

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. Adem ÇABUK Prof.Dr. Ümit GÜCENME GENÇOĞLU Prof.Dr. İbrahim LAZOL Prof.Dr. Sait Y. KAYGUSUZ
16	Contact information of the Course Coordinator:	lale@uludag.edu.tr
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:	
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:	
	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	Cost-volume-profit analysis in production of more than one product (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	
Activites		
23	Theoretical Assessment	14
Practicals/Labs		0
Self study and preperation		14
Midterm Exam		1
Homeworks		0
Projects		0
Home work project		0
Field Studies		0
Midterm exams		1
Total		2
Others		14
Contribution of Term (Year) Learning Activities to Success Grade		1
Total Work Load		
Total work load/ 30 hr		
Total		100.00
ECTS Credit of the Course		
Measurement and Evaluation Techniques Used in the Course		
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
ÖK5	4	4	5	5	0	5	5	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																
Contrib ution Level:	1 very low			2 low			3 Medium			4 High			5 Very High			