



ÇANKAYA UNIVERSITY

Faculty of Economics and Administrative Sciences

Course Definition Form

Part I. Basic Course Information

Department Name	MANANAGEMENT	Dept. Numeric Code	3 2
Course Code	M A N 3 1 1	Number of Weekly Lecture Hours	3
		Number of Weekly Lab/Tutorial Hours	-
		Number of Credit Hours	3
Course Web Site	http://man311.cankaya.edu.tr		ECTS Credit
			0 5

Course Name and Other Course Information

This information will appear in the printed catalogs and on the web online catalog.

English Name	Managerial Accounting
Turkish Name	Yönetim Muhasebesi
Mode of Delivery	Face to face
Language of Instruction	English

Course Description

Provide a brief overview of what is covered during the semester. This information will appear in the printed catalogs and on the web online catalog. Maximum 60 words.

This course covers basic managerial accounting concepts. Topics included are: the distinction between financial accounting, cost accounting and managerial accounting, importance of managerial accounting for a business, value chain analysis, variable costing, cost-volume-profit analysis, decision making with differential cost analysis, budgeting, budget control and variance analysis, and customer profitability analysis.

Prerequisites (if any) <i>Give course codes and check all that are applicable.</i>	1 st	2 nd	3 rd	4 th
	<input type="checkbox"/> Consent of the Instructor	<input type="checkbox"/> Senior Standing	<input type="checkbox"/> Give others, if any. Prior knowledge in MAN 201 and MAN 202 is strongly recommended.	
Co-requisites (if any)	1 st	2 nd	3 rd	4 th
Course Type <i>Check all that are applicable</i>	<input checked="" type="checkbox"/> Must course for dept. <input type="checkbox"/> Must course for other dept.(s) <input type="checkbox"/> Elective course for dept. <input checked="" type="checkbox"/> Elective course for other dept.(s)			

Part II. Detailed Course Information**Course Objectives***Maximum 100 words.*

The objective of the course is to teach the students the importance of managerial accounting in business and enable them to implement managerial accounting techniques in cost management, performance evaluation, decision making, planning, and controlling.

Learning Outcomes*Explain the learning outcomes of the course. Maximum 10 items.*

Upon the successful completion of the course students will:

1. Comprehend the distinction between financial accounting, cost accounting, and managerial accounting,
2. Understand the importance of managerial accounting for a business,
3. Be able to implement the value chain analysis,
4. Understand the difference between full-absorption costing and variable costing,
5. Be able to prepare variable costing income statement and use it in performance evaluation,
6. Be able to implement cost-volume-profit analysis and use it in decision making and planning,
7. Be able to implement differential cost analysis in special decision making situations such as special order, drop a business line, make or buy,
8. Be able to prepare business budgets,
9. Be able to perform variance analyses and use them in controlling,
10. Be able to perform customer profitability analysis and use it in decision making.

Textbook(s)*List the textbook(s), if any, and other related main course material.*

Author(s)	Title	Publisher	Publication Year	ISBN
Garrison, Noreen	Managerial Accounting	McGraw-Hill	Most recent	

Reference Books*List, if any, other reference books to be used as supplementary material.*

Author(s)	Title	Publisher	Publication Year	ISBN

Teaching Policy*Explain how you will organize the course (lectures, laboratories, tutorials, studio work, seminars, etc.)*

Teaching method is based upon lectures given by instructor. Managerial accounting questions are discussed and solved by instructor during the lectures.

Laboratory/Studio Work*Give the number of laboratory/studio hours required per week, if any, to do supervised laboratory/studio work and list the names of the laboratories/studios in which these sessions will be conducted.*

N/A

Computer Usage*Briefly describe the computer usage and the hardware/software requirements for the course.*

N/A

Course Outline <i>List the weekly topics to be covered.</i>	
Week	Topic(s)
1	Overview of managerial accounting
2	Value chain analysis
3	Variable costing
4	Variable costing (continued)
5	Cost-volume-profit analysis (single product and multi product)
6	Cost-volume-profit analysis (single product and multi product)
7	Midterm exam
8	Decentralization & Segment Reporting
9	Decentralization & Segment Reporting (continued)
10	Budgeting
11	Budgeting (continued)
12	Budgeting (continued), and introduction to budget control
13	Decision making with differential cost analysis
14	Decision making with differential cost analysis (continued), and cost planning for the product life cycle

Grading Policy <i>List the assessment tools and their percentages that may give an idea about their relative importance to the end-of-semester grade.</i>								
Assessment Tool	Quantity	Percentage	Assessment Tool	Quantity	Percentage	Assessment Tool	Quantity	Percentage
Mid-Term Exam	1	50 %						
Final Exam	1	50 %						

ECTS Workload <i>List all the activities considered under the ECTS.</i>			
Activity	Quantity	Duration (hours)	Total Workload (hours)
Attending Lectures (<i>weekly basis</i>)	14	3	42
Attending Labs/Recitations (<i>weekly basis</i>)	-	-	-
Compilation and finalization of course/lecture notes (<i>weekly basis</i>)	14	0.5	7
Collection and selection of relevant material (<i>once</i>)	1	2	2
Self study of relevant material (<i>weekly basis</i>)	14	4	56
Take-home assignments	3	4	12
Preparation for quizzes	-	-	-
Preparation for mid-term exams (<i>including the duration of the exams</i>)	1	6	6
Preparation of term paper/case-study report (<i>including oral presentation</i>)	-	-	-
Preparation of term project/field study report (<i>including oral presentation</i>)	-	-	-
Preparation for final exam (<i>including the duration of the exam</i>)	1	8	10
TOTAL WORKLOAD / 25			135/25=5.4
ECTS Credit			5

Program Qualifications vs. Learning Outcomes Consider the program qualifications given below as determined in terms of learning outcomes and acquisition of capabilities for all the courses in the curriculum. Look at the learning outcomes of this course given above. Relate these two using the Likert Scale by marking with X in one of the five choices at the right.						
No	Program Qualifications	Contribution				
		0	1	2	3	4
1	Acquire detailed knowledge concerning the economic and legal environment in which the business entities operate.			X		
2	Have profound theoretical background knowledge in basic business functions comprising organization and management, accounting, finance, marketing, and production and operations management.					X
3	Obtain basic and intermediate level knowledge in quantitative techniques and methods that are predominantly used in business and management.	X				
4	Have more specific knowledge in one of the business functions (including the mastery of quantitative approaches) that he/she has chosen to specialize.					X
5	Be able to apply the professional knowledge necessary to establish and/or run a business, or a department within a business entity.					X
6	Be able to collect, edit, analyze, and interpret the representative data by applying both qualitative and quantitative methods in order to identify and clearly define the business problems and to develop insight and solutions.				X	
7	Be able to adequately communicate upon analyses, findings, inferences, and recommendations with his/her superiors, team members, colleagues, and subordinates both in written and oral form.				X	
8	Be thereby qualified to conduct research in business administration and management.			X		
9	Be appropriately trained to fulfill his/her responsibilities in team work both as a leader and an expert.		X			
10	Acquire the necessary skills to communicate effectively with the stakeholders of an organization so that he/she can become capable of analyzing the needs of the stakeholders and based on these analyses developing the objectives of the organization.			X		
11	Gain self-evaluation skills to identify exactly his/her self-learning and self-improvement needs, being at the same time equipped with the capacity to follow advanced courses and degree studies.				X	
12	Gain the ability to evaluate the organization that he/she is affiliated with and the ability to assess the knowledge that he/she has acquired in a critical perspective.				X	
13	Be able to use English, which is the medium of instruction in the department, at least in European Language Portfolio B1 General Level.					X
14	Be able to use information technologies applicable to business administration and management at European Computer Usage License Basic Level.		X			

Scale for contribution to a qualification: 0-none, 1-little, 2-moderate, 3-considerable, 4-highest