

BUDGETING AND REPORTING IN BUSINESSES

1	Course Title:	BUDGETING AND REPORTING IN BUSINESSES	
2	Course Code:	IFY5309	
3	Type of Course:	Optional	
4	Level of Course:	Second Cycle	
5	Year of Study:	1	
6	Semester:	1	
7	ECTS Credits Allocated:	6.00	
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. SAIT YÜKSEL KAYGUSUZ	
15	Course Lecturers:	-	
16	Contact information of the Course Coordinator:	Prof. Dr. Ali İldır 0224 294 00 70	
17	Website:		
18	Objective of the Course:	Understanding the importance of budgets in terms of business management	
19	Contribution of the Course to Professional Development:	Participants understand the importance of the concept of budget and can plan and manage business activities more effectively.	
20	Learning Outcomes:		
		1	Understanding the importance of budgeting
		2	Understanding the budgeting process
		3	Gain ability to prepare budget
		4	Understanding the importance Reporting according to department
		5	Understanding the importance Responsibility Accounting
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21	Course Content:		
		Course Content:	
Week	Theoretical	Practice	
1	Budget concept and business budgeted concept		
2	Principles and aims of business budgets		
3	Relationship between budgeting and functions of management		
4	Budget preparation process		
5	Sales Forecast Techniques Sales budget		

6	Production budget	
7	Direct material budget	
8	Direct Labor budget	
9	Manufacturing Overhead Costs budget	
10	Cash budget	
11	Investment budget	
12	Proforma balance sheet and income statement	
13	Flexible budgeting and zero based budgeting	
14	Current subject at Budgeting	
22	Textbooks, References and/or Other Materials:	Prof. Dr.Vasfi Haftacı, İşletme Bütçeleri, Prof.Dr.Yüksel Koç Yalkın, Yönetim Aracı Olarak İşletme Bütçeleri Doç. Dr. Sait Kaygusuz-Dr.Şükrü Dokur, İşletmelerde Stratejik Planlama ve Bütçeleme
23	Assesment	
TERM LEARNING ACTIVITIES		NUMBE R
		WEIGHT
Midterm Exam		0
Quiz		0
Home work-project		0
Final Exam		1
Total		1
Contribution of Term (Year) Learning Activities to Success Grade		0.00
Contribution of Final Exam to Success Grade		100.00
Total		100.00
Measurement and Evaluation Techniques Used in the Course		Multiple choice or written exam
24	ECTS / WORK LOAD TABLE	

Activites	Number	Duration (hour)	Total Work Load (hour)
Theoretical	14	3.00	42.00
Practicals/Labs	0	0.00	0.00
Self study and preperation	14	3.00	42.00
Homeworks	1	10.00	10.00
Projects	0	0.00	0.00
Field Studies	0	0.00	0.00
Midterm exams	0	0.00	0.00
Others	10	6.00	60.00
Final Exams	1	20.00	20.00
Total Work Load			174.00
Total work load/ 30 hr			5.80
ECTS Credit of the Course			6.00

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	4	1	4	5	1	5	1	1	1	1	1	1	0	0	0	0
ÖK2	4	1	4	5	1	5	1	1	1	1	1	1	0	0	0	0
ÖK3	4	1	4	5	1	5	1	1	1	1	1	1	0	0	0	0
ÖK4	4	1	4	5	1	5	1	1	1	1	1	1	0	0	0	0
ÖK5	4	1	4	5	1	5	1	1	1	1	1	1	0	0	0	0
LO: Learning Objectives PQ: Program Qualifications																
Contribution Level:	1 very low			2 low			3 Medium			4 High			5 Very High			