



AYDIN ADNAN MENDERES UNIVERSITY COURSE INFORMATION FORM

Course Title		Financial and Managerial Accounting							
Course Code		İŞLE507		Course Level		Second Cycle (Master's Degree)			
ECTS Credit	5	Workload	127 (<i>Hours</i>)	Theory	3	Practice	0	Laboratory	0
Objectives of the Course		Will focus on the relation between cost accounting and financial accounting and business solutions to problems encountered in his life will be produced.							
Course Content		Course costs, cost-volume-profit analysis, the current cost concept; pricing concepts of distribution costs, management control systems, budgeting, deviation analysis, performance measurement of sections; transfer pricing.							
Work Placement		N/A							
Planned Learning Activities and Teaching Methods				Explanation (Presentation), Discussion					
Name of Lecturer(s)		Prof. Feriştah SÖNMEZ							

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	TMS, Türkiye Muhasebe Standartları, 2011.
4	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	Job 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	Analysis of Variance
	Preparation Work	Yükçü Süleyman, Yönetim Muhasebesi,Altın Nokta Basım Yayın, İzmir, 2007.
11	Theoretical	Budgeting and Performance Analysis
	Preparation Work	Yükçü Süleyman, Yönetim Muhasebesi,Altın Nokta Basım Yayın, İzmir, 2007.
12	Theoretical	International Accounting Standards
	Preparation Work	TMS, Türkiye Muhasebe Standartları, 2011.
13	Theoretical	New approaches
	Preparation Work	Gürdal Kadir, Maliyet Yönetiminde Güncel Yaklaşımlar, Siyasal Kitabevi, Ankara, 2007.
14	Theoretical	Current issues



14	Preparation Work	Güncel Makaleler
15	Preparation Work	Büyükmirza Kamil, Maliyet ve Yönetim Muhasebesi, Gazi Kitabevi, Ankara, 2009.
16	Final Exam	Final Exam
17	Final Exam	Final Exam

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	Business budgeting, cost systems
2	Variance analysis,
3	Current approaches to management accounting,
4	Relationship between Financial Accounting and Cost Accounting
5	

Programme Outcomes (Business Administration Master's Without Thesis)

1	To equip the students from different academic backgrounds with the theoretical and practical information in the fundamental fields of business (i.e. Production management, marketing, accounting and finance, management and organization, and quantitative methods)
2	Be able to make financial analysis in micro and macro level and develop skills in the analysis of the primary and secondary markets; evaluation of the financial structure of the firms and interpretation of accounting reports and financial statements.
3	Be able to use mathematical, statistical and econometric models in the field of business develop skills for interpreting quantitative data, using data in the decision making process and be able to use statistical forecasting methods
4	To have knowledge about the management techniques, be able to assume responsibility in dealing with unforeseeable and complex problems as an individual and group member and develop leadership and communication skills.
5	Be able to understand principles of marketing, marketing research, market share estimation, market segmentation, market positioning, target markets, marketing mix and the place of marketing department in a business organization, the concept of internationalization

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	3	4	2	3	5
P2	3	3	5	5	3
P3	4	5	3	4	4
P4	3	3	4	2	2
P5	3	4	3	3	5

