

COURSE INFORMATION					
Course Title	Code	Semester	L+P Hour	Credits	ECTS
BUDGET AND PLANNING IN MULTINATIONAL CORPORATIONS	MAN 220	5	3 + 0	3	5

Prerequisites	Cost Accounting
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Language of Instruction	German
Course Level	Bachelor's Degree (First Cycle Programmes)
Course Type	Compulsory
Course Coordinator	
Instructors	Ümit Özel
Assistants	
Goals	<p>Students short- and long- term goals by pouring the numerical table , realization rates, past performance comparisons , goals from failing and failing components to be able to see as current and accurate , so as a planning tool which enables timely response to disruptions to introduce the budget planning system and to understand , to ensure the efficient use of resources .</p> <p>The course aims to introduce students to Budget Planning systems. By putting short and long term goals into numbers and</p>
Content	

Learning Outcomes	Program Learning Outcomes	Teaching Methods	Assessment Methods
1) Bütçe ve planlama kavramlarının gerekliliğini ve Almanca Uluslararası İşletme Yönetimindeki işlevini kavrama		1	1,2,3
2) Bütçe planlanma ve bütçe hazırlanma tekniklerini ve firmalarda uygulanma usullerini öğrenmek		5,6	1,2,3
3) Bütçe analiz ve kontrol tekniklerini öğrenmek		7,10	1,2,3

4) Sapmaların nedenlerini anlamayı, bütçeleri ve planları revize etmeyi, hedeflerin gerçekleşmesi için yöntemler önermeyi öğrenmek.	13,20	1,2,3
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Teaching Methods:	1: Lecture, 2: Question-Answer, 3: Discussion
Assessment Methods:	A: Testing

COURSE CONTENT		
Week	Topics	Study Materials
1	Definition and scope, objectives of cost accounting, cost accounting, general ledger with the relationship between statistics and planning	
2	Classification of expenses, expense and spending concepts, cost Accounting System, Cost Accounting System is used in calculating the costs and methods of Basic Stages	
3	Expenses, recognition of direct and indirect first items and materials	
4	Explaining the Material Evaluation Methods (FIFO, LIFO, HIFO Averages Method, The Standard Price Method And The Market Price Method) by giving examples.	
5	Labor and personnel expenses (labor, labor, Time measurement, Determination Of Net salary calculations), Computational costs, Distribution switches, explaining the cost of distribution and solving problems to emphasis the subject.	
6	Explaining economic and control analysis in cost areas.	
7	Midterm Exam	
8	Explaining cost carriers and methods	
9	Solving problems by using cost carriers methods to determine cost of the product per unit and sales price.	
10	Determining the cost of other strategic cost per product decisions (buy or make the determination of prices, discounts and discount strategy, etc.) usage by solving problems.	
11	Income statement, accounts 7/A and 7/B layout and related accounting records	
12	Understanding the purpose of the sold good cost, its calculation and using in cost decisions.	
13	Understanding the basic concept of the share of the contribution, its types and solving problems to emphasis the subject.	
14	Calculation of the break-even point, types, and problem solving	

15	Case Studies
16	Final Exam

RECOMMENDED SOURCES	
Textbook	1) Kostenrechnung I; Lothar HABERSTOCK
Additional Resources	1) Basiswissen Kottenrechnung; Josse GERMANN

MATERIAL SHARING
Documents
Assignments
Exams

ASSESSMENT		
IN-TERM STUDIES	NUMBER	PERCENTAGE
Mid-terms	1	80
Quizzes		
Assignment	1	20
	Total	100
CONTRIBUTION OF FINAL EXAMINATION TO OVERALL GRADE		60
CONTRIBUTION OF IN-TERM STUDIES TO OVERALL GRADE		40
	Total	100

COURSE CATEGORY	Expertise/Field Courses
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COURSE'S CONTRIBUTION TO PROGRAM						
No	Program Learning Outcomes	Contribution				
		1	2	3	4	5
1	Students should be able to use basic knowledge of International Business Management theoretically and practically for identification, modeling and solving of problems for businesses operating on a global scale.					X
2	Students should possess the essential body of knowledge related to International Business Management including the					X

	state-of-the art concepts, theories and models, historical evolution of that discipline, the scientific methodology in general, and the research tools and techniques utilized in that discipline, in particular.		
3	Students should understand the core competences of juridical, political, social, and economic psychological dimensions related to International Business Management.	X	
4	Students should be able to conduct independent research in their discipline by specifying information needs for investigating a topic-of interest, accessing the appropriate sources of knowledge, and preparing a comprehensive report.		X
5	Students should understand the interdependency and interrelationship among disciplines should be able to relate and synthesize International Business Management knowledge with diverse disciplines, and generate new information accordingly.		X
6	Students should be able to fulfill their responsibility as team leader or team member in project implementations or applied studies that are related to International Business Management.	X	
7	Students should be able to design and plan projects to achieve organizational goals and objectives setted or to improve organizational performance.		X
8	Students should be able to critically evaluate the knowledge in the area of International Business Management, assess self-competency and direct self-learning efforts accordingly.	X	
9	Students should understand the importance of life-long learning and self-assessment to maintain their personal and professional development.		X
10	By rapidly changing global circumstances, students should be able to show that they understand the importance of flexibility in thinking and generating creative solutions in order to succeed in professional life.		X
11	Students should be able to effectively communicate in written and oral German on a corporate level with people from diverse backgrounds.	X	
12	Students should have the German proficiency to be able to follow and interpret the global dynamics that shape their discipline.	X	
13	Students should indicate, express and present their knowledge in in national/international interdisciplinary academic and professional settings, should offer and make comments about the results of the works to other people from not only their field, but also from any other disciplines by clearly expressing in Turkish and German via using right data.		X
14	Students should evaluate the differences between cultures and individuals by being aware of importance of respect for	X	

	individual and cultural diversity, should be able to emphatically interact with individuals from diverse cultural backgrounds in social and professional settings and should contribute to the team works as a team coordinator or a team member.	
15	Students should use effectively widespread and valid information technologies in their field.	X
16	Students should understand personal, professional and social ethics, should evaluate the ethical implications of various practices related to social and professional life, should be aware of the importance how these ethical behavior add value to the society.	X
17	Students should know the concept of social responsibility on individual, social and ecological dimensions should indicate active citizenship for him-/herself within that frame.	X
18	Students should grasp the importance of the scientific point of view for social development and global competitiveness as well as social rights and social justice, which are the basis of modern societies.	X
19	Students should grasp the importance of quality management, health and safety, corporate social responsibility, professional and cultural respect and principles of corporate ethics for corporate sustainability.	X
20	Students should evaluate the contribution of basic business solutions to management and financial problems within a global and social framework.	X

ECTS ALLOCATED BASED ON STUDENT WORKLOAD BY THE COURSE DESCRIPTION			
Activities	Quantity	Duration (Hour)	Total Workload (Hour)
Course Duration (Including the exam week: 16x Total course hours)	16	3	48
Hours for off-the-classroom study (Pre-study, practice)	16	4	64
Mid-terms	1	3	3
Quiz			
Homework			
Final examination	1	10	10
Total Work Load			125
Total Work Load / 25 (h)			5
ECTS Credit of the Course			5

