

**OSTİM TECHNICAL UNIVERSITY  
FACULTY OF ECONOMICS AND ADMINISTRATIVE SCIENCES**

**COURSE SYLLABUS FORM  
2020-2021 FALL**

<b>ITF 204 Managerial Accounting</b>							
<b>Course Name</b>	<b>Course Code</b>	<b>Period</b>	<b>Hours</b>	<b>Application</b>	<b>Laboratory</b>	<b>Credit</b>	<b>ECTS</b>
Introduction to Managerial Accounting	ITF 204	1	3	0	0	3	4

<b>Language of Instruction</b>	English
<b>Course Status</b>	Compulsory
<b>Course Level</b>	Bachelor
<b>Learning and Teaching Techniques of the Course</b>	Lecture, Discussion, Question Answer

<b>Course Objective</b>
The aim of the course; to provide students with basic information about managerial accounting and to make them understand the importance of managerial accounting. For this purpose, the course consists of preliminary topics such as basics of financial accounting, important rules of accounting and basic tables in actual application. Then topics related with managerial accounting will be dealt with such as main scope, limitations and functionality differences between FA&MA. Within the scope of the course, experts in their fields will be hosted as guests and transfer their experiences to students with seminars.

<b>Learning Outcomes</b>
The students who succeeded in this course will be able; <ul style="list-style-type: none"> <li>▪ To master the basic concepts of managerial accounting in the literature,</li> <li>▪ To explain how accounting has evolved to its current categorisation,</li> <li>▪ To comprehend the place and importance of managerial accounting in the companies decision making process,</li> <li>▪ To learn restrictions of managerial accounting and how it differentiate from financial accounting,</li> <li>▪ To recognize the institutions and organizations that regulate accounting world,</li> <li>▪ To master the basic concepts of cost accounting and effects of companies in business,</li> <li>▪ To learn the types of managerial accounting.</li> </ul>

<b>Course Outline</b>
In this course; first, the financial accounting rules, basic financial tables and functionality for the companies would be touch upon in order to refresh and recall memories. Then the definition and characteristics of managerial accounting and its contribution to companies and the business will be taught and thus the importance of managerial accounting will be understood. Throughout these courses, the restrictions of managerial accounting will be touch upon so that the differences between financial and managerial accounting will be revealed. Afterwards, questions from business life will be used in order to underline the striking contribution of managerial accounting. After the midterm exam, types of managerial accounting will be discussed.

<b>Weekly Topics and Related Preparation Studies</b>		
<b>Weeks</b>	<b>Topics</b>	<b>Preparation Studies</b>
1	Introduction and Reminding of Financial Accounting Rules	Preliminary studies regarding accounting rules
2	Reminding of Financial Accounting Tables	Preliminary studies regarding accounting rules
3	Definition and Characteristics of Managerial Accounting	History of accounting and developments toward modern accounting rules and applications
4	Main Differences between Financial Accounting and Managerial Accounting	Importance of financial and managerial accounting for modern business life in the World and Turkey
5	Restrictions of Financial and Managerial Accounting methodologies	- Rules - Beneficiaries - Stakeholders
6	Topics Covered in Financial Accounting	GAAP, IFRS and other methodologies
7	Topics Covered in Managerial Accounting	GAAP, IFRS and other methodologies
<b>8</b>	<b>Midterm</b>	
9	Types of Managerial Accounting (I.)	Product Costing and Valuation
10	Types of Managerial Accounting (II.)	Cash Flow Analysis
11	Types of Managerial Accounting (III.)	Inventory Turnover Analysis
12	Types of Managerial Accounting (IV.)	- Constraint Analysis - Financial Leverage Metrics
13	Types of Managerial Accounting (V.)	Account Receivable (AR) Management
14	Types of Managerial Accounting (VI.)	- Budgeting, Trend Analysis and Forecasting - Capital Budgeting
15	Seminar	
<b>16</b>	<b>Final Exam</b>	

**Textbook(s)/References/Materials:**

- Managerial and Cost Accounting© 2009 Larry M. Walther, under nonexclusive license to Christopher J. Skousen & Ventus Publishing ApS, ISBN 978-87-7681-491-5
- Managerial Accounting / Ray H. Garrison, Eric W. Noreen, Peter C. Brewer. McGraw-Hill — 14th ed. p. cm. Includes index. ISBN-13: 978-0-07-811100-6, 2012
- Introduction to Managerial Accounting, Peter Brewer, Copyright © 2017 McGraw-Hill Education Fifth Canadian Edition
- Financial and Managerial Accounting, McGraw-Hill Education 2017, John J. Wild; Ken Shaw; Barbara Chiappett, ISBN: 1259726703, 9781259726705

<b>Assessment</b>		
<b>Studies</b>	<b>Number</b>	<b>Contribution margin (%)</b>
Continuity		
Lab		
Application		
Field Study		
Course-Specific Internship (if any)		
Quizzes / Studio / Critical		
Homework		
Presentation		
Projects		
Report		
Seminar		
Attendance	16	10
Midterm Exams / Midterm Jury	1	35
General Exam / Final Jury	1	55
<b>Total</b>		<b>100</b>
<b>Success Grade Contribution of Semester Studies</b>		45
<b>Success Grade Contribution of End of Term</b>		55
<b>Total</b>		<b>100</b>

<b>Relationship Between Course Learning Outcomes and Program Competencies</b>						
<b>Nu</b>	<b>Learning Outcomes</b>	<b>Contribution Level</b>				
		<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
<b>1</b>	To learn the definition, characteristics and importance of managerial accounting					x
<b>2</b>	To learn the basics and principles of company decision making					x
<b>3</b>	To have theoretical and practical knowledge and skills to carry out gathering information via accounting practices					x
<b>4</b>	To gain professional competencies to work in national and international commercial organizations					x
<b>5</b>	To know the methods of learning how to access information					x
<b>6</b>	To learn how to use accounting in company decisions in global markets					x
<b>7</b>	To have the knowledge and equipment to be able to execute successful decisions out of accounting tools					x
<b>8</b>	To have critical, creative and innovative thinking skills to be able to carry out activities related to the field				x	
<b>9</b>	To be individuals with improved social and intellectual capacity, visionary,				x	

	high ethical values, ability to adapt to group communication and teamwork.				
<b>10</b>	To be able to identify problems related to the field, to reach relevant sources, to be able to analyze and synthesize to produce scientific knowledge and to carry out a research, and to have a command of the legislation related to the field.				x
<b>11</b>	To be aware of ethical behavior principles in all areas of accounting and act accordingly				x

<b>ECTS / Workload Table</b>			
<b>Activities</b>	<b>Number</b>	<b>Duration (Hours)</b>	<b>Total Workload</b>
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	2	32
Presentation / Seminar Preparation			
Projects			
Reports			
Homeworks			
Quizzes / Studio Review			
Preparation Time for Midterm Exams / Midterm Jury	1	2	2
Preparation Period for the Final Exam / General Jury	1	2	2
<b>Total Workload</b>	<b>(84/25 = 3,3)</b>		<b>84</b>