

**IZMIR UNIVERSITY OF ECONOMICS
FACULTY OF ECONOMICS AND ADMINISTRATIVE SCIENCES
DEPARTMENT OF BUSINESS ADMINISTRATION**

**Syllabus for BA350
MANAGERIAL and COST ACCOUNTING**

INSTRUCTOR: Asst.Prof.Dr. Arikan Tarık SAYGILI

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Course website : <http://homes.ieu.edu.tr/~yzengin>

(Course updates, assignments, time schedule for exams and grades will be announced on course web site.)

Managerial Accounting refers to accounting information developed for managers within an organization. It is also the process of identifying, measuring, accumulating, analyzing, preparing, interpreting, and communicating information that assists managers to fulfill organizational objectives.

Textbook: Accounting, Horngren, Harrison, Pearson-Prentice Hall, 7th edition.

Recommended Book: Introduction to Management Accounting, Horngren, Sundem, Stratton, 12th Edition published by Prentice Hall, Upper Saddle River, New Jersey, 2002.

Course Outline

Week	Ch.	Topic
1	18	Introduction to Management Accounting
2	18	Introduction to Management Accounting (continued)
3	19	Job Order Costing
4	19	Job Order Costing (continued)
5	20	Process Costing
6	20	Process Costing (continued)
7	21	Cost-Volume-Profit Analysis
8	21	Cost-Volume-Profit Analysis (continued)
9	22	The Master Budget and Responsibility Accounting
10	22 -23	The Master Budget and Responsibility Accounting Flexible Budgets and Standard Costs
11	23	Flexible Budgets and Standard Costs
12	24	Activity Based Costing, and other Cost Management Tools
13	24- 25	Activity Based Costing, and other Cost Management Tools Special Decisions and Capital Budgeting
14	25	Special Decisions and Capital Budgeting

WEB REFERENCE : www.prenhall.com/horngren web site for self-study quizzes, video clips and other resources. Please make good use of them.

ASSIGNMENT : Must be prepared individually unless indicated. You must be ready for discussion in class.

EVALUATION : **Mid-Term Exam** 40 %
Assignments 10 %
Attendance 5 %
Final Exam 45 %

!!!! You are required to **attend classes at least 70 %** of the time. **YOU MUST BRING Paper, pencil, a hand-held calculator and your textbook in class.**