

# MANAGEMENT ACCOUNTING

1	Course Title:	MANAGEMENT ACCOUNTING
2	Course Code:	ISL3208
3	Type of Course:	Compulsory
4	Level of Course:	First Cycle
5	Year of Study:	3
6	Semester:	6
7	ECTS Credits Allocated:	5.00
8	Theoretical (hour/week):	3.00
9	Practice (hour/week):	0.00
10	Laboratory (hour/week):	0
11	Prerequisites:	None
12	Language:	Turkish
13	Mode of Delivery:	Face to face
14	Course Coordinator:	Prof. Dr. Ümit Gücenme Gençoğlu
15	Course Lecturers:	Prof.Dr. Ümit GÜCENME GENÇOĞLU Prof.Dr. Sait Y. KAYGUSUZ
16	Contact information of the Course Coordinator:	umitgucenme@uludag.edu.tr 0224 294 10 47 Uludağ Üniversitesi İİBF İşletme Bölümü Görükle Bursa
17	Website:	
18	Objective of the Course:	Providing the necessary guidance for the use of financial statements and accounting data in the decisions to be taken by the business management and for the interpretation of financial statement data for managers
19	Contribution of the Course to Professional Development:	To be able to use the information in the financial statements for management rational business decisions
20	Learning Outcomes:	
	1	Gaining the ability to decide which information should be used for which decisions of the business
	2	Recognition of financial statements prepared in accordance with the standards that will be the basis for management decisions
	3	Gaining the ability to use accounting information produced according to accounting standards for management decisions
	4	Gaining cash and fund management skills
	5	Evaluating the auto-financing opportunities of the business
	6	Acquisition of cost management and internal control system concepts
	7	Understanding what information the costing systems provide to the management under what conditions
	8	Understanding the budgeting and audit process and its benefits
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21	Course Content:	
	Course Content:	

Week	Theoretical	Practice		
1	Financial reporting for information that will be the basis for management decisions, regulation of financial statements according to standards and differences from our tax practices			
2	Reading the financial position statement prepared in accordance with the standards by the managers and emphasizing the meaning of the information it contains for management decisions.			
3	Reading and interpretation of the statement of changes in equity and profit and loss statement prepared according to the standards by managers			
4	Calculation of commercial profit for useful financial information, calculation and reporting of legal taxes and deferred taxes			
5	Cash flow statement prepared in accordance with standards and benefits in terms of cash management			
6	What should be done for cash management? How to prepare a cash budget? Which methods are used to prepare proforma balance sheets in enterprises that cannot make budgeting?			
7	Fund flow charts, fundraising and auto-			
Activites		Number	Duration (hour)	Total Work Load (hour)
Theoretical	activities and the uses related to the activities calculated?	14	3.00	42.00
Practicals/Labs		0	0.00	0.00
Self study	What is the net working capital? In what situations is it needed for net working capital	14	3.00	42.00
Homeworks		0	0.00	0.00
8	Projects	0	0.00	0.00
Field Studies		0	0.00	0.00
Midterm Exams	Decisions	1	15.00	15.00
Others		14	2.00	28.00
Final Exams	What costing systems are there?	1	20.00	20.00
Total Work Load				147.00
Total work load/30	What are the advantages and disadvantages of these in terms of the information they			4.90
ECTS Credit of the Course				5.00
	Cost-volume profit analysis			
10	What is a management audit? What should be considered in the analysis of activities? What are the profitability rates? What are the financing strategies? What are creative accounting practices? Internal control system			
11	- Internal control system in businesses - Determining the best price, accepting or rejecting orders - Making decisions about producing or purchasing, determining the most suitable product mix			

<b>12</b>	What are the systematic and unsystematic risks? Management audit process	
<b>13</b>	- Internal and external growth paths in businesses - Definition of consolidated financial statements - Consolidated balance sheet examples in case of positive and negative goodwill and in the presence of minority shares	
<b>14</b>	Features of the consolidated income statement, examples and applications	

<b>22</b>	Textbooks, References and/or Other Materials:	- GÜCENME GENÇOĞLU, Ümit, Gürbüz GÖKÇEN, Başak ATAMAN, Fatih YILMAZ, Hakan CAVLAK( 2020), FİNANSAL RAPORLAMA STANDARTLARINA UYGUN HESAP PLANI UYGULAMALARI, Alfa Kitabevi, Bursa - AKDOĞAN, Nalan- Nejat TENKER, ( 2014), Finansal tablolar ve Mali analiz Teknikleri, Gazi Kitabevi, Ankara. - GÜCENME GENÇOĞLU, Ümit ( 2020), TMS/TFRS, BOBİ FRS Ve Vergi Mevzuatına Göre Envanter İşlemleri, , Alfa Aktüel yayınları, Bursa. - BÜYÜKMİRZA, Kamil (2018), Yönetim muhasebesi, Ankara. - Sait Y Kaygusuz, Yönetim Muhasebesi - ÖCAL, Fikret- Sadi IŞIKLILAR, ( 2015), İşletmelerde Planlama, Hilal yayıncılık, İstanbul. - ÖRTEN, Remzi- Hasan KAVAL, - Aydın KARAPINAR, (2014), Türkiye Muhasebe– Finansal Raporlama Standartları, Gazi Basımevi, Ankara. - GÜCENME GENÇOĞLU, Ümit- Yıldız Özerhan, - Selahattin Karabınar, (2013), Türkiye Finansal Raporlama Standartları, Sakarya Üniversitesi Sürekli Eğitim Uygulama ve Araştırma Merkezi Yayınları, Sakarya. - ÖZERHAN, Yıldız- Serap YANIK, (2012), IFRS/IAS ile Uyumlu TMS/ TFRS, TÜRMÖB Yayınları 427, Muhasebe Denetim Basın Yayın AŞ., Ankara. - PEHLİVANLI, Davut ( 2010 ), Modern İç Denetim, 1.b., Beta Yayınevi, İstanbul
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<b>23</b>	Assesment
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TERM LEARNING ACTIVITIES	NUMBER	WEIGHT
Midterm Exam	1	40.00
Quiz	0	0.00
Home work-project	0	0.00
Final Exam	1	60.00
Total	2	100.00
Contribution of Term (Year) Learning Activities to Success Grade		40.00
Contribution of Final Exam to Success Grade		60.00
Total		100.00
Measurement and Evaluation Techniques Used in the Course	Face to face/online multiplechoice/written exam	

<b>24</b>	<b>ECTS / WORK LOAD TABLE</b>
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<b>25</b>	<b>CONTRIBUTION OF LEARNING OUTCOMES TO PROGRAMME QUALIFICATIONS</b>															
	PQ1	PQ2	PQ3	PQ4	PQ5	PQ6	PQ7	PQ8	PQ9	PQ10	PQ11	PQ12	PQ13	PQ14	PQ15	PQ16
<b>ÖK1</b>	2	3	3	5	4	5	5	4	3	3	2	2	0	0	0	0

