Course Profile Department of Management / Management Program

Course Number : MAN212	Course Title: Managerial Accounting
Required / Elective: Required	Pre / Co-requisites : MAN211
Catalog Description: Accounting for notes and accounts receivables, inventories and cost of goods sold, plant assets, natural resources and intangible assets, current liabilities and long term liabilities, financial statement analysis, accounting for manufacturing corporations.	Textbook / Required Material : Accounting Principles, Kieso, Kimmel, Weygandt 2003, John Wiley &Sons, ISBN 0-471-19096-9

Course Structure / Schedule: (3+0+0) 3 / 6 ECTS

Extended Description: This course contributes to the student's professional development by providing a business perspective on how accounting principles can be structured and analysed. Preparation, analysis and interpretation of financial statements for corporations. A detailed discussion of internal managerial accounting practices will include manufacturing operations, job order and process cost accounting systems, standard costs, cost volume profit analysis and budgeting.

Design content: None Computer usage: Computer usage required

Course Outcomes:

- 1. Identify and analyze a comprehensive annual financial report. (2, 3, 7, 8,)
- 2. Define the role of the manufacturing accounting manager within an organizational hierarchy and improve operational efficiency. (1,2,7)
- 3. Analyze financial information using ratio analysis and cash flow statements. (2, 7, 8, 10)
- 4. Be able to apply accounting information to make decisions and to solve business problems. (2, 7, 10, 12)
- 5. Demonstrate to use accounting principles, especially as they apply to accrual accounting and ethical decision-making. (2,7,14)

Recommended reading:

MAN211 Financial Accounting notes

Teaching methods:

Lectures and exercises sessions.

Assessment methods:

Attendance: 5 %

Midterms:40 %

Final Examination:40 %

Class Exercises and pop quizzes: 15%

(There is 2 midterm each of them accounts for 20% of the final grade).

Student Workload/ECTS (European Credit Transfer System) Tableau:

Activity: Number: Duration (hour): Total Workload (hour):

Pre- reading 15 1 15

Lectures	15	3	45	
Preparatory reading	15	2	30	
In Class-case studies	10	3	30	
Examinations	3	10	30	
TOTAL: 150 hours /25 = 6 ECTS				
Prepared by: Dr. Y. Pınar Soykut Sarıca		Revision Date : 1	Revision Date : 15/02/2010	