

BA 303 – Managerial Accounting

2016-2017 Fall Semester

Credit	: (3+0+0) 3 TEDU Credit
Instructor	: Burze Yaşar
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Web Page	: Moodle website
Class hours	: Monday 13-14:50 & Wednesday 11-11:50 (or as announced in class & Moodle)
Classroom	: B241
Office Hours	: Wednesday 13:00-15:00 (An email to let me know if you are coming at a particular time is highly recommended)
Teaching Assistant	: Tuğba Purtul
TA Office Hours	: To be announced

This syllabus is preliminary in the sense that slight changes of timing or course content may still occur. Advance notice within a reasonable period will be provided of any changes made.

Course description and Learning Objectives

The objective of this course is to introduce students to concepts and applications of managerial accounting, the internal use of accounting information to manage companies. Four main uses of managerial accounting will be introduced: planning, decision-making, control and report preparation. You will familiarize with how managerial accountants create, organize, analyze information and then communicate relevant information to upper management or decision makers.

Upon successful completion of the course, students will be able to:

- Learn main cost concepts and the role of managerial accounting in a business.
- Distinguish between job order costing and process costing and apply each method.
- Use activity based costing and cost-volume-profit analysis to make decisions.
- Differentiate relevant and irrelevant information in corporate decisions to achieve organizational goals.
- Describe budgeting objectives and prepare different types of budgets.
- Calculate and analyze revenue and cost variances, differences between actual and expected performance variances.

Course Materials:

Main textbook: Ray Garrison, Eric Noreen and Peter Brewer (2012) “Managerial Accounting”, 14th Edition International Student Version, Mc Graw Hill, ISBN: 9780078111006

Recommended: Horngren, Sundem, Burgstahler and Schatzberg (2014) “Introduction to Management Accounting”, Pearson, ISBN-13: 978-0-273-79001-3

In addition to the text book, some required readings will include case studies.

Please note that you are responsible from all materials that are uploaded to Moodle. You have to regularly check Moodle (and your TEDU e-mail) for course announcements.

Course Requirements:

It is necessary that you attend the class and come to class prepared by reading the assigned book chapters. The reason is that in class we will go far beyond what can be summarized on lecture slides and we will do many group work including discussions and problem solving. Class participation is an essential part of the course grade. Course load is as follows:

Lectures 42 hrs

Readings 42 hrs

Quizzes & Exams 56 hrs

Total workload is 140 hours.

Exams and Grading:

Midterm Exam	: 30%
Quizzes	: 15%
Participation	: 10%
Final Exam	: 45%

If you have a question about any of your grades please come and talk to me immediately. If you disagree with the grade even after you have discussed it with me, you must submit your question in writing within one week after I return your work. If you appeal, I will re-grade your entire assignment; your grade may increase, decrease, or remain the same.

Quizzes:

The purpose of the quizzes is to motivate studying regularly rather than just before the exam. Students who read the assigned course materials before class and pay attention in class can expect to pass the quizzes. Quizzes may be with advance notice or may be unannounced.

Class participation:

We will have discussions and group activities in class and students are expected to actively participate in these discussions. The quality not the quantity of participation will count for participation scores. High quality means making points that move the discussion toward a deeper understanding. Students who do not come to class, are not prepared for each class, are engaged in activities that are unrelated to the course will receive lower participation scores.

In-Class Activities:

In-class activities are part of active learning. Activities will vary throughout the course.

Academic Integrity:

Academic integrity and professionalism are fundamental values of TED University. Please see http://www.tedu.edu.tr/tr-TR/Content/Ogrenciler/Akademik_Durustluk_Ilkeleri.aspx for TED University's Academic Honor Rules.

Class Norms and Expectations:

I expect you to pay attention to the following norms and expectations:

- Please remember that no instructor can teach you material, but only assist your learning efforts. You cannot learn the material of this class passively. You have to do the readings and solve problems yourself, come to class prepared and have to actively participate in class.
- Don't assume that the slides, posted on Moodle, are a sufficient summary of the book chapters. You have to take notes in class from group discussions.
- If you are late to class, enter silently without distracting others. Do not turn this into a habit.
- Please turn cell phones off during the class. Please let me know before class if you are expecting a very important phone call and you can have your phone in silent mode that day. Laptops are closed and put away during class.
- Conversations among yourselves are extremely distracting to the instructor. Please save your conversation after the class.
- Students are expected to respect views and opinions of their colleagues. Disagreement and debate is welcome but intolerance for the views of others is unacceptable.
- Please use name cards during classes.

Feedback:

I appreciate your feedback on topics, contents, activities and assignments. This is also part of class participation. By sharing your concerns and comments you will contribute to the development of the course.

Tentative outline:

Week	Week of	Topic	Reading
1	Sep 26	What is Managerial Accounting?	Ch. 1
2	Oct 3	Managerial Accounting and Cost Concepts	Ch. 2
3	Oct 10	Job-Order Costing	Ch. 3
4	Oct 17	Process Costing	Ch. 4
5	Oct 24	Cost-Volume-Profit Relationships	Ch. 5
6	Oct 31	Variable Costing and Segment Reporting	Ch. 6
7	Nov 7	Activity-Based Costing	Ch. 7
8	Nov 14	Midterm	
9	Nov 21	Profit Planning	Ch. 8
10	Nov 28	Flexible Budgets and Performance Analysis	Ch. 9
11	Dec 5	Standard Costs and Variances	Ch. 10
12	Dec 12	Differential Analysis	Ch. 12
13	Dec 19	Capital Budgeting Decisions	Ch. 13
14	Dec 26	Course Wrap-up	
		Final Exam – To be announced	Comprehensive