



AYDIN ADNAN MENDERES UNIVERSITY COURSE INFORMATION FORM

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|--|---|--|------------|----------------------------|---|----------------------------------|---|------------|---|
| 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

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| 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

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|---|--|
| 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 |

