

İĞDIR UNIVERSITY
GRADUATE EDUCATION INSTITUTE NEW COURSE OPENING FORM

| Course Code and Name: Advanced Management Accounting and Applications | | | | Department / Department of Business Administration | | | |
|--|----------------|--|------------|---|------|--|----------------------------|
| Semester | Theoretic Hour | Practice Hour | Total Hour | Credits | ECTS | Education Language | Type: Compulsory/ Elective |
| Spring | 3 | 0 | 3 | 3 | 6 | Turkish | Elective |
| Prerequisite (s) | | | | | | | |
| Instructor | | | | Assist. Prof. Dr. Leyla AKGÜN | | Mail: leyla.akgun@igdir.edu.tr Web: | |
| Course Assistant | | | | | | Mail: Web: | |
| Groups / Classes | | | | | | | |
| Course Aim | | To raise students that can make analysis constituting basis for taking decisions through accounting info and that can create reports. | | | | | |
| Course Goals | | To give information about objectives of management accounting, its place in accounting information system, classification of expenses in terms of variability, calculating variability with computer application, break-even analysis, product mix, maximum profit calculation, decision on loss products, order acceptance/rejection decision mechanism, pricing decisions, variable cost method, regulation of income statement, general production costs deviation analysis at standard cost, cost management, cost control, strategic management decisions and cost management. | | | | | |
| Course Learning Outcomes and Proficiencies | | <ol style="list-style-type: none"> 1. To understand the basic concepts of management accounting. 2. To be able to comprehend cost management. 3. To be able to understand the role of management accounting in the flow of information for a business. 4. To be able to make cost analysis for decision making. 5. To be able to understand the approaches required for competition. | | | | | |
| Course Basic and Auxiliary Contexts | | <p>Basic References</p> <ol style="list-style-type: none"> 1. Prof. Dr. Vasfi HAFTACI, 2013, Yönetim Muhasebesi, Umuttepe Yayınları, Kocaeli. 2. Prof. Dr. Süleyman YÜKÇÜ, 2014, Yönetim Açısından Maliyet Muhasebesi, Altın Nokta Basın Yayın, İzmir. 3. Prof. Dr. Gürbüz GÖKÇEN, Dr. Öğr. Üyesi Hakan ÇELENK, Dr. Öğr. Üyesi Emre HORASAN, 2017, Yönetim Muhasebesi ve Uygulamaları, Beta Yayınları, İstanbul. <p>Auxiliary References</p> <ol style="list-style-type: none"> 1. Prof. Dr. Tunç KÖSE, Dr. Şafak AĞDENİZ, 2019, Maliyet ve Yönetim Muhasebesi, Nisan Kitabevi Yayınları, Eskişehir. 2. Course notes and slides prepared by the instructor. | | | | | |



| Methods of Give a Lecture | Face to face | | |
|---------------------------|---------------------|---------------------------|-------------------------------------|
| Assessment Criteria | | If Available, to Sign (x) | General Average Percentage (%) Rate |
| | 1. Mid-term exam | X | 50 |
| | 2. Mid-term exam | | |
| | 3. Mid-term exam | | |
| | 4. Mid-term exam | | |
| | Presentation | | |
| | Oral exam | | |
| | Project and seminar | | |
| | Final exam | X | 50 |

Semester Course Plan

| Week | Subjects |
|------|--|
| 1 | Nature and scope of managerial accounting. |
| 2 | Cost behavior (variable cost reporting, comparison of full, variable and normal costing method). |
| 3 | Profit planning, cost-volume-profit analysis. |
| 4 | Variable cost reporting |
| 5 | Budgeting-business budgets. |
| 6 | Budgeting-capital budgeting. |
| 7 | Managerial control and responsibility accounting. |
| 8 | Midterm. |
| 9 | Managerial control (cost-profit-investment center and success valuation) and transfer pricing. |
| 10 | Costs and business decisions. |
| 11 | Production losses. |
| 12 | Modern costing methods. |
| 13 | Cost management, value chain analysis. |



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|--|--|------------------------|----------------------|---------------------|
| 14 | Final exam. | | | |
| Relations with Course Department Advantages | | | | |
| Programme Advantages | | Effect of Class | | |
| | | No effect | Little Effect | Whole Effect |
| 1 | Learns the fundamental principles and concepts of accounting. | | | X |
| 2 | Gains the ability to analyze and solve all sorts of possible accounting problems that firms confront with. | | X | |
| 3 | Learns advanced business accounting and cost accounting. Analyzing complicated topics such as accounting of financial instruments. | | | X |
| 4 | Learns the fundamental principles and concepts of financial management. | | X | |
| 5 | Have the practical and theoretical financial knowledge an entrepreneur needs in the process of evaluating investment alternatives, making investment decisions and managing the investment turned into a firm. | | | X |
| 6 | Learns the working capital management and management. | | | X |
| 7 | Deeply review the literature regarding the optimal capital structure and dividend policies. | | X | |
| 8 | Learns new financial instruments and derivatives market. Knows the valuation of financial derivatives. | | | X |
| 9 | Up to date academic papers and new trends in financial management. | | | X |
| 10 | Understands econometric models in accounting and learns their application to real cases. | | X | |
| 11 | Learns the functions and operations of national and international accounting regulations. | | X | |
| 12 | Knows fundamental accounting theories and compares them with the modern theories. | | | X |

Prepared by
Assist. Prof. Dr. Leyla AKGÜN
Department of Business Administration

Date : .../.../.....

