



YAKIN DOĞU ÜNİVERSİTESİ DIŞA AÇIK DERSLER KOORDİNATÖRLÜĞÜ

Okul/Fakülte: İKTİSADİ VE İDARİ BİLİMLER FAKÜLTESİ

Bölüm/Program: İşletme - İngilizce

Ders Dili:	English	Ders Kodu:	ACC301
DersTürkçe İsmi:	YÖNETİM MUHASEBESİ		
Ders İngilizce İsmi:	MANAGERIAL ACCOUNTING		
Dersi Verecek:	Uzm. Faisal FAISAL		
Dersin Türü:	ZORUNLU	Dersin Seviyesi:	LİSANS
Yıl	3	Semester	5
Ders Kredisi:	3	AKTS Kredisi:	6
Teori(saat/hafta):	3,00	Uygulama(saat/hafta):	0,00
		Ders İşleme Biçimi:	YÜZ YÜZE
		Laboratuar(saat/hafta):	0,00

Dersin İçeriği:	<p>Week1:</p> <p>Management Accounting</p> <p>Management Accounting's Role in Assigning Decision Making Authority</p> <p>Management Accounting's Role in Decision Making</p> <p>Performance Evaluation and Rewards</p> <p>Accounting for Manufacturing Operations</p> <p>Classifications of Manufacturing Costs</p> <p>Week 2:</p> <p>Product Cost</p> <p>Period Cost</p> <p>Product Cost and Matching Principle</p> <p>Inventories of Manufacturing Businesses</p> <p>Week3:</p> <p>The flow of Costs Parallel to the Physical Goods</p> <p>Accounting for Manufacturing Costs</p> <p>Direct Material</p> <p>Direct labor</p> <p>Week 4:</p> <p>Manufacturing Overheads</p> <p>Direct and Indirect Manufacturing Costs</p> <p>Overhead Application Rates</p> <p>Work in Process, Finished Goods & Cost of Goods Sold</p> <p>Need for Unit Cost Data</p> <p>Financial Statement of a Manufacturing Concern</p> <p>Week 5:</p> <p>Global Business & Accounting</p> <p>Globalization</p> <p>Environmental Forces Shaping Globalization</p> <p>Foreign Currencies & Exchange Rates</p> <p>Week 6:</p> <p>Accounting for Transactions with Foreign Companies</p> <p>Currency Fluctuations</p> <p>Global Sourcing</p> <p>Case Study (A Practical Project)</p> <p>Week 7:</p> <p>Costing & Value Chain</p> <p>The Value Chain</p> <p>Activity Based Management</p> <p>The Target Costing Process</p> <p>Components of Target Costing</p> <p>Week 8:</p> <p>Characteristics of Target Costing</p>
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Just in Time Inventory System
TQM and the Value Chain
Components of Cost of Quality

-----MIDTERM EXAMS-----

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

Week 15:

Operational Budgets Estimates
Financial Budgets Estimates

Week 16:

Review
Presentations
Examination

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 yaratbilmek için sentezleyebilecek
İlgili kavramlarla ilgili özgün bir yaklaşım geliştirebilecek
Sunum(lara)a hazırlık
Verilen ölçütlere göre kendi çalışmalarını değerlendirebilecek
Verilen ölçütlere göre arkadaşlarının çalışmalarını değerlendirebilecek
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Dersin Amaçları:	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 Eleştirel düşünceyi geliştirmek
Öğrenci İş Yüğü:	Derse hazırlık Ders saatleri Ara sınav Ara sınava hazırlık Final sınavı Final sınavına hazırlık Proje yazımı Sınıf içi tartışma(lar) Kısa sınav(lar) Kısa sınav(lar)a hazırlık
AKTS Formülü:	
Kaynaklar:	1.Textbook: ACCOUNTING – THE BASIS FOR BUSINESS DECISIONS – Meigs, Williams & Haka (11th Edition) Irwin McGraw Hill Publishers. 2.MANAGEMENT ACCOUNTING – Robert N. Anthony (7th Edition) McGraw Hills Publishers.
Değerlendirme:	POP-UP QUIZ(ZES), MIDTERM , FINAL TERM, CLASS PARTICIPATION, PROJECT ASSIGNMENT.
İşe Yerleştirme(Staj):	
Ön Koşul Ders Kodları:	ACC201 ACC202
1. Hafta (19 – 23 Eylül)	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
2. Hafta (26 – 30 Eylül)	Product Cost Period Cost Product Cost and Matching Principle Inventories of Manufacturing Businesses
3. Hafta (3 – 7 Ekim)	The flow of Costs Parallel to the Physical Goods Accounting for Manufacturing Costs Direct Material Direct labor
4. Hafta (10 – 14 Ekim)	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
5. Hafta (17 – 21 Ekim)	Global Business & Accounting Globalization Environmental Forces Shaping Globalization Foreign Currencies & Exchange Rates
6. Hafta (24 – 28 Ekim)	Accounting for Transactions with Foreign Companies Currency Fluctuations Global Sourcing Case Study (A Practical Project) Costing & Value Chain The Value Chain Activity Based Management The Target Costing Process Components of Target Costing
7. Hafta (31 - 4 Kasım)	MIDTERM EXAMS DURATION
8. Hafta (7 - 11 Kasım)	Characteristics of Target Costing Just in Time Inventory System TQM and the Value Chain Components of Cost of Quality Measuring the Cost of Quality Productivity and Quality Incremental Analysis The Challenge of Changing Markets The Concept of Relevant Cost Information

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