

## Content

Course Code	Course Name	Semester	Theory	Practice	Lab	Credit	ECTS
GE 732	Strategic Management Accounting	2	3	0	0	3	7

Prerequisites	
Admission Requirements	

Language of Instruction	Turkish
Course Type	Elective
Course Level	Doctoral Degree
Objective	The objective of the course is to inform students on contemporary cost accounting and performance measurement techniques.
Content	Traditional cost accounting techniques Traditional performance measurement techniques Introduction to contemporary cost accounting techniques Activity based costing Activity based budgeting Target costing and pricing decisions Just in time production Theory of constraints Quality costs Balanced scorecard and performance measurement 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 performance measurement techniques
3	Introduction to contemporary cost accounting techniques
4	Activity based costing
5	Activity based costing
6	Activity based budgeting
7	Target costing and pricing decisions
8	Just in time production
9	Just in time production
10	Theory of constraints
11	Quality costs
12	Quality costs
13	Balanced scorecard and performance measurement
14	Strategic management accounting