

## BA4416 – MANAGERIAL ACCOUNTING

### Course Schedule:

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Course Web Page:	Link to ODTUClass Course Page

### Course Description:

This course focuses on identifying the features of managerial accounting and the functions of management. Real-life scenarios are used to help you to understand how to organize, analyze, and interpret managerial accounting information as well as giving students an opportunity to integrate theories to business practice.

### Course Student Learning Objectives: (CSLOs)

Upon successful completion of this course, students should be able to:

#### Course Specific Skills:

1. Describe the role of the managerial accountant within an organization.
2. Categorize costs according to behavior and function and describe and calculate different costing methods.
3. Prepare financial budgets.
4. Use managerial accounting techniques for decision-making.

#### Discipline Specific Skills:

5. Define managerial accounting and describe its role in the management process.
6. Briefly describe some of the major contemporary themes in managerial accounting.
7. Understand and explain the concepts of strategic cost management and the value chain.
8. Understand the ethical responsibilities of a managerial accountant.

#### Personal and Key Skills:

9. Participate in group interaction and discussion opportunities.
10. Develop communication skills, including negotiation and argumentation.

### Learning and Teaching Methods:

Students are strongly recommended to attend classes and read the course material before the lectures. In addition, solving end of chapter questions will be very useful in learning this course

#### Required Reading:

**Managerial Accounting: Tools for Business Decision Making**, Global Edition, Jerry J. Weygandt; Paul D. Kimmel; Donald E. Kieso, Wiley.

#### Suggested Reading:

**Introduction to Management Accounting**, Charles T. Horngren, Gary L. Sundem, David Burgstahler, Jeff Schatzberg, 16<sup>th</sup> edition, Pearson.

Assessment and Grading:				
Form of Assessment	% Contribution	Size of the assessment	CSLOs covered by the assessment	Feedback Method
Written Examinations	85	60-minute midterm (25%) 75-minute final exam (40%) Quizzes (20%)	1, 2, 3, 4, 5, 6, 7, 8, 9, 10	Written
In-class activities	15	In-class discussions	1, 2, 3, 4, 5, 6, 7, 8, 9, 10	Attendance and Class Participation

There will be no "extra" work above the aforementioned grading.

**Make-up Examinations:** There will be no make-ups for exams or assignments. If you have a time conflict, please contact the instructor ahead of time.

**Important Note About Re-sit (Bütünleme) Exams:** Please note that re-sit exams are not given at METU.

**Incompletes:** A grade of incomplete will not be granted except for the most extreme circumstances and only after stringent verification and approval by the Department. A grade of incomplete will be granted only as a result of circumstances beyond the student's control. A grade of "I" is not given in lieu of an "FF".

The following table gives the tentative schedule for the semester. The lectures will stress the most important and/or most difficult material. The students are required to read the chapters and appendices before they are covered in class.

Tentative Course Schedule			
Week	Topic	Reading/Assignment	Chapters
1	Managerial Accounting	TBA	Chp 1
2	Job Order Costing	TBA	Chp 2
3	Process Costing	TBA	Chp 3
4	Activity Based Costing	TBA	Chp 4
5	Cost-Volume-Profit	TBA	Chp 5
6	Cost-Volume-Profit: Additional Issues	TBA	Chp 6
7	Mid-term exam	TBA	Chp (1-6)
8	Incremental Analysis	TBA	Chp 7
9	Pricing	TBA	-Chp 8
10	Budgetary Planning	TBA	Chp 9
11	Budgetary Control and Responsibility Accounting	TBA	Chp 10
12	Standard Costs and Balanced Scorecard	TBA	Chp 11
13	General Overview of All Topics		
	Final Exam		Chp 1-Chp 11

## Course Policies:

**COURSE REQUIREMENTS:** Attendance is compulsory in this class. Regularly attending classes, reading the related course material and class participation will definitely enhance the performance of the student.

**TERM-PAPER:** There will be a term-paper covering all the topics included in the course. Interim reports will be required during the semester. Please remember that it is the student's responsibility to follow the due dates for all the written assignments to be submitted.

**READING ASSIGNMENTS:** The lectures will stress the most important and/or most difficult material. Students are strongly recommended to read the related parts of the course materials before the class.

**STUDENT DISABILITIES:** Any student, who, because of a disabling condition, may require special arrangements in order to meet course requirements, should contact the instructor as soon as possible. Students should present the appropriate documentation from the university's Disability Support Office (Engelsiz ODTÜ Birimi, ODTÜ Kütüphanesi, Solmaz İzdemir Salonu, Tel: 210.7196; engelsiz@metu.edu.tr) verifying their disability, and outlining the special arrangements required. Please note that no accommodations will be provided to the disabled students prior to the completion of this approved University process.

**ACADEMIC DISHONESTY:** The Department of Business Administration has no tolerance for acts of academic dishonesty. Such acts damage the reputation of METU, the department and the BS degree and demean the honest efforts of the majority of the students. The minimum penalty for an act of academic dishonesty will be a zero for that assignment or exam.

**CHEATING:** All university, faculty/institute, and department principles on academic honesty will be strictly enforced. The usual consequence for academic dishonesty is failure of the course and referral of the case to the Dean of the Faculty for additional disciplinary action. Examinations are individual and are to be completed without outside assistance of any sort. Persons observed cheating during examinations will receive a failing grade in the course. Homework assignments are individual, unless otherwise specified by the instructor, and are to be completed without outside assistance of any sort, as well. Persons observed cheating in their homework assignments will receive a score of zero for the portion of the semester grade that is allocated to such assignments.

**PLAGIARISM:** The instructor assumes that students will do their own work. By placing their names on assignments (individual or team), students are affirming that the contents are their original work. Any previous work available from files or past students, as well as materials available on the internet may be used only as a suggestive model. Violation of this provision will be considered as unethical behavior, subject to disciplinary action. If you have any doubt about the use of a specific material, see the instructor ahead of time. Any material used from outside sources should be referenced appropriately. Persons observed to plagiarize while preparing assignments will be referred to the Dean of the Faculty for additional disciplinary action and also they will receive a score of zero for the portion of the semester grade that is allocated to such assignments.

## METU HONOR CODE

Every member of METU community adopts the following honor code as one of the core principles of academic life and strives to develop an academic environment where continuous adherence to this code is promoted.

"The members of the METU community are reliable, responsible and honorable people who embrace only the success and recognition they deserve, and act with integrity in their use, evaluation and presentation of facts, data and documents."

**CIVILITY IN THE CLASSROOM:** Students are expected to assist in maintaining a classroom environment which is conducive to learning. In order to assure that all students have an opportunity to gain from time spent in class, unless otherwise approved by the instructor, students are prohibited from using laptop computers and cellular phones, making offensive remarks, reading newspapers, sleeping, or engaging in any other form of distraction. Inappropriate behavior in classroom shall result, minimally, in a request to leave class.

Past observations showed that the METU classroom experience is improved when the following are true:

**Students arrive on time.** Timely arrival ensures that classes are able to start and finish at the scheduled times. Timely arrival shows respect for both fellow students and faculty and it helps to create a better learning environment by reducing avoidable distractions.

**Students are fully prepared for each class.** Much of the learning in this course takes place during classroom discussions. When students are not prepared, they cannot contribute to the learning process. This affects not only the individual but also the classmates who count on them.

**Students respect the views and opinions of their colleagues.** Disagreement and debate are encouraged; however, intolerance for the views of others is unacceptable.

**Cell phones are turned off.**

**STUDENT EXCUSES:** Unless you inform me in advance, I will not excuse you from any of the grade requirements. At the same time, this does not mean that I will allow you to miss a test or an assignment with any excuse that you present to me. Please note that the excuse is acceptable for only the most extreme circumstances and only after stringent verification and approval by the Department.

**KNOW YOUR RIGHTS AND RESPONSIBILITIES!** <http://oidb.metu.edu.tr/en/academic-rules-and-regulations>

**NOTE THE IMPORTANT DATES ON THE ACADEMIC CALENDAR!** <http://oidb.metu.edu.tr/en/academic-calendar>

The instructor assumes that students who attend the next class have understood and accepted to agree with all the requirements and rules of this course.

Good luck to all of you and let's have a very enjoyable semester together!! SD