



AYDIN ADNAN MENDERES UNIVERSITY COURSE INFORMATION FORM

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

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| 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

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|---|---|
| 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. |



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| 5 | Learning cost and variance analysis |
| 6 | Learning pricing method |

