## COURSE RECORD

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|---|---|
| Code | **BA 206** |
| Name | **Managerial Accounting** |
| Hour per week | 3 (3 + 0) |
| Credit | 3 |
| ECTS | 5 |
| Level/Year | Undergraduate/2 |
| Type | Compulsory |
| Prerequisites | BA 205 |
| Description | The aim of the course is to provide an introduction for individuals who make business decisions and evaluate the performance of business units using data obtained from the accounting system. The course covers the basic issues involved in the design of a cost accounting system, and the role of management accounting in decisions concerning resource allocation and performance evaluation. |
| Objectives | Demonstrating the common transactions that are related to managerial concepts.<br>Outlining types of costs and how they behave to calculate cost-volume- profit relationships.<br>Applying the relevant information for decision-making purposes to produce financial analyses for a range of decisions such as product-mix, pricing, outsourcing, and special orders. |
| Learning Outcomes | *By the end of the course, the student will be able to*<br>LO1. Analyze transactions relating to managerial concepts.<br>LO2. Calculate costs in job order and process cost accounting systems.<br>LO3. Classify cost types and calculate cost-volume-profit relationships.<br>LO4. Identify relevant financial data to support managerial decision-making. |

## CONTRIBUTION TO PROGRAMME OUTCOMES*

| | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 |
|---|---|---|---|---|---|---|---|---|---|---|
| LO1 | 5 | 4 | 3 | 1 | 4 | 4 | 1 | 1 | 3 | 3 |
| LO2 | 5 | 4 | 3 | 1 | 4 | 4 | 1 | 1 | 3 | 3 |
| LO3 | 5 | 4 | 3 | 1 | 4 | 4 | 1 | 1 | 3 | 3 |
| LO4 | 5 | 5 | 3 | 1 | 5 | 4 | 1 | 1 | 3 | 3 |

* Contribution Level: 0: None, 1: Very Low, 2: Low, 3: Medium, 4: High, 5: Very High

## CONTRIBUTION TO INSTITUTIONAL LEARNING OUTCOMES

| | ILO1 | ILO2 | ILO3 | ILO4 | ILO5 | ILO6 | ILO7 |
|---|---|---|---|---|---|---|---|
| LO1 | 4 | 4 | 2 | 1 | 3 | 3 | 3 |
| LO2 | 4 | 4 | 2 | 1 | 3 | 3 | 3 |
| LO3 | 4 | 4 | 2 | 1 | 3 | 3 | 3 |
| LO4 | 4 | 5 | 3 | 2 | 4 | 4 | 4 |

* Contribution Level: 0: None, 1: Very Low, 2: Low, 3: Medium, 4: High, 5: Very High

## COURSE CONTENT DETAILS

| **Topic** | **Outcomes** |
|---|---|
| Introduction to Managerial Accounting | LO1 |
| Relevant Costs and Benefits of Decision Making | LO1, LO2, LO4 |
| Cost-Volume-Profit Analysis | LO2, LO3, LO4 |
| Full Costing, Group Work | LO2, LO3 |
| Costing and Cost Management in a Competitive Environment | LO2, LO3 |
| Budgeting | LO1, LO3 |
| Accounting for Control | LO1, LO4 |
| Making Capital Investment Decisions | LO3, LO4 |
| Managing Risk | LO4 |

**DERS BİLGİLERİ**

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|---|---|
| Kodu | **BA 206** |
| İsmi | **Yönetim Muhasebesi** |
| Haftalık Saati | 3 (3 + 0) |
| Kredi | 3 |
| AKTS | 5 |
| Seviye/Yıl | Lisans/2 |
| Dersin Dili | İngilizce |
| Tip | Zorunlu |
| Ön Şart | BA 205 |
| İçerik | Dersin amacı, muhasebe sisteminden elde edilen verileri kullanarak işletme kararları veren ve işletme birimlerinin performansını değerlendiren bireylere bir giriş sağlamaktır. Ders, bir maliyet muhasebesi sisteminin tasarımında yer alan temel konuları ve kaynak tahsisi ve performans değerlendirmesi ile ilgili kararlarda yönetim muhasebesinin rolünü kapsar. |