

COURSE RECORD

Code	BA 206
Name	Managerial Accounting
Hour per week	3 (3+0)
Credit	3
ECTS	5
Level/Year	Undergraduate/ 2
Semester	Spring
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	Learn and apply transactions relating to managerial concepts Learn the types of costs and how they behave in order to calculate cost-volume-profit relationships Learn and apply relevant information for decision making purposes in order to produce financial analyses for a range of decisions such as product-mix, pricing, outsourcing and special orders
Learning Outcomes	<i>By the end of the course, the student will be able to</i> LO1: Analyze and interpret transactions relating to managerial concepts LO2: Identify costs which may be relevant or irrelevant to a given management decision at hand LO3: Calculate costs in a job order and a process cost accounting system and understand how the costs flow through the system LO4: Understand of the types of costs and how they behave in order to calculate cost-volume-profit relationships LO5: Understand of the types of budgets and be able to prepare operating budgets and capital budgets LO6: Identify relevant information for decision making purposes in order to produce financial analyses for a range of decisions such as product-mix, pricing, outsourcing and special orders

CONTRIBUTION TO PROGRAMME OUTCOMES*

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
L01	5	4	3	1	4	4	1	1	3	3
L02	5	4	3	1	4	4	1	1	3	3
L03	5	4	3	1	4	4	1	1	3	3
L04	5	5	3	1	5	4	1	1	3	3
L05	4	4	2	1	4	4	1	1	3	3
L06	4	5	2	1	4	4	1	1	3	3

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

COURSE CONTENT DETAILS

Topics	Outcomes
Introduction to Managerial Accounting	L01
Relevant Costs and Benefits of Decision Making	L01, L02, L04
Cost-Volume-Profit Analysis	L02, L03, L04
Full Costing, Group Work	L02, L03
Costing and Cost Management in a Competitive Environment	L02, L03
Budgeting	L01, L05

Accounting for Control	L01, L06
Making Capital Investment Decisions	L03, L04 L05
Managing Risk	L06

DERS BİLGİLERİ

Kodu	BA 206
İsmi	Yönetim Muhasebesi
Haftalık Saati	3 (3+0)
Kredi	3
AKTS	5
Seviye/Yıl	Lisans / 2
Dönem	Bahar
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.