

## Content

Course Code	Course Name	Semester	Theory	Practice	Lab	Credit	ECTS
G232	Managerial Accounting	4	3	0	0	3	5

Prerequisites	G231
Admission Requirements	G231

Language of Instruction	French
Course Type	Compulsory
Course Level	Bachelor Degree
Objective	The objective of the course is to provide students with the concepts and tools needed to understand and effectively use managerial accounting information.
Content	<ul style="list-style-type: none"><li>- Introduction to managerial accounting</li><li>- Concepts of cost, expense and expenditure</li><li>- Classification of cost accounting information</li><li>- The use of cost accounting information in decision making</li><li>- Standard Cost and Variance Analysis</li><li>- Direct Costing</li><li>- Cost-Volume-Profit Analysis</li><li>- Capital Budgeting Decisions</li><li>- Budgeting</li></ul>
References	<ul style="list-style-type: none"><li>* Yönetim Muhasebesi-Prof. Dr. Rüstem Hacırüstemoğlu</li><li>* Claude Alazard, Sabine Sépari, Controle de Gestion, Manuel et Applications, Dunod,2010</li></ul>

## Theory Topics

Week	Weekly Contents
1	Introduction to managerial accounting
2	Concepts of cost, expense and expenditure
3	Cost Classification
4	Cost Classification
5	Cost-Volume-Profit Analysis
6	Cost-Volume-Profit Analysis
7	MIDTERM
8	Direct Costing+ Presentation
9	The use of cost accounting information in decision making+ Presentation
10	Budgeting+ Presentation
11	Budgeting+ Presentation
12	Capital Budgeting Decisions+ Presentation
13	Standard Cost and Variance Analysis+ Presentation
14	Standard Cost and Variance Analysis+ Presentation