



## YAKIN DOĐU ÜNİVERSİTESİ DIŐA AÇIK DERSLER KOORDİNATÖRLÜĐÜ

**Okul/Fakülte:** İKTİSADİ VE İDARİ BİLİMLERİ FAKÜLTESİ

**Bölüm/Program:** ULUSLARARASI İŐLETME - İNGİLİZCE

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<b>Ders Dili:</b>	English	<b>Ders Kodu:</b>	ACC301
<b>Ders Türkçe İsmi:</b>	YÖNETİM MUHASEBESİ		
<b>Ders İngilizce İsmi:</b>	MANAGERIAL ACCOUNTING		
<b>Dersi Verecek:</b>	Uzm. Faisal FAISAL		
<b>Dersin Türü:</b>	ZORUNLU	<b>Dersin Seviyesi:</b>	LİSANS
<b>Yıl</b>	3	<b>Semester</b>	5
<b>Ders Kredisi:</b>	3	<b>AKTS Kredisi:</b>	6
<b>Teori(saat/hafta):</b>	3,00	<b>Uygulama(saat/hafta):</b>	0,00
		<b>Laboratuvar(saat/hafta):</b>	0,00

<b>Dersin İçeriđi:</b>	<p>Week1: Management Accounting Management Accounting's Role in Assigning Decision Making Authority Management Accounting's Role in Decision Making Performance Evaluation and Rewards Accounting for Manufacturing Operations Classifications of Manufacturing Costs</p> <p>Week 2: Product Cost Period Cost Product Cost and Matching Principle Inventories of Manufacturing Businesses</p> <p>Week3: The flow of Costs Parallel to the Physical Goods Accounting for Manufacturing Costs Direct Material Direct labor</p> <p>Week 4: Manufacturing Overheads Direct and Indirect Manufacturing Costs Overhead Application Rates Work in Process, Finished Goods &amp; Cost of Goods Sold Need for Unit Cost Data Financial Statement of a Manufacturing Concern</p> <p>Week 5: Global Business &amp; Accounting Globalization Environmental Forces Shaping Globalization Foreign Currencies &amp; Exchange Rates</p> <p>Week 6: Accounting for Transactions with Foreign Companies Currency Fluctuations Global Sourcing Case Study (A Practical Project) Costing &amp; Value Chain The Value Chain Activity Based Management The Target Costing Process Components of Target Costing</p> <p>Week 7:</p>
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-----MIDTERM EXAMS-----

Week 8:

Characteristics of Target Costing  
Just in Time Inventory System  
TQM and the Value Chain  
Components of Cost of Quality

Week 9:

Measuring the Cost of Quality  
Productivity and Quality  
Incremental Analysis  
The Challenge of Changing Markets  
The Concept of Relevant Cost Information

Week 10:

Relevant Information in Business Markets  
Special Order Decisions  
Production Constraints Decisions  
Make or Buy Decisions  
Joint Product Decisions

Week 11:

Responsibility Accounting & Performance Evaluation  
Responsibility Centers  
Responsibility Accounting Systems  
Assigning Revenue and Costs to Business Centers  
Contribution Margin

Week 12:

Fixed & Variable Costs  
Traceable & Common Fixed Cost  
Responsibility margin  
Responsibility Center's Reporting in Financial Statement

Week 13:

Operational Budgeting  
The Basis for Planning and Control  
Benefits of Budgeting  
Establishing Budgeting Amounts

Week 14:

The Budget Period  
The Master Budget  
Preparing Master Budgets  
Operational Budgets Estimates  
Financial Budgets Estimates

Week 15:

END TO COURSE (FINAL EXAMS)

**Öğrenme Kazanımları:**

İlgili kavramları/kuramları anlayabilecek  
İlgili kavram/kuramların geçerliliğini tartışabilecek  
İlgili kavram/kuramların, gerçek hayattaki muhtemel uygulamalarını tartışabilecek ve öneriler sunabilecek  
İlgili kavram/kuramları gerçek hayata/verilen diğer durumlara/vakalara uygulayabilecek  
İlgili kavram/kuramların gerçek hayatta var olan uygulamalarını eleştirel olarak analiz edebilecek  
Farklı kavram ve kuramları kendi özgün yaklaşımlarını yaratılmak için sentezleyebilecek  
İlgili kavramlarla ilgili özgün bir yaklaşım geliştirebilecek  
Sunum(lara)a hazırlık  
Verilen ölçütlere göre kendi çalışmalarını değerlendirebilecek  
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**Dersin Amaçları:**

	<p>Belirlenen kavram(ları) açıklamak/anlatmak İlgili kavram(lar)la alakalı farkındalık yaratmak ve bunu geliştirmek. Belirlenen kavram(lar)ın geçerliliğini tartışmak. Seçilen/belirlenen becerileri geliştirmek Seçilen konuların derinlemesine/detaylı bir şekilde incelemek Belirlenen kavram/kuram/konularla ilgili öğrencilerin var olan bilgilerini geliştirmek Seçilen kavramlar bağlamında öğrencilerin fikirlerini/bilgilerini/kavrayışlarını geliştirmek Belirlenen kavram/kuram/konularla ilgili öğrencilerle var olan bilgilerini yenilemek Yeniliği teşvik etmek Eleştirel düşüncüyü geliştirmek Diğer</p>
<b>Öğrenci İş Yüğü:</b>	<p>Derse hazırlık Ders saatleri Ara sınav Ara sınava hazırlık Final sınavı Proje yazımı Sınıf içi tartışma(lar) Kısa sınav(lar)</p>
<b>AKTS Formülü:</b>	
<b>Kaynaklar:</b>	<p>1. ACCOUNTING – THE BASIS FOR BUSINESS DECISIONS – Meigs, Williams &amp; Haka (11th Edition) Irwin McGraw Hill Publishers.  2. MANAGEMENT ACCOUNTING – Robert N. Anthony (7th Edition) McGraw Hills Publishers.</p>
<b>Değerlendirme:</b>	Pop Quizzes, Midterm exams, Final Exams
<b>İşe Yerleştirme(Staj):</b>	
<b>Ön Koşul Ders Kodları:</b>	ACC202
<b>1. Hafta (19 – 23 Eylül)</b>	Management Accounting Management Accounting’s Role in Assigning Decision Making Authority Management Accounting’s Role in Decision Making Performance Evaluation and Rewards Accounting for Manufacturing Operations Classifications of Manufacturing Costs
<b>2. Hafta (26 – 30 Eylül)</b>	Product Cost Period Cost Product Cost and Matching Principle Inventories of Manufacturing Businesses
<b>3. Hafta (3 – 7 Ekim)</b>	The flow of Costs Parallel to the Physical Goods Accounting for Manufacturing Costs Direct Material Direct labor
<b>4. Hafta (10 – 14 Ekim)</b>	Manufacturing Overheads Direct and Indirect Manufacturing Costs Overhead Application Rates Work in Process, Finished Goods & Cost of Goods Sold Need for Unit Cost Data Financial Statement of a Manufacturing Concern
<b>5. Hafta (17 – 21 Ekim)</b>	Global Business & Accounting Globalization Environmental Forces Shaping Globalization Foreign Currencies & Exchange Rates
<b>6. Hafta (24 – 28 Ekim)</b>	Accounting for Transactions with Foreign Companies Currency Fluctuations Global Sourcing Case Study (A Practical Project)
<b>7. Hafta (31 - 4 Kasım)</b>	Mid term exams
<b>8. Hafta (7 - 11 Kasım)</b>	Costing & Value Chain The Value Chain Activity Based Management The Target Costing Process Components of Target Costing
<b>9. Hafta (14 – 18 Kasım)</b>	Characteristics of Target Costing Just in Time Inventory System TQM and the Value Chain Components of Cost of Quality
<b>10. Hafta (21 – 25 Kasım)</b>	Measuring the Cost of Quality Productivity and Quality Incremental Analysis The Challenge of Changing Markets The Concept of Relevant Cost Information

<b>11. Hafta (28 - 2 Aralık)</b>	Relevant Information in Business Markets Special Order Decisions Production Constraints Decisions Make or Buy Decisions Joint Product Decisions
<b>12. Hafta (5 – 9 Aralık)</b>	Responsibility Accounting & Performance Evaluation Responsibility Centers Responsibility Accounting Systems Assigning Revenue and Costs to Business Centers Contribution Margin Fixed & Variable Costs Traceable & Common Fixed Cost Responsibility margin Responsibility Center's Reporting in Financial Statement
<b>13. Hafta (12 -16 Aralık)</b>	Operational Budgeting The Basis for Planning and Control Benefits of Budgeting Establishing Budgeting Amounts
<b>14. Hafta (19 - 23 Aralık)</b>	The Budget Period The Master Budget Preparing Master Budgets Operational Budgets Estimates Financial Budgets Estimates
<b>15. Hafta (24 – 30 Aralık)</b>	FİNAL SINAVLARI HAFTASI
<b>16. Hafta</b>	
<b>17. Hafta</b>	
<b>18. Hafta</b>	
<b>19. Hafta</b>	
<b>20. Hafta</b>	
<b>21. Hafta</b>	
<b>22. Hafta</b>	
<b>23. Hafta</b>	
<b>24. Hafta</b>	
<b>25. Hafta</b>	
<b>26. Hafta</b>	
<b>27. Hafta</b>	
<b>28. Hafta</b>	

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