

**OSTİM TECHNICAL UNIVERSITY
FACULTY OF ECONOMICS AND ADMINISTRATIVE SCIENCES
DEPARTMENT OF MARKETING
COURSE SYLLABUS FORM**

BUS 404 Managerial Accounting							
Course Name	Course Code	Period	Hours	Application	Laboratory	Credit	ECTS
Managerial Accounting	BUS 404	4	3	0	0	3	5

Language of Instruction	English
Course Status	Compulsory
Course Level	Bachelor
Learning and Teaching Techniques of the Course	Lecture, Question-Answer, Problem Solving, Teamwork

Course Objective
The overall objective of this course is to provide a framework within which students can develop an understanding of the determinants and uses of accounting data to aid management in its planning, organizing, and controlling functions. The course is designed to familiarize students with managerial accounting and cost accounting applications and concepts.

Learning Outcomes
<p>On successful completion of this course, candidates should be able to:</p> <ul style="list-style-type: none"> • Explain how cost information is used in decisions by managers • Describe the basic contents of management accounting • Analyze business transactions in terms of their effect on the costs and operational items • Understand and use basic management accounting terminology • Analyze and interpret management accounting reports that provide both objective measures of past operations and subjective estimates about future decisions • Analyze and interpret cost behavior • Understand various cost systems

Course Outline		
Weekly Topics and Related Preparation Studies		
Weeks	Topics	Preparation Studies
1	Introduction to Managerial Accounting	-Difference Between Managerial and Financial Accounting
2	An Introduction to Cost Terms and Purposes	-Cost Components (Manufacturing Costs, Product and Period Costs) -Manufacturing Cost in Financial Statements
3	Job Costing	-Fundamentals of Job Costing
4	Process Costing	-Fundamentals of Process Costing
5	Activity-Based Costing	-Fundamentals of Activity-Based Costing
6	Determining How Costs Behave	-Cost Behaviour Analysis
7	MIDTERM EXAM	
8	Cost-Volume-Profit Analysis	-Break Even, Target Income, Contribution Margin, Margin of Safety, Profit Function
9	Budgeting Basics and Preparing Operating Budgets	-Fundamentals of Budgeting, Operating Budgets
10	Preparing Operating Budgets and Cash Budget	-Operating Budgets and Cash Budget
11	Relevant information for decision making	-Accept an Order at a Specific Price, Make or Buy, Sell or Process Further, Retain or Replace Equipment, Allocate Limited Resources
12	Capital Investment Decisions	-Capital budgeting (NPV, IRR, Cash Payback)
13	Budgetary Control and Responsibility Accounting	-Static Budgets and Flexible Budgets
14	Cost Variances	-Standard Costs and Variances
15	FINAL EXAM	

Textbook (s)/References/Materials:
<p>TEXTBOOK/S:</p> <ul style="list-style-type: none"> -Bhimani, Datar, Horngren & Rajan, (2019), Management and Cost Accounting 7th edition, Pearson. -Weygandt, J.J., Kimmel, P. D. and Kieso, D. E. (2015). Accounting Principles, 12th Edition, John Wiley & Sons, Inc. (Chapters 22-23) -Walther, L. M., & Skousen, C. J. (2009). Managerial and Cost Accounting. Bookboon.

Assessment		
Studies	Number	Contribution margin (%)
Attendance		
Lab		
Classroom and application performance grade	1	10
Field Study		
Course-Specific Internship (if any)		
Quizzes / Studio / Critical		
Homework		
Presentation		
Projects		
Report		
Seminar		
Midterm Exam/Midterm Jury	1	40
General Exam / Final Jury	1	50
	Total	100
Success Grade Contribution of Semester Studies		50
Success Grade Contribution of End of Term		50
	Total	100

ECTS / Workload Table			
Activities	Number	Duration (Hours)	Total Workload
Course hours (Including the exam week: 16 x total course hours)	15	3	45
Laboratory			
Application			
Course-Specific Internship			
Field Study			
Study Time Out of Class	15	3	45
Presentation / Seminar Preparation			
Projects			
Reports			
Homework			
Quizzes / Studio Review			
Preparation Time for Midterm Exam / Midterm Jury	1	15	15
Preparation Period for the Final Exam / General Jury	1	20	20
Total Workload/25 hours	(125/25 = 5)		
ECTS	5		

Relationship Between Course Learning Outcomes and Program Competencies						
No	Learning Outcomes	Contribution Level				
		1	2	3	4	5
L01	To understand how management accountants help firms make strategic decisions					X
L02	To understand various methods of cost estimation					X
L03	To understand the cost-hierarchy-based operating income statement					X
L04	To learn activity-based costing systems are used in activity-based management					X
L05	To understand how absorption costing can provide undesirable incentives for managers to build up inventory					X
L06	To explain the opportunity-cost concept and why it is used in decision making					X
L07	To understand how companies make short-run/long-run pricing decisions					X

Relationship Between Course Learning Outcomes and Program Competencies									
No	Program Competencies	Learning Outcomes							Total Effect (1-5)
		L01	L02	L03	L04	L05	L06	L07	
1	Understanding the formal and informal processes associated with a business structure.		X						3
2	Evaluate a business on the basis of all functional units.		X						2
3	To use analytical thinking effectively in the decisions taken for the problem solving process.				X				3
4	Having a vision of self-improvement and learning.								
5	To carry out all activities within this framework, equipped with ethics.								
6	To analyze the cases encountered by doing research and studies individually and as a team within the organization.				X				3
7	To convey his thoughts and suggestions at the level of knowledge and skills he has acquired in the field of marketing to the relevant people in writing and orally.								
8	Developing effective and creative marketing mix strategies that will adapt to different market conditions and buyer types in national and international dimensions.								
9	To have the ability to interpret and analyze data, to identify problems and to suggest solutions by using the knowledge acquired in the field of marketing.		X						2
10	To have sufficient awareness of the universality of social rights, social justice, quality and cultural values, environmental protection, occupational health and safety.								1

11	Evaluate the knowledge and skills gained by the marketing education with a critical perspective within the framework of the practices in business life.	X								1
12	To follow and correctly interpret the current trends developing within the framework of marketing.		X							2
Total Effect										26

Policies and Procedures
Web page: https://www.ostimteknik.edu.tr/marketing-1242
Exams: The exams aim at assessing various dimensions of learning: knowledge of concepts and theories and the ability to apply this knowledge to real-world phenomena, through analyzing the situation, distinguishing problems, and suggesting solutions. The written exams can be of two types, ie. open-ended questions, which can also be in the form of problems or multiple-choice questions. The case could also be carried to the Dean's Office for additional disciplinary action.
Assignments: Quizzes and Homework (Assignments) might be applicable. Scientific Research Ethics Rules are very important while preparing assignments. The students should be careful about citing any material used from outside sources and reference them appropriately.
Missed exams: Any student missing an exam needs to bring an official medical report to be able to take a make-up exam. The medical report must be from a state hospital.
Projects: Not applicable.
Attendance: Attendance requirements are announced at the beginning of the term. Students are usually expected to attend at least 70% of the classes during each term.
Objections: If the student observes a material error in his/her grade, he/she has the right to place an objection to the Faculty or the Department. The claim is examined and the student is notified about its outcome.