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| |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | | **Name of the Course** | | **Code** | **Semester** | **T+U** | **Credit** | **ECTS** | | **Management Accounting** | |  | 3 | 2+0 | 2 | 3 | | Prerequisite Courses |  | | | | | | | Language of the Courses | Turkish | | | | | | | Category of the Course | Departmental Elective | | | | | | | Coordinator of the Course |  | | | | | | | Lecturer |  | | | | | | | Asistants of the Course |  | | | | | | | Objective of the Course | Main objective of the course is to teach the cost concepts and techniques used by businesses and to enable students to use this information in planning, control and decision making processes. | | | | | | | Learning Outputs of the Course | At the end of the course, the student;   1. Defines management accounting and explains the relationships between cost accounting and management accounting. 2. Makes the distinction between full and variable costs in the decision-making process. 3. Makes and interprets cost-volume profit analysis. 4. Performs budgeting and budgeting activities in production enterprises. 5. Uses the standard cost method as the control objective. | | | | | | | Content of the Course | This course includes the basics of managerial accounting, cost-volume-profit relationships, full and variable cost methods, business budgets and standard cost as a contribution type income statement planning and control tool. | | | | | | | **Weeks** | **Subjects** | | | | | | | 1 | Differences between general ledger and cost accounting and management accounting | | | | | | | 2 | Functions, objectives, tools and techniques of managerial accounting | | | | | | | 3 | Breakeven point and profit planning | | | | | | | 4 | Cost-Volume-Profit Analysis- I | | | | | | | 5 | Cost-Volume-Profit Analysis- II | | | | | | | 6 | Cost-Volume-Profit Analysis- III | | | | | | | 7 | Parameter changes in the profit function | | | | | | | 8 | Types of budget and budget preparation process | | | | | | | 9 | Budget work, preparation of the general budget | | | | | | | 10 | Budget application example | | | | | | | 11 | Introduction of the standard cost method | | | | | | | 12 | Deviation analysis through cost control and standard costs | | | | | | | 13 | Deviation analysis through cost control and standard costs | | | | | | | 14 | Application of valid cost analyzes in management decisions | | | | | |  |  | | --- | | **Competencies** | | Students are expected to understand the main topics of this course and use it in their fields and applications. | | **References** | | Büyükmirza , K. (2019) *Cost and Management Accounting,* Gazi Publishing House.  Akdogan, N. (2015). *Cost Accounting Applications in Uniform Accounting System* , Gazi Publishing House.  Anadolu University Open Education Faculty Publication, (2020 ) | | **Assessment System** | | It is stated in the syllabus at the beginning of the semester. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | | **Learning Outcomes of the Program and Course Matrix Chart** | | | | | | | | | | | | | | | | | | |  | **PO1** | **PO2** | | **PO3** | **PO4** | | **PO5** | **PO6** | | **PO7** | **PO8** | | **PO9** | **PO10** | | **PO11** | **PO12** | | **LO1** | 5 | 5 | | 5 | 5 | | 5 | 5 | | - | - | | 5 | 4 | | 3 | 4 | | **LO2** | 5 | 5 | | 5 | 5 | | 5 | 5 | | - | - | | 5 | 4 | | 3 | 4 | | **LO3** | 5 | 5 | | 5 | 5 | | 5 | 5 | | - | - | | 5 | 4 | | 3 | 4 | | **LO4** | 5 | 5 | | 5 | 5 | | 5 | 5 | | - | - | | 5 | 4 | | 3 | 4 | | **LO5** | 5 | 5 | | 5 | 5 | | 5 | 5 | | - | - | | 5 | 4 | | 3 | 4 | | **LO: Learning Outcomes PO: Program Outcomes** | | | | | | | | | | | | | | | | | | | **Contribution**  **Level** | | | **1 Very Low** | | | **2 Low** | | | **3 Intermediate** | | | **4 High** | | | **5 Very High** | | |   Relevance of Program Outcomes and Course   |  |  |  |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | | **Name of the Course** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PO9** | **PO10** | **PO11** | **PO12** | | Management Accounting | 5 | 5 | 5 | 5 | 5 | 5 | - | - | 5 | 4 | 3 | 4 | |