

**Course Profile**  
**Department of Management / Management Program**

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Course Number : <b>MAN212</b>	Course Title : <b>Managerial Accounting</b>
Required / Elective : <b>Required</b>	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 : <b>Accounting Principles</b> , Kieso, Kimmel, Weygandt 2003, John Wiley & Sons, ISBN 0-471-19096-9
Course Structure / Schedule : <b>(3+0+0) 3 / 6 ECTS</b>	
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						
Weekly Subjects and Related Preparation Studies						
Week	Subject	Related Preparation				
1	Introduction to Managerial Accounting	Horgren, Harrison and Oliver, accounting, 8 th ed.,				
2	Receivables	Horgren, Harrison and Oliver, accounting, 8 th ed., Chp 9.				
3	Accounting for Uncollectible debts	Horgren, Harrison and Oliver, accounting, 8 th ed., Chp 9.				
4	Plant assets and intangibles	Horgren, Harrison and Oliver, accounting, 8 th ed., Chp 10.				
5	Current Liabilities and payrolls	Horgren, Harrison and Oliver, accounting, 8 th ed., Chp 11.				
6	Midterm					
7	Partnerships	Horgren, Harrison and Oliver, accounting, 8 th ed., Chp 12 .				
8	Retained Earnings Treasury Stock and Bonds	Horgren, Harrison and Oliver, accounting, 8 th ed., Chp 14 .				
9	Investments and International Operations	Horgren, Harrison and Oliver, accounting, 8 th ed., Chp 13 .				
10	Long Term Liabilities	Horgren, Harrison and Oliver, accounting, 8 th ed., Chp 15 .				
11	Midterm					
12	Cash Flow Statement	Horgren, Harrison and Oliver, accounting, 8 th ed., Chp 17.				
13	Financial Statement analysis	Horgren, Harrison and Oliver, accounting, 8 th ed., Chp 18 .				
14	Review Session Course Evaluation					
he Relationship Between Course Learning Outcomes and Program Qualifications						
		Level of Contribution				
	Program Qualifications / Outcomes	1	2	3	4	5
1	Comprehend how to plan, organize, lead and control within an organizational setting				X	

2	Integrate the theories with the real life functions.					X
3	Communicate and present ideas effectively in verbal and written.				X	
4	Participate in a team work effectively and increase the dynamics of the team.		X			
5	Use computer-based technology and related packaged software.			X		
6	Consider the principal laws that provide the legal framework for business.					X
7	Hold a basic knowledge about accounting methods and their applications in business world.					X
8	Apply financial analysis techniques within a business environment.			X		
9	Identify the functions of marketing and their applications to business.		X			
10	Utilize basic quantitative analysis and their applications in the business world.				X	
11	Apply basic principles of business processes and project management techniques.				X	
12	Utilize the skills and techniques of data collection for problem solving and decision making.				X	
13	Achieve an interdisciplinary point of view.				X	
14	Have the consciousness of business ethics and social responsibility issues.					X
Prepared by : Dr. Y. Pinar Soykut Sarica		Revision Date : 06/2013				