and limit of the Business Enterprice Budget.							
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	HAFTACI, Vasfi; İşletme Bütçeleri, Beta Basım Yayın, 2009.
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Week	Weekly Detailed Course Contents	
1	Theoretical	Budget concept
	Preparation Work	Related chapter in the course book
2	Theoretical	Budget preparation- Stable Budgeting
	Preparation Work	Related chapter in the course book
3	Theoretical	Stable Budgeting
	Preparation Work	Related chapter in the course book
4	Theoretical	Flexible Budgeting(1)
	Preparation Work	Related chapter in the course book
5	Theoretical	Flexible Budgeting(2)
	Preparation Work	Related chapter in the course book
6	Theoretical	Budget control(Responsibility Reports-Overview)
	Preparation Work	Related chapter in the course book
7	Theoretical	Budget control(standard determination- deviation analysis)
	Preparation Work	Related chapter in the course book
8	Theoretical	Budget control(cost reporting and pricing)
	Preparation Work	Related chapter in the course book
9	Intermediate Exam	Midterm Exam
10	Theoretical	Budget control(profit planning- financial analysis)
	Preparation Work	Related chapter in the course book
11	Theoretical	Budget control(financial analysis- activity-based costing)
	Preparation Work	Related chapter in the course book
12	Theoretical	Budget control(new approaches)
	Preparation Work	Related chapter in the course book
13	Theoretical	Business budget practices(1)
	Preparation Work	Related chapter in the course book
14	Theoretical	Business budget practices(2)
	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	2	42
Midterm Examination	1	11	1	12
Final Examination	1	18	1	19
Total Workload (Hours)				73
[Total Workload (Hours) / 25*] = ECTS				3

*25 hour workload is accepted as 1 ECTS

Learning Outcomes

1	can describe basic concepts related to business budget
2	Place of business management and explains the importance of budgets
3	Explain the principles of the budget should be considered in the preparation of the budget
4	The subject of activity of the company prepares budget
5	can learn budget preparation and the kind of budgeting
6	can make business budget analysis

Programme Outcomes (Business Administration Management)

1	Use the economical information obtained in micro and macro scale, in their occupational lives.
2	Use information and communication technologies at the level required by their field.
3	Manage business finance, analyze business financial situation, and solve financial problems.
4	Gain management skill by managing and enhancing human resource effectively in accordance with business aims
5	Understand production and marketing functions as a whole, have proficiency in applying new production and marketing techniques.
6	Have proficiency in calculating cost, making entry, preparing and interpreting financial statements
7	Have proficiency in using business management function and applying and following new management techniques
8	Have proficiency for performing legal responsibilities of business, following and applying legislation
9	Have proficiency in following and applying vocational current and economic developments in national and international area.
10	Take responsibilities as a team member when dealing with issues and problems encountered in practice
11	Have the ability to use the computer and the required packaged software
12	Have the professional ethics in business life and business relations

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	3	3	3	2	2	2
P2	1	1	1	2	2	2
P3	4	4	4	3	3	5
P4	2	2	2	1	1	1
P5	1	1	1	3	3	3
P6	4	4	4	3	3	4
P7	2	2	2	2	2	1
P8	1	1	1	2	2	1
P9	2	2	2	1	1	1
P10	2	2	2	1	1	1
P11	1	1	1	3	1	3
P12	3	3	3		1	1

