

**BA in Management Program**  
**Spring 2023**  
**ACC301 Managerial Accounting**

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**Web:** SuCourse++  
**Office Hours:** By appointment

Type	Time	Days	Where
Class	12:40 - 13:30	Wednesday	Sabancı Business School G060
Class	10:40 - 12:30	Thursday	Sabancı Business School G060
Recitation			Recitations will be announced

**"We may have to revise the course plan according to the reassessment to be made country-wide, regarding higher education, at the beginning of April. The content to be delivered is certain but the method of course delivery, the number and dates of exams, and some other details are subject to change."**

**Course Objective:**

The overall objective of this course is to provide a framework within which students can develop an understanding of the determinants and uses of accounting data to aid management in its planning, organizing, and controlling functions. The course is designed to familiarize students with managerial accounting and cost accounting applications and concepts.

**Learning Outcomes:**

Upon successful completion of the course, the student should be able to:

1. Explain how cost information is used in decisions by managers
2. Describe the basic contents of management accounting
3. Analyze business transactions in terms of their effect on the costs and operational items
4. Understand and use basic management accounting terminology
5. Analyze and interpret management accounting reports that provide both objective measures of past operations and subjective estimates about future decisions
6. Understand various cost systems
7. Apply and analyze product costing allocation methods
8. Analyze and interpret cost behavior
9. Understand the basic function and design regarding budgeting

**Course Material:**

Bhimani, Datar, Horngren & Rajan, (2019), Management and Cost Accounting 7th edition, Pearson. The book (a hard copy) also includes an access card to MyAccountingLab (MyLab) for the weekly homework and the book in e-format.

You must obtain MyAccountingLab, so you can log onto MyAccountingLab and do the homework. You can only get points for homework assignments by using MyAccountingLab. Register on my AccountingLab using your Sabanci university email address to avoid problems with allocating your homework score to your grade. You can only do homework using MyAccountingLab.

### **Course Web:**

SUCourse will be used as the course's web site. Course slides, syllabus and other files will be posted on this web site. All the material you will need will be available on SUCourse. In order to make it easy for the student, the SUCourse page contains two folders. One for the PowerPoint slides and the other one for everything else (administration, login information etc.).

### **Instructional Design:**

The topics are being explained using detailed PowerPoints. The course will be given in hybrid mode.

To ensure that the student keep up with the course, there will be weekly homework related to each chapter. The homework is opened every Thursday at 16.00 and will stay open exactly 7 days.

Before both the midterm and the final exam we will have Q&A sessions.

Recitations will be announced via email.

### **Grading:**

Homework (incl one ethics assignment)	30%
Midterm exam	35%
Final exam	35%

### **Requirements:**

Exams: There are two exams – one midterm exams and one final exam. The midterm exam is held in the class time – see course schedule below - and the final exam is held in the final exam period. There are no make-up midterm exams.

**The minimum attendance is 70% of the classes.** (A YÖK requirement).

**There will be homework assigned every week.** There are 12 or 13 Homework assignments. Out of those 12, the points of the best 10 will be counted. In other words, you can miss or make mistakes on two occasions without losing any points. (The reason behind this rule is that students typically miss one or two homework due to illness, weather, travelling etc. and the first week before getting used to the system can also mean that the student makes mistakes).

**Academic Honesty:**

Learning is enhanced through cooperation and as such you are encouraged to work in groups, ask for and give help freely in all appropriate settings. At the same time, as a matter of personal integrity, you should only represent your own work as yours. Any work that is submitted to be evaluated in this class should be an original piece of writing, presenting your ideas in your own words. Everything you borrow from books, articles, or web sites (including those in the syllabus) should be properly cited. Although you are encouraged to discuss your ideas with others (including your friends in the class), it is important that you do not share your writing (slides, MS Excel files, reports, etc.) with anyone. Using ideas, text and other intellectual property developed by someone else while claiming it is your original work is *plagiarism*. Copying from others or providing answers or information, written or oral, to others is *cheating*. Unauthorized help from another person or having someone else write one's paper or assignment is *collusion*. Cheating, plagiarism and collusion are serious offenses that could result in an F grade and disciplinary action. Please pay utmost attention to avoid such accusations.

**Course Schedule:**

Topic	Chapter	Topic
1	1	Introduction to Managerial Accounting The manager and management accounting
2	2	Building Blocks of Managerial Accounting – Cost terms and purposes
3	3	Job Costing
4	4	Process Costing
Midterm exam – The exact date will be determined in class		
5	11	Activity Based Costing
6	8	Cost-volume-profit analysis and determining how costs behave
7	14	Budgeting
8		If time permits – Cash flow statements. Material will be based on the textbook from ACC201.
Final exam – It will take place during the final exam period. The exact date will be determined and announced by the University.		