

Content

Course Code	Course Name	Semester	Theory	Practice	Lab	Credit	ECTS
G332	Cost Management	6	3	0	0	3	5
Prerequisites	G231						
Admission Requirements	G231						
Language of Instruction	French						
Course Type	Elective						
Course Level	Bachelor Degree						
Objective	The objective of the course is to inform students on advanced cost accounting techniques.						
Content	Traditional cost accounting techniques Allocation of factory overhead Introduction to contemporary cost accounting techniques Activity based costing Activity based management Activity based budgeting Target costing and pricing decisions Just in time production Theory of constraints Quality costs Cost reduction techniques Strategic management accounting						
References	* Maliyet Muhasebesinde Güncel Yaklaşımlar-Rüstem Hacırustemoğlu, Münir Şakrak. ** Cost Management: A Strategic Emphasis-Edward Blocher, David E. Stout, Gary Cokins, Kung Chen.						

Theory Topics

Week	Weekly Contents
1	Traditional cost accounting techniques
2	Traditional cost accounting techniques: allocation of factory overhead
3	Introduction to contemporary cost accounting techniques
4	Activity based costing
5	Activity based costing
6	Activity based management
7	Activity based budgeting
8	Target costing and pricing decisions
9	Just in time production
10	Just in time production
11	Theory of constraints
12	Quality costs
13	Cost reduction techniques
14	Strategic management accounting