

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

BUS 404 Managerial Accounting							
Course Name	Course Code	Period	Hours	Application	Laboratory	Credit	ECTS
Managerial Accounting	BUS 404	7	3			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, Report Writing

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
The aim of the course is to provide the understanding of various accounting concepts and techniques within the framework of the role of providing information to managers for planning, control and decision-making purposes. For this purpose, it is expected that students will be able to master the reciprocal relations between behavioral economics and numerical applications and other factors that

affect management accounting activity, and it is aimed to improve their ability to use some important cost and management accounting techniques.

Weekly Topics and Related Preparation Studies

Weeks	Topics	Preparation Studies
1	The Manager and Management Accounting	Chapter 1
2	An Introduction to Cost Terms and Purposes	Chapter 2
3	Job Costing	Chapter 3
4	Process Costing-Cost Allocation	Chapter 4-5
5	Cost-Volume-Profit Analysis	Chapter 8
6	Determining How Costs Behave	Chapter 9
7	Relevant information for decision making	Chapter 10
8	MIDTERM EXAM	
9	Activity-Based Costing and Activity-Based Management	Chapter 11
10	Pricing target costing and customer profitability analysis	Chapter 12
11	Capital investment decisions	Chapter 13
12	Motivations, budgets and responsibility accounting	Chapter 14
13	Flexible Budgets, Direct-Cost Variances, and Management Control Inventory Costing and Capacity Analysis	Chapter 15-16
14	Measuring yield, mix and quantity effects	Chapter 18
15	Management Control Systems	Chapter 19
16	FINAL EXAM	

Textbook (s)/References/Materials:

TEXTBOOK: Bhimani, Datar, Horngren & Rajan, (2019), Management and Cost Accounting 7th edition, Pearson.

Assessment		
Studies	Number	Contribution margin (%)
Attendance		
Lab		
Classroom and application performance grade	1	20
Field Study		
Course-Specific Internship (if any)		
Quizzes / Studio / Critical		
Homework		
Presentation		
Projects		
Report		
Seminar		
Midterm Exam/Midterm Jury	1	30
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)	16	3	48
Laboratory			
Application			
Course-Specific Internship			
Field Study			
Study Time Out of Class	16	3	48
Presentation / Seminar Preparation			
Projects			
Reports			
Homework	4	4	16
Quizzes / Studio Review			
Preparation Time for Midterm Exam / Midterm Jury	1	4	4
Preparation Period for the Final Exam / General Jury	1	4	4
Total Workload/25 hours	(120/25 = 4.8)		
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)	
		LO1	LO2	LO3	LO4	LO5	LO6		LO7
1	Know the basic concepts and practical information about the science of business administration and core business activities	X			X	X			3
2	Evaluate global and local issues by using ideas and concepts from the field of business administration; examine and analyze management related information and applications in line with scientific principles by using appropriate qualitative and quantitative methods; interpret and synthesise the data and find solutions to business related problems	X		X	X				3
3	Take responsibility as a member of an interdisciplinary team to solve unpredictable and complex business problems; be able to work effectively in teams of various functions and disciplines; effectively carry out project activities	X	X			X		X	4
4	Carry out independent studies in the field by utilizing obtained knowledge and skills	X		X		X	X	X	5
5	Set goals and objectives for the institution he/she works at; detect and solve basic problems; analyze the internal and external environment of the business; evaluate the developments, support continuous improvement and provide innovative strategies	X	X	X		X		X	5
6	Acquire the skill to manage activities aimed at the improvement of the employees as a leader, make decisions and implement them		X	X			X		3
7	Acquire the entrepreneurship skill; design and manage a business; promote innovativeness and sustainability	X	X			X		X	4
8	Maintain life-long learning activities; achieve self-improvement; follow higher level educational programs	X	X	X					3
9	Inform stakeholders with a sense of social responsibility as an individual with effective communication skills; share his/her emotions, thoughts and solutions to problems verbally and in writing; understand the behaviors and psychology of his/her colleagues	X			X	X			3
10	Use the information and communication technologies and computer software		X		X	X			3

	required by the field								
11	Effectively use English to follow, read, write and speak about the universal information in the field of business and management sciences and be able to communicate with colleagues in a foreign language with professional proficiency	X							1
12	Act according to the law in all his/her affairs; have a sense of professional and ethical responsibility and code of business conduct and act in line with social values		X		X				2
13	Be aware of the contemporary business problems as well as the interdisciplinary scope of business administration and analyze these; have the competence to understand the effects of business and management sciences on these problems on a universal, environmental, legal, social and societal level and in terms of health, security and globalization	X			X				2
14	Give research proposals, be able to design research studies, prepare and present research reports	X				X		X	3
15	Manage work time and personal time; fulfil the requirements of his/her duties on time	X	X		X		X		4
16	Have the competence to work in non-governmental organizations, private sector and public entities	X	X		X	X		X	5
Total Effect									53

Policies and Procedures

Web page: <https://www.ostimteknik.edu.tr/business-administration-1240/907>

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.