

M.A. PROGRAM IN BUSINESS MANAGEMENT (WITH THESIS)
COURSE SYLLABUS FORM

Course Details				
Code		Academic Year		Semester
BM038		1		Elective
Title		T	A	L
Controlling		3	0	0
ECTS		6		
Language	English			
Level	Undergraduate	Graduate	X	Postgraduate
Department / Program	Business Management			
Forms of Teaching and Learning	Face to face			
Course Type	Compulsory	Elective	X	
Objectives	Acquiring practical knowledge and exchanging information regarding the management accounting processes in business enterprises and multinational companies			
Content	Introduction to management accounting and corporate management, Cost terms and purposes, Master budget and flexible budgets, Variance analysis and management control, Strategy and balanced scorecards, Digital transformation and role change in management accounting			
Prerequisites	-			
Coordinator	Asst. Prof. Dr. Çiydem ÇATAK			
Lecturer(s)	-			
Assistant(s)	-			
Work Placement	-			
Recommended or Required Reading				
Books / Lecture Notes	Horngren, C. T., Datar, S. M., & Rajan, M. V. (2018). Horngren's Cost Accounting: A Managerial Emphasis (16th ed.). Harlow: Pearson.			
Other Sources	-			
Additional Course Material				
Documents	-			
Assignments	-			
Exams	-			
Course Composition				
Mathematics und Basic Sciences				30%
Engineering				%
Engineering Design				%
Social Sciences				70%

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Educational Sciences			%
Natural Sciences			%
Health Sciences			%
Expert Knowledge			%
Assessment			
Activity	Count	Percentage (%)	
Midterm Exam	1	40	
Quiz			
Assignments			
Attendance			
Recitations			
Projects			
Final Exam	1	60	
	Total	100	
ECTS Points and Work Load			
Activity	Count	Duration	Work Load (Hours)
Lectures	14	3	42
Self-Study	14	3	42
Assignments			
Presentation / Seminar Preparation			
Midterm Exam	1	48	48
Recitations			
Laboratory			
Projects			
Final Exam	1	48	48
	Total Work Load	180	
	ECTS Points (Total Work Load / Hour)	6	
Learning Outcomes			
1	Understanding the tasks, responsibilities and instruments of management accounting (Cost terms, budgeting, variance analyses, strategic decision making)		
2	Acquirement of basic knowledge on the management accounting processes in business enterprises and multinational companies		
3	Definition and interpretation of the implications of digital transformation on management accounting		
Weekly Content			
1	The manager and management accounting		
2	An introduction to cost terms and purposes		

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3	Master budget and responsibility accounting
4	Master budget and responsibility accounting
5	Flexible budgets, direct-cost variances, and management control
6	Flexible budgets, direct-cost variances, and management control
7	Flexible budgets, overhead cost variances, and management control
8	Flexible budgets, overhead cost variances, and management control
9	Midterm Exam
10	Strategy, balanced scorecard, and strategic profitability analysis
11	Cost allocation, customer-profitability analysis, and sales-variance analysis
12	Cost allocation, customer-profitability analysis, and sales-variance analysis
13	Allocation of support-department costs, common costs, and revenues
14	Allocation of support-department costs, common costs, and revenues
15	Digital transformation in controlling

Contribution of Learning Outcomes to Program Objectives (1-5)

	P1	P2	P3	P4	P5	P6	P7	P8	P9	P10	P11	P12	P13
1	4	4	4	4	4	4	4	4	4	4	4	4	4
2	4	4	4	4	4	4	4	4	4	4	4	4	4
3	4	4	4	4	4	4	4	4	4	4	4	4	4

Contribution Level 1: Low 2: Low-intermediate 3: Intermediate 4: High 5: Very High

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