

# ADMINISTRATIVE ACCOUNTING

1	Course Title:	ADMINISTRATIVE ACCOUNTING	
2	Course Code:	IIZ4301	
3	Type of Course:	Compulsory	
4	Level of Course:	First Cycle	
5	Year of Study:	4	
6	Semester:	7	
7	ECTS Credits Allocated:	3.00	
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:	Doç. Dr. ORHAN BOZKURT	
15	Course Lecturers:	Doç. Dr. ORHAN BOZKURT	
16	Contact information of the Course Coordinator:	obozkurt@uludag.edu.tr 224 2942695	
17	Website:		
18	Objective of the Course:	In order to achieve the objectives of businesses, preparation and reporting of financial information for decisions at various management levels	
19	Contribution of the Course to Professional Development:	Provides preparation and reporting of financial information for decisions to be taken at various management levels.	
20	Learning Outcomes:		
		1	Able to explain the role of accounting in managerial function
		2	Able to formulate cost functions
		3	Able to explain how cost volume profit analysis is used and for what purpose
		4	Able to analyze situations faced in making decisions
		5	Able to make cost analysis for management decisions
		6	Able to understand the process of determination of standards and make variance analysis
		7	Able to prepare budgets
		8	
		9	
		10	
21	Course Content:		
		<b>Course Content:</b>	
Week	Theoretical	Practice	
1	The role of managerial accounting and its relationship with cost accounting and financial accounting		
2	Cost Types, Cost Classifications and Using in Managerial Decisions		
3	Cost Analysis, Cost-Volume Relationship		

4	Determining cost volume relationship	
5	Methods used in determining cost volume relationship	
6	Cost-Volume-Profit Analysis: Profit function, Breakeven point, Contribution unit, contribution ratio, operating leverage, margin of safety	
7	Midterm exam	
8	Determining the most appropriate price, decisions about special order acceptance or rejection	
9	Make or buy, product mix decisions	
10	Technology selection decisions, making decisions about abandonment of producing a product	
11	Machine renewal decisions, the decisions about joint products	
12	Budgeting: The nature of the budget, budgeting process, preparing sales budget	
13	Budgeting: Production budget	
14	Budgeted income statement, budgeted balance sheet	

22	Textbooks, References and/or Other Materials:	Yönetim Muhasebesi- Kamil Büyükmirza Yönetim Muhasebesi- Sait Y Kaygusuz
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Activites		Number	Duration (hour)	Total Work Load (hour)
Midterm Exam	1	14	3.00	42.00
Theoretical Quiz	0	0.00	0.00	0.00
Practicals/Labs	0	0.00	0.00	0.00
Self study and preparation	0	0.00	0.00	0.00
Final Exam	1	60.00	24.00	24.00
Homeworks	0	0.00	0.00	0.00
Projects	0	0.00	0.00	0.00
Contribution of Term (Year) Learning Activities to	40.00	0.00	0.00	0.00
Field Studies	0	0.00	0.00	0.00
Midterm exams	1	60.00	24.00	24.00
Contribution of Final Exam to Success Grade	60.00	0.00	0.00	0.00
Others	0	0.00	0.00	0.00
Final Exams	1	24.00	24.00	24.00
Measurement and Evaluation Techniques Used in the	Face to face/ online multiple choice/ written exam			
Total Work Load				114.00

24	ECTS/WORK LOAD TABLE		3.00
	ECTS Credit of the Course		3.00

25	CONTRIBUTION OF LEARNING OUTCOMES TO PROGRAMME QUALIFICATIONS															
	PQ1	PQ2	PQ3	PQ4	PQ5	PQ6	PQ7	PQ8	PQ9	PQ10	PQ11	PQ12	PQ13	PQ14	PQ15	PQ16
ÖK1	3	3	3	4	2	3	4	5	2	2	4	5	0	0	0	0
ÖK2	3	2	2	4	2	3	3	3	4	3	2	5	0	0	0	0
ÖK3	3	3	3	4	2	3	3	3	3	3	1	2	0	0	0	0
ÖK4	1	2	4	2	3	2	2	3	2	2	2	3	0	0	0	0

ÖK5	3	1	1	3	2	2	2	2	2	1	3	2	0	0	0	0
ÖK6	3	2	2	1	3	2	2	2	3	2	2	1	0	0	0	0
ÖK7	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
LO: Learning Objectives    PQ: Program Qualifications																
Contribution Level:	1 very low			2 low			3 Medium			4 High			5 Very High			