

**Antalya Bilim University**  
**Department of Business Administration, BUSI-212**  
**Managerial Accounting**

The aim of this course is to introduce managerial accounting theory and procedures and provides student with the foundation for the application of the managerial accounting framework to modern organizations. The topics covered include cost measurement and cost control; cost allocation; measurement and control of overhead costs; inventory costing methods; job order and process costing; activity-based costing; cost-volume-profit analysis; flexible budgeting and variance analysis.

**Course book:**

Cost Accounting 15e: A Managerial Emphasis; Charles T. Horngren, Srikant M. Datar, Madhav V. Rajan; Pearson Education, ISBN 9781292018225

**Recommended readings:**

Additional reading material will be provided by the lecturer.

**Developing Graduate Attributes**

Students will be encouraged to develop the following graduate attributes by undertaking the course activities and mastering the course contents. These attributes will be assessed within the assessment tasks:

- skills involved in scholarly enquiry;
- an in-depth engagement with the international relations disciplinary knowledge;
- the capacity for analytical and critical thinking;
- the ability to engage in independent and reflective learning.

**Academic Honesty and Plagiarism**

Plagiarism is using the words or ideas of others and presenting them as your own. Plagiarism is a type of intellectual theft. It can take many forms, from deliberate cheating to accidentally copying from a source without acknowledgement. Although plagiarism is well established in Turkish educational system, you will be punished heavily if you are caught do it.

**Assessment Criteria:**

- 1) **Attendance & Participation (15%):** Attendance and participation make up 15 % of your overall course grade. Students are expected to read the assigned chapters and other readings before the class. They are expected to participate class discussions and present their views and answer questions. Students are required to exhibit proper discipline, behavior, and responsibility.
- 2) **Midterm (30%):** Students are responsible for all class material covered until the midterm exam.
- 3) **Assignments (10%)**
- 4) **Quizzes (5%)**
- 5) **Final exam (40%):** This exam is cumulative and will focus on all units and topics studied throughout the course, but emphasis will be after midterm.

**Please be informed that you need at least 50 to get a letter grade of D!**

### **Course Schedule**

#### **WEEK 1 (Feb 11) Introduction to the Course, The Manager and Management Accounting**

Horngren et al, Chapter 1

#### **WEEK 2 (Feb 18) An Introduction to Cost Terms and Purposes**

Horngren et al, Chapter 2

#### **WEEK 3 (Feb 25) Cost–Volume–Profit Analysis**

Horngren et al, Chapter 3

#### **WEEK 4 (Mar 3) Job Costing**

Horngren et al, Chapter 4

#### **WEEK 5 (Mar 10) Activity Based Costing**

Horngren et al, Chapter 5

#### **WEEK 6 (Mar 17) Master Budget and Responsibility Accounting**

Horngren et al, Chapter 6

#### **WEEK 7 (Mar 24) Flexible Budgets, Direct-Cost Variances, and Management Control**

Horngren et al, Chapter 7

#### **WEEK 8 (Mar 30-Apr 3) Midterm Exam**

#### **WEEK 9 (Apr 7) Flexible Budgets, Overhead Cost Variances, and Management Control**

Horngren et al, Chapter 8

#### **WEEK 10 (Apr 14) Inventory Costing and Capacity Analysis**

Horngren , Chapter 9

**WEEK 11 (Apr 21) Determining How Costs Behave**

Horngren et al, Chapter 10

**WEEK 12 (Apr 28) Decision Making and Relevant Information**

Horngren et al, Chapter 11

**WEEK 13 (May 5) Process Costing**

Horngren et al, Chapter 17

**WEEK 14 (May 12)**

Review