



AYDIN ADNAN MENDERES UNIVERSITY COURSE INFORMATION FORM

Course Title		Management Accounting							
Course Code		ISL202		Course Level		First Cycle (Bachelor's Degree)			
ECTS Credit	5	Workload	127 (<i>Hours</i>)	Theory	3	Practice	0	Laboratory	0
Objectives of the Course		To educate students about managerial accounting concepts and techniques and utilize this knowledge in the economical decision making process.							
Course Content		The role ofmanagement accounting, cost accounting and its relationship with the financial accounting, the type of cost in enterprises, classification, identification and use for managerial decision making, cost analysis, profit analysis, business budgets, budgeted balance sheet.							
Work Placement		N/A							
Planned Learning Activities and Teaching Methods				Explanation (Presentation), Discussion					
Name of Lecturer(s)		Prof. Feriřtah SÖNMEZ							

Prerequisites & Co-requisites

ECTS Requisite	55
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Assessment Methods and Criteria

Method	Quantity	Percentage (%)
Midterm Examination	1	40
Final Examination	1	70

Recommended or Required Reading

1	YÜKÇÜ Süleyman, Yönetim Muhasebesi, Birleşik Matbaacılık, İzmir, 2007.
2	YÜKÇÜ, Süleyman, Çözümlü Maliyet ve Yönetim Muhasebesi Problemleri, Altın Nokta Basım Dağıtım, İzmir, 2007
3	BÜYÜKMİRZA, Kamil, Maliyet ve Yönetim Muhasebesi, Gazi Kitabevi, Ankara, 2009

Week	Weekly Detailed Course Contents	
1	Theoretical	Introduction to Managerial Accounting
	Preparation Work	YÜKÇÜ Süleyman, Yönetim Muhasebesi, Birleşik Matbaacılık, İzmir, 2007. YÜKÇÜ, Süleyman, Çözümlü Maliyet ve Yönetim Muhasebesi Problemleri, Altın Nokta Basım Dağıtım, İzmir, 2007 BÜYÜKMİRZA, Kamil, Maliyet ve Yönetim Muhasebesi, Gazi Kitabevi, Ankara, 2009
2	Theoretical	Cost concepts and classification
	Preparation Work	YÜKÇÜ Süleyman, Yönetim Muhasebesi, Birleşik Matbaacılık, İzmir, 2007. YÜKÇÜ, Süleyman, Çözümlü Maliyet ve Yönetim Muhasebesi Problemleri, Altın Nokta Basım Dağıtım, İzmir, 2007 BÜYÜKMİRZA, Kamil, Maliyet ve Yönetim Muhasebesi, Gazi Kitabevi, Ankara, 2009
3	Theoretical	Cost concepts and classification
	Preparation Work	YÜKÇÜ Süleyman, Yönetim Muhasebesi, Birleşik Matbaacılık, İzmir, 2007. YÜKÇÜ, Süleyman, Çözümlü Maliyet ve Yönetim Muhasebesi Problemleri, Altın Nokta Basım Dağıtım, İzmir, 2007 BÜYÜKMİRZA, Kamil, Maliyet ve Yönetim Muhasebesi, Gazi Kitabevi, Ankara, 2009
4	Theoretical	Cost-Volume-Profit Analysis
	Preparation Work	YÜKÇÜ Süleyman, Yönetim Muhasebesi, Birleşik Matbaacılık, İzmir, 2007. YÜKÇÜ, Süleyman, Çözümlü Maliyet ve Yönetim Muhasebesi Problemleri, Altın Nokta Basım Dağıtım, İzmir, 2007
5	Theoretical	Cost-Volume-Profit Analysis
	Preparation Work	YÜKÇÜ Süleyman, Yönetim Muhasebesi, Birleşik Matbaacılık, İzmir, 2007. YÜKÇÜ, Süleyman, Çözümlü Maliyet ve Yönetim Muhasebesi Problemleri, Altın Nokta Basım Dağıtım, İzmir, 2007
6	Theoretical	Direct costing
	Preparation Work	YÜKÇÜ Süleyman, Yönetim Muhasebesi, Birleşik Matbaacılık, İzmir, 2007. YÜKÇÜ, Süleyman, Çözümlü Maliyet ve Yönetim Muhasebesi Problemleri, Altın Nokta Basım Dağıtım, İzmir, 2007
7	Theoretical	Direct costing
	Preparation Work	YÜKÇÜ Süleyman, Yönetim Muhasebesi, Birleşik Matbaacılık, İzmir, 2007. YÜKÇÜ, Süleyman, Çözümlü Maliyet ve Yönetim Muhasebesi Problemleri, Altın Nokta Basım Dağıtım, İzmir, 2007
8	Intermediate Exam	Midterm Exams
9	Theoretical	Profit planning



9	Preparation Work	YÜKÇÜ Süleyman, Yönetim Muhasebesi, Birleşik Matbaacılık, İzmir, 2007. YÜKÇÜ, Süleyman, Çözümlü Maliyet ve Yönetim Muhasebesi Problemleri, Altın Nokta Basım Dağıtım, İzmir, 2007
10	Theoretical	Flexible budgets and variance analysis
	Preparation Work	YÜKÇÜ Süleyman, Yönetim Muhasebesi, Birleşik Matbaacılık, İzmir, 2007. YÜKÇÜ, Süleyman, Çözümlü Maliyet ve Yönetim Muhasebesi Problemleri, Altın Nokta Basım Dağıtım, İzmir, 2007
11	Theoretical	Flexible budgets and variance analysis
	Preparation Work	YÜKÇÜ Süleyman, Yönetim Muhasebesi, Birleşik Matbaacılık, İzmir, 2007. YÜKÇÜ, Süleyman, Çözümlü Maliyet ve Yönetim Muhasebesi Problemleri, Altın Nokta Basım Dağıtım, İzmir, 2007
12	Theoretical	Responsibility accounting and profitability analysis
	Preparation Work	YÜKÇÜ Süleyman, Yönetim Muhasebesi, Birleşik Matbaacılık, İzmir, 2007. YÜKÇÜ, Süleyman, Çözümlü Maliyet ve Yönetim Muhasebesi Problemleri, Altın Nokta Basım Dağıtım, İzmir, 2007
13	Theoretical	Responsibility accounting and profitability analysis
	Preparation Work	YÜKÇÜ Süleyman, Yönetim Muhasebesi, Birleşik Matbaacılık, İzmir, 2007. YÜKÇÜ, Süleyman, Çözümlü Maliyet ve Yönetim Muhasebesi Problemleri, Altın Nokta Basım Dağıtım, İzmir, 2007
14	Theoretical	Standard costing.
	Preparation Work	YÜKÇÜ Süleyman, Yönetim Muhasebesi, Birleşik Matbaacılık, İzmir, 2007. YÜKÇÜ, Süleyman, Çözümlü Maliyet ve Yönetim Muhasebesi Problemleri, Altın Nokta Basım Dağıtım, İzmir, 2007
15	Theoretical	Discussion, problem solving for the final exam
	Preparation Work	YÜKÇÜ Süleyman, Yönetim Muhasebesi, Birleşik Matbaacılık, İzmir, 2007. YÜKÇÜ, Süleyman, Çözümlü Maliyet ve Yönetim Muhasebesi Problemleri, Altın Nokta Basım Dağıtım, İzmir, 2007 BÜYÜKMİRZA, Kamil, Maliyet ve Yönetim Muhasebesi, Gazi Kitabevi, Ankara, 2009
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	To be able to Interpret of accounting data,
2	To be able to use accounting data for decision making,
3	To be able to recognize cost systems that can be a basis for management decisions,
4	To be able use software that allows the use of cost data in management decisions.
5	It specializes in activity based costing, methods of costing combined and by-products.

Programme Outcomes (International Trade and Finance)

1	To become individuals having high intellectual capacity, improved social skills, positive thinking, the ability to adapt to different environments and institutions
2	To have technical equipment, flexible thinking and action ability and multiple language skills to be capable of working in international platforms
3	To be able to utilize the basic knowledge they obtained with an interdisciplinary approach to business, economics, etc. in creating expertise in the fields of International Trade and Finance in accordance with the requirements of the globalized business world
4	To develop suggested solutions and recommendations by informing the people and institutions predicting regional, national and international problems in the fields of international trade and finance with a proactive approach
5	To possess the ability of analytical thinking and the ability to synthesize with quantitative proficiency as required in the program
6	To have the characteristics to inquire and investigate the knowledge and skills acquired during the education process in relation to the requirements of existing market conditions
7	To identify and analyze the validity of theories related to the international trade and finance and their relationships regarding current conditions
8	To possess the knowledge of a second foreign language to the extent of their individual abilities, besides the competency in the English language to be able to communicate effectively
9	To have the qualifications of managing and being managed to solve existing and potential problems encountered in practice



10 To be able to organize activities that will contribute to the personal and professional development of the employees in the department where he/she holds an executive position

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	4
P2	3	4	3	3	5
P3	3	4	3	4	4
P4	3	4	5	4	3
P5	4	3	5	4	4
P6	5	4	5	3	4
P7	4	4	4	3	4
P8	4	4	4	4	4
P9	3	3	3	4	4
P10	2	4	4	5	5

