

## AYDIN ADNAN MENDERES UNIVERSITY COURSE INFORMATION FORM

Course Title Management Accounting										
Course Code		IYO208		Couse 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			to the m	ana	gement to d	ecide with th	e 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		N/A								
Planned Learning Activities and Teaching Methods			Explan	atior	n (Presentat	tion)				
Name of Lecturer(s) Lec. Durmuş Ali KIZILYALÇ			IN							

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

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)								
	3							
*25 hour workload is accepted as 1 ECTS								

Learn	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** (Business Administration Management) 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. Manage business finance, analyze business financial situation, and solve financial problems. 3 4 Gain management skill by managing and enhancing human resource effectively in accordance with business aims Understand production and marketing functions as a whole, have proficiency in applying new production and marketing 5 techniques. Have proficiency in calculating cost, making entry, preparing and interpreting financial statements 6 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. Take responsibilities as a team member when dealing with issues and problems encountered in practice 10 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	2	1	2	2	1	1
P2	1	1	3	1	1	1
P3	3	1	5	3	1	1
P4	1	3	1	1	3	3
P5	1	1	3	3	1	1
P6	4	1	5	4	1	1
P7	3	3	3	2	3	3
P8	3	1	2	1	1	1
P9	3	2	1	1	2	2
P10	1	2	1	1	2	2
P11	2	3	3	1	3	3
P12	1	3	1	1	3	3

