



Kastamonu University

DADAY NAFİ AND ÜMİT ÇERİ VOCATIONAL SCHOOL
ACCOUNTING AND TAX APPLICATIONS

MUH12216		MANAGEMENT ACCOUNTING			
Semester	Course Code	Course Name	L+P	Credit	ECTS
2	MUH12216	MANAGEMENT ACCOUNTING	4	4	4

Language of Instruction:

Türkçe

Course Level:**Work Placement(s):**

No

Department / Program:

ACCOUNTING AND TAX APPLICATIONS

Course Type:

Seçmeli

Goals:

To determine the cost and performance information necessary for long-term success in various competitive environments; To develop a framework for utilizing information generated by managerial information systems for tactical and strategic decisions; To analyse the current practices in cost management; To evaluate the methods for decentralizing and controlling organizations.

Teaching Methods and Techniques:

Teaching the definition and importance of management accounting. Teaching valid cost types in aspect of cost concept and management. Teaching costing systems and budgeting. Teaching production volume with costs and the relationships between profit/deficit. Teaching profit function and application areas.

Prerequisites:**Course Coordinator:**

Instructor Güzin AYTEKİN

Instructors:**Assistants:****Recommended Sources**

Textbook	:	BÜYÜRMİRZA, H.K., (2008), Maliyet ve Yönetim Muhasebesi, 13. Baskı, Gazi Kitapevi, Ankara.
Resources	:	BÜYÜRMİRZA, H.K., (2008), Maliyet ve Yönetim Muhasebesi, 13. Baskı, Gazi Kitapevi, Ankara.
Documents	:	
Assignments	:	
Exams	:	

Course Category

Mathematics and Basic Sciences	:	5	Education	:	
Engineering	:		Science	:	
Engineering Design	:		Health	:	
Social Sciences	:	15	Field	:	80

Course Content

Week	Topics	Study Materials	Materials
1	Introduction to Management Accounting	Lecturer's presentation	Oral presentation, Question & Answer, T
2	Basic Cost Concepts	Lecturer's presentation	Oral presentation, Question & Answer, T
3	Cost Forecasting	Lecturer's presentation	Oral presentation, Question & Answer, T
4	Cost volume relationships	Lecturer's presentation	Oral presentation, Question & Answer, T
5	Cost-Volume-Profit Analysis	Lecturer's presentation	Oral presentation, Question & Answer, T
6	Cost-Volume-Profit Analysis	Lecturer's presentation	Oral presentation, Question & Answer, T
7	Responsibility Accounting.	Lecturer's presentation	Oral presentation, Question & Answer, T
8	Transfer Pricing	Lecturer's presentation	Oral presentation, Question & Answer, T
9	Analysis of the current cost management decisions. Current costs, sunk costs, discounted price and recommends acceptanc	Lecturer's presentation	Oral presentation, Question & Answer, T
10	Analysis of the current cost management decisions. Loss in the production of a product that seems to stop or continue, ma	Lecturer's presentation	Oral presentation, Question & Answer, T
11	Administration budgets.	Lecturer's presentation	Oral presentation, Question & Answer, T
12	Standard costs and variance analysis, Stock planning and control.	Lecturer's presentation	Oral presentation, Question & Answer, T
13	Stock planning and control.	Lecturer's presentation	Oral presentation, Question & Answer, T
14	Decisions of the pricing.	Lecturer's presentation	Oral presentation, Question & Answer, T

Course Learning Outcomes**No Learning Outcomes**

C01	Define the Managerial Accounting and explain relation between Cost accounting and managerial accounting.
C02	Cost functions create.
C03	Cost-establish a relationship between volume and cost-volume-profit.
C04	Make management decisions which will be valid cost analyzes.
C05	Regulate operating budgets.
C06	Standard costs and variance analysis, inventory planning and control subjects to have a basic level of knowledae.

Program Learning Outcomes**No Learning Outcome**

P12	Using packaged software
P13	Making company transactions
P11	Identifying cost elements, making cost calculations and recordings
P09	Getting information about commercial law
P10	Making business mathematical operations and calculations
P14	Taking legal transactions, making tax dept and penalty transactions
P18	Making transactions of bank accounting and recordings
P19	Analysing and commenting financial statements
P17	Making transactions of company constitution
P15	Making financial analysys and planning
P16	Distinguishing public economic activities and preparing budget
P08	Analysing macroeconomic transactions and balance evolution
P01	Making accounting transactions and recordings
P02	Making business transactions
P23	Following labour and social security operations
P21	Making stocks and shares transactions and evaluating financial devices
P22	Making accounting audit transactons
P03	Distinguishing principles of economy and making microeconomic analisys
P06	Making vocational mathematical operations
P07	Collecting statistical data, converting them into serials and evaluating their results
P05	Identifying basic law concepts, law systems and types, carrying out law operations
P04	Using Office programs
P20	Distinguishing income types in Turkish Tax System, accounting taxes and arranging proclamation

Assessment		
In-Term Studies	Quantity	Percentage
Mid-terms	1	%40
Quizzes	0	%0
Assignment	0	%0
Attendance	0	%0
Practice	0	%0
Project	0	%0
Final examination	1	%60
Total		%100

ECTS Allocated Based on Student Workload			
Activities	Quantity	Duration	Total Work Load
Course Duration	14	4	56
Hours for off-the-c.r.stud	14	1	14
Assignments	2	9	18
Presentation	2	6	12
Mid-terms	1	6	6
Practice	0	0	0
Laboratory	0	0	0
Project	0	0	0
Final examination	1	14	14
Total Work Load			120
ECTS Credit of the Course			4

Course Contribution To Program				
Contribution: 1: Very Slight 2:Slight 3:Moderate 4:Significant 5:Very Significant				

	P07	P08	P10	P11
C01	2	3	3	
C02	3	3		4
C03	3	3	4	
C04	4	4		
C05	4	4	4	5
C06	3	3		4