# AYDIN ADNAN MENDERES UNIVERSITY
## COURSE INFORMATION FORM

| Course Title | | Management Control Systems | | | | | |
|---|---|---|---|---|---|---|---|
| Course Code | | İŞLE642 | | Couse Level | Third Cycle (Doctorate Degree) | | |
| ECTS Credit | 5 | Workload | 127 *(Hours)* | Theory | 3 | Practice | 0 | Laboratory | 0 |
| Objectives of the Course | | Accounting tools for management of scarce resources is to introduce a business to use the most appropriate way. | | | | | |
| Course Content | | Course costs, cost-volume-profit analysis, the current cost concept; pricing | | | | | |
| Work Placement | | N/A | | | | | |
| Planned Learning Activities and Teaching Methods | | Explanation (Presentation), Demonstration, Discussion, Case Study | | | | | |
| Name of Lecturer(s) | | Prof. Çağrı KÖROĞLU | | | | | |

## Assessment Methods and Criteria

| Method | Quantity | Percentage (%) |
|---|---|---|
| Midterm Examination | 1 | 40 |
| Final Examination | 1 | 60 |

## Recommended or Required Reading

| | |
|---|---|
| 1 | Büyükmirza Kamil, Maliyet ve Yönetim Muhasebesi, Gazi Kitabevi, Ankara, 2009. |
| 2 | Yükçü Süleyman, Yönetim Muhasebesi,Altın Nokta Basım Yayın, İzmir, 2007. |
| 3 | Gürdal Kadir, Maliyet Yönetiminde Güncel Yaklaşımlar, Siyasal Kitabevi, Ankara, 2007. |

| Week | Weekly Detailed Course Contents | |
|---|---|---|
| 1 | Theoretical | Cost behavior |
| | Preparation Work | Büyükmirza Kamil, Maliyet ve Yönetim Muhasebesi, Gazi Kitabevi, Ankara, 2009. |
| 2 | Theoretical | Current costs and decision-making |
| | Preparation Work | Büyükmirza Kamil, Maliyet ve Yönetim Muhasebesi, Gazi Kitabevi, Ankara, 2009. |
| 3 | Theoretical | Cost volume profit relationships |
| | Preparation Work | Büyükmirza Kamil, Maliyet ve Yönetim Muhasebesi, Gazi Kitabevi, Ankara, 2009. |
| 4 | Theoretical | Cost distributions |
| | Preparation Work | Büyükmirza Kamil, Maliyet ve Yönetim Muhasebesi, Gazi Kitabevi, Ankara, 2009. |
| 5 | Theoretical | Activity-based costing |
| | Preparation Work | Büyükmirza Kamil, Maliyet ve Yönetim Muhasebesi, Gazi Kitabevi, Ankara, 2009. |
| 6 | Theoretical | Order Cost System I |
| | Preparation Work | Büyükmirza Kamil, Maliyet ve Yönetim Muhasebesi, Gazi Kitabevi, Ankara, 2009. |
| 7 | Theoretical | Order Cost System II |
| | Preparation Work | Büyükmirza Kamil, Maliyet ve Yönetim Muhasebesi, Gazi Kitabevi, Ankara, 2009. |
| 8 | Intermediate Exam | Midterm Exams |
| 9 | Theoretical | Process Cost Systems |
| | Preparation Work | Büyükmirza Kamil, Maliyet ve Yönetim Muhasebesi, Gazi Kitabevi, Ankara, 2009. |
| 10 | Theoretical | Process Cost Systems |
| | Preparation Work | Büyükmirza Kamil, Maliyet ve Yönetim Muhasebesi, Gazi Kitabevi, Ankara, 2009. |
| 11 | Theoretical | Analysis of Variance |
| | Preparation Work | Büyükmirza Kamil, Maliyet ve Yönetim Muhasebesi, Gazi Kitabevi, Ankara, 2009. |
| 12 | Theoretical | Budgeting |
| | Preparation Work | Yükçü Süleyman, Yönetim Muhasebesi,Altın Nokta Basım Yayın, İzmir, 2007. |
| 13 | Theoretical | Performance analysis |
| | Preparation Work | Büyükmirza Kamil, Maliyet ve Yönetim Muhasebesi, Gazi Kitabevi, Ankara, 2009. |
| 14 | Theoretical | New approaches |
| | Preparation Work | Gürdal Kadir, Maliyet Yönetiminde Güncel Yaklaşımlar, Siyasal Kitabevi, Ankara, 2007. |

| 15 | Theoretical | Current issues |
|----|-------------|----------------|
|    | Preparation Work | Güncel Makaleler |
| 16 | Final Exam | Final Exams |
| 17 | Final Exam | Final Exams |

## Workload Calculation

| Activity | Quantity | Preparation | Duration | Total Workload |
|----------|----------|-------------|----------|----------------|
| Lecture - Theory | 14 | 2 | 3 | 70 |
| Midterm Examination | 1 | 25 | 1 | 26 |
| Final Examination | 1 | 30 | 1 | 31 |
| | | | Total Workload (Hours) | 127 |
| | | [Total Workload (Hours) / 25*] = **ECTS** | | 5 |

*25 hour workload is accepted as 1 ECTS*

## Learning Outcomes

| 1 | Knows Business budgeting, |
|---|---------------------------|
| 2 | Knows Variance analysis, |
| 3 | Knows feasibility studies |
| 4 | |
| 5 | |

## Programme Outcomes *(Business Administration Doctorate)*

| 1 | To be able do and report scientific research and acquire skills for doing independent work |
|----|--------|
| 2 | Have ethical sensitivity in plannning and carrying out a scientific work |
| 3 | Be able to use the qualitative and quantitative reseach techniques appropriately in scientific work |
| 4 | Acquire team working skills to carry out disciplinary and interdisciplinary work |
| 5 | Develop competencies for preparing projects for business |
| 6 | Acquire skills for intiative, creativity and acting independent |
| 7 | Be able to adjust to new circumstances and gain problem solving skills |
| 8 | Be able to convey thoughts and suggestions supported by the qualitative and quantitative data effectively to the experts and non-experts of the area using written, verbal and non-verbal communication skills |
| 9 | Gain the necessary experience and capabilities for a productive and competent career in teaching and research |
| 10 | Be able to select and use the appropriate mathematical and statiscal methods in scientific work. |

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

|      | L1 | L2 | L3 | L4 | L5 |
|------|----|----|----|----|----|
| P1   | 2  | 2  | 2  | 3  | 3  |
| P2   | 4  | 4  | 1  | 2  | 3  |
| P3   | 4  | 4  | 4  | 4  | 3  |
| P4   | 2  | 3  | 2  | 3  | 4  |
| P5   | 4  | 4  | 2  | 2  | 2  |
| P6   | 4  | 2  | 2  | 4  | 2  |
| P7   | 4  | 3  | 3  | 3  | 2  |
| P8   | 2  | 3  | 3  | 3  | 3  |
| P9   | 2  | 3  | 3  | 3  | 3  |
| P10  | 2  | 2  | 3  | 2  | 3  |