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| ***ÇAĞ ÜNİVERSİTESİ***  ***SOSYAL BİLİMLER ENSTİTÜSÜ*** | | | | | | | | | | | | | | | | | | |
| **Code** | | | **Course Name** | | | | | | | | | **Credit** | | | | **ECTS** | | |
| **MAN 578** | | | **Managerial Accounting** | | | | | | | | | **3 (3-0-3)** | | | | **7** | | |
| **Prerequisites** | | | | | | None | | | | | | | | | | | | |
| **Language of Instruction** | | | | | | Turkish | | | **Mode of Delivery** | | | | Face to face | | | | | |
| Type and Level of Course | | | | | | Elective//1.Year  First Semester | | | | | | | | | | | | |
| **Lecturers** | | | **Name(s)** | | | | | | **Lecturers** | | | **Name(s)** | | | | **Lecturers** | | |
| Course Coordinator | | | Asst. Prof. Dr. Canol Kandemir | | | | | | Course Coordinator | | | Asst. Prof. Dr. Canol Kandemir | | | | Course Coordinator | | |
| **Course Objective** | | | The course aims to support managerial decision making process with the help of traditional and contemporary costing techniques. | | | | | | | | | | | | | | | |
| **Learning Outcomes of the Course** | |  | Students who have completed the course successfully should be able | | | | | | | | | | | | Relationship | | | |
| Prog. Output | | | Prog. Output |
| 1 | identify costs and classify their categories. | | | | | | | | | | | | 2 | | | 5 |
| 2 | apply the job order costing system. | | | | | | | | | | | | 2 & 3 & 4 | | | 5 & 4 & 3 |
| 3 | apply the process costing system. | | | | | | | | | | | | 2 & 3 & 4 | | | 5 & 4 & 3 |
| 4 | apply the standard costing system. | | | | | | | | | | | | 2 & 3 & 4 | | | 5 & 4 & 3 |
| 5 | apply the variable costing system and recall contemporary costing techniques. | | | | | | | | | | | | 2 & 3 & 4 | | | 5 & 4 & 3 |
| 6 | make break-even analysis. | | | | | | | | | | | | 2 & 3 & 4 | | | 5 & 4 & 3 |
| 7 | utilize cost-related information in making corporate decisions. | | | | | | | | | | | | 2 & 3 & 4 | | | 5 & 4 & 3 |
| **Course Description:** The course aims at teaching students how goods produced are costed and thus priced according to traditional and contemporary techniques in particularly manufacturing companies. The students are able to reach relevant and appropriate financial information concerned with firstly cost, price and profit and therefore corporate decisions could be made on a sound and realistic basis. | | | | | | | | | | | | | | | | | | |
| **Recommended optional program components:** ManagerialAccounting and Auditing. | | | | | | | | | | | | | | | | | | |
| **Weeks** | **Topics** | | | | | | | | **Preparation** | | | | | **Learning Activities & Teaching Methods** | | | | |
| 1 | Description of Cost and Cost Categories | | | | | | | | Textbook Ch. 1 | | | | | A Short Theoretical Summary & Classroom Applications | | | | |
| 2 | Costing Techniques | | | | | | | | Textbook Ch. 2 | | | | | A Short Theoretical Summary & Classroom Applications | | | | |
| 3 | Types of Costs | | | | | | | | Textbook Ch. 3 | | | | | A Short Theoretical Summary & Classroom Applications | | | | |
| 4 | Job Order Costing System | | | | | | | | Textbook Ch. 4 | | | | | A Short Theoretical Summary & Classroom Applications | | | | |
| 5 | Job Order Costing System | | | | | | | | Textbook Ch. 4 | | | | | A Short Theoretical Summary & Classroom Applications | | | | |
| 6 | Process Costing System | | | | | | | | Textbook Ch. 5 | | | | | A Short Theoretical Summary & Classroom Applications | | | | |
| 7 | Process Costing System | | | | | | | | Textbook Ch. 5 | | | | | A Short Theoretical Summary & Classroom Applications | | | | |
| 8 | Standard Costing System | | | | | | | | Textbook Ch. 8 | | | | | A Short Theoretical Summary & Classroom Applications | | | | |
| 9 | Standard Costing System | | | | | | | | Textbook Ch. 8 | | | | | A Short Theoretical Summary & Classroom Applications | | | | |
| 10 | Variable Costing System | | | | | | | | Textbook Ch. 9 | | | | | A Short Theoretical Summary & Classroom Applications | | | | |
| 11 | Variable Costing System | | | | | | | | Textbook Ch. 9 | | | | | A Short Theoretical Summary & Classroom Applications | | | | |
| 12 | Break-Even Analysis | | | | | | | | Textbook Ch. 10 | | | | | A Short Theoretical Summary & Classroom Applications | | | | |
| 13 | Break-Even Analysis | | | | | | | | Textbook Ch. 10 | | | | | A Short Theoretical Summary & Classroom Applications | | | | |
| 14 | Corporate Budgets | | | | | | | | Textbook Ch. 7 | | | | | A Short Theoretical Summary & Classroom Applications | | | | |
| 15 | Corporate Budgets | | | | | | | | Textbook Ch. 7 | | | | | A Short Theoretical Summary & Classroom Applications | | | | |
| 16 | Contemporary Costing Techniques | | | | | | | | Textbook Ch. 13 | | | | | A Short Theoretical Summary & Classroom Applications | | | | |
| **REFERENCES** | | | | | | | | | | | | | | | | | | |
| Textbook | | | | Küçüksavaş, Nihat; Maliyet Muhasebesi, Kare Yayınları, 2006, İstanbul. | | | | | | | | | | | | | | |
| Recommended Reading | | | | Reading cost-related news and articles on daily papers and/or periodicals. | | | | | | | | | | | | | | |
| Material Sharing | | | | Going over data, information and examples on one’s own (i.e. without the help of one’s own course materials, instructor and friends) | | | | | | | | | | | | | | |
| **ASSESSMENT METHODS & CRITERIA** | | | | | | | | | | | | | | | | | | |
| **Activities** | | | | | **Number** | | | **Effect** | | **Notes** | | | | | | | | |
| ***Midterm Exam*** | | | | | **1** | | | **40%** | |  | | | | | | | | |
| ***Final Exam*** | | | | |  | | | **60%** | |  | | | | | | | | |
| **ECTS TABLE** | | | | | | | | | | | | | | | | | | |
| **Contents** | | | | | | | **Number** | | | | **Hours** | | | | | | **Total** | |
| Hours in Classroom (Face-to-face) | | | | | | | **16** | | | | **3** | | | | | | **48** | |
| Hours out Classroom | | | | | | | **16** | | | | **4** | | | | | | **64** | |
| Midterm Exam | | | | | | | **1** | | | | **40** | | | | | | **40** | |
| Final Exam | | | | | | | **1** | | | | **50** | | | | | | **50** | |
| **Total**  Total / 30  **ECTS Credit** | | | | | | | | | | | | | | | | | **172** | |
| **=202/30=6,73** | |
| **7** | |