# MANAGEMENT ACCOUNTING

| 1 | Course Title: | MANAGEMENT ACCOUNTING |
|---|---|---|
| 2 | Course Code: | IMD5304 |
| 3 | Type of Course: | Compulsory |
| 4 | Level of Course: | Second Cycle |
| 5 | Year of Study: | 1 |
| 6 | Semester: | 2 |
| 7 | ECTS Credits Allocated: | 7.00 |
| 8 | Theoretical (hour/week): | 3.00 |
| 9 | Practice (hour/week): | 0.00 |
| 10 | Laboratory (hour/week): | 0 |
| 11 | Prerequisites: | |
| 12 | Language: | Turkish |
| 13 | Mode of Delivery: | Face to face |
| 14 | Course Coordinator: | Prof. Dr. Orhan Bozkurt |
| 15 | Course Lecturers: | |
| 16 | Contact information of the Course Coordinator: | Doç. Dr. ORHAN BOZKURT<br>obozkurt@uludag.edu.tr<br>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: | |
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### Course Content:

| 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 |

| Activites | Number | Duration (hour) | Total Work Load (hour) |
|---|---|---|---|
| Midterm Exam | | | |
| Theoretical | 14 | 3.00 | 42.00 |
| Quiz | 0 | 0.00 | |
| Practicals/Labs | 0 | 0.00 | 0.00 |
| Self study and preperation | 14 | 5.00 | 70.00 |
| Final Exam | 1 | 100.00 | |
| Homeworks | 1 | 50.00 | 50.00 |
| Total | | | |
| Projects | 0 | 0.00 | 0.00 |
| Contribution of Term (Year) Learning Activities to | 0.00 | | |
| Field Studies | 0 | 0.00 | 0.00 |
| Midterm exams | | | |
| Contribution of Final Exam to Success Grade | 100.00 | 0.00 | 0.00 |
| Others | 0 | 0.00 | 0.00 |
| Final Exams | 1 | 50.00 | 50.00 |
| Measurement and Evaluation Techniques Used in the | Relative evaluation system (RES) | | |
| Total Work Load | | | 212.00 |
| Total workload/30 hours | | | 7.07 |
| ECTS Credit of the Course | | | 7.00 |

**24 ECTS / WORK LOAD TABLE**

| 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 | 2 | 3 | 3 | 5 | 0 | 5 | 5 | 4 | 3 | 3 | 0 | 2 | 0 | 0 | 0 | 0 |
| ÖK2 | 2 | 2 | 5 | 5 | 0 | 5 | 5 | 4 | 4 | 3 | 0 | 2 | 0 | 0 | 0 | 0 |
| ÖK3 | 2 | 3 | 5 | 5 | 0 | 5 | 5 | 4 | 4 | 3 | 0 | 2 | 0 | 0 | 0 | 0 |
| ÖK4 | 4 | 4 | 5 | 5 | 0 | 5 | 5 | 5 | 5 | 5 | 0 | 2 | 0 | 0 | 0 | 0 |

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| **ÖK5** | 4 | 4 | 5 | 5 | 0 | 5 | 0 | 5 | 5 | 5 | 0 | 2 | 0 | 0 | 0 | 0 |
| **ÖK6** | 2 | 2 | 5 | 5 | 0 | 3 | 3 | 3 | 3 | 3 | 0 | 2 | 0 | 0 | 0 | 0 |
| **ÖK7** | 5 | 5 | 5 | 5 | 0 | 5 | 5 | 5 | 5 | 5 | 0 | 2 | 0 | 0 | 0 | 0 |

**LO: Learning Objectives    PQ: Program Qualifications**

| Contribution Level: | 1 very low | 2 low | 3  Medium | 4 High | 5 Very High |
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