

FATİH UNIVERSITY
Faculty of Economic and Administrative Sciences
Department of Management

MAN 306 MANAGERIAL ACCOUNTING

COURSE DESCRIPTION

Course Objectives: The objectives of this course are to develop a basic understanding on: Cost accounting and cost concepts; costing and control of materials, of labor, and of factory overhead; cost accumulation systems; characteristics of process costing system; break-even and cost-volume - profit analysis.

Instructor: Assist.Prof. Dr. Ali COŞKUN

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Teaching Assistant: Selim Şerbetçi, F 508

Office Hours: Monday 15:00-16:00, Tuesday 10:00-11:00, Thursday 9:00-10:00.

Textbook: Managerial Accounting, 11/e, by Ray Garrison, Eric Noreen, Peter Brewer. 2006, Mc Graw Hill.

Course page: <http://alicoskun.net/09-10/MAN306.htm>

References and Other Materials:

- Cost management: A strategic emphasis; Blocher, Stout, Cokins and Chen; 2008; Mc-Graw Hill.
- Cost management: Accounting and Control, Hansen and Mowen, 2003, Thomson.
- Financial and Managerial Accounting; Williams (editor); 2002, Mc-Graw Hill.
- Cost Accounting, A Managerial Emphasis, 12/e, Horngren, Foster & Datar, 2006, Prentice Hall.

COURSE CONTENTS

1. Week: Introduction to Managerial Accounting
2. & 3. Week: Budgeting (ch.9)
4. & 5. Week: Standard Costs and the Balanced scorecard (ch.10)
6. Week: Flexible Budgets and Variances (ch.11)
7. Week: 1st Midterm Exam
8. Week: Segment Reporting (ch.12)
9. & 10. Week: Decision Making and Relevant Information (ch.13)
11. Week: Pricing Products & Services
12. & 13. Week: Capital Budgeting Decisions (ch.14)
14. Week: 2nd Midterm Exam

Grading Policy

1st Midterm Exam: 30%, 2nd Midterm Exam: 30%, Final Exam: 40%.

Attendance

Classroom attendance is mandatory. Students, who are absent over 30% of the class time fail the course.