

## Content

Course Code	Course Name	Semester	Theory	Practice	Lab	Credit	ECTS
Mİ625	Strategic Management Accounting	1	3	0	0	3	6

Prerequisites	
Admission Requirements	

Language of Instruction	Turkish
Course Type	Elective
Course Level	Masters Degree
Objective	The objective of the course is to analyze and discuss the strategic managerial accounting and performance measurement techniques.
Content	<ol style="list-style-type: none"><li>1. Introduction to Management Accounting, Cost Terms And Financial Statements</li><li>2. Financial Analysis</li><li>3. Cash Flow Analysis</li><li>4. Cost Allocation Systems</li><li>5. Cost, Volume, Profit Analysis</li><li>6. Activity-Based Costing</li><li>7. Activity-Based Management</li><li>8. Pricing Decisions and Cost Analysis</li><li>9. Strategy, Balanced Scorecard and Strategy Profitability Analysis</li><li>10. Balanced Scorecards: Quality, Time and Theory of Constraints</li></ol>
References	<p>Charles Horngren, Gary L. Sunden, David Burgstahler, Jeff Schatzberg (2014), Introduction to Management Accounting, Pearson Education, 16. Edition (Global)</p> <p>Datar, S. M. and M.V. Rajan, Horngren's Cost Accounting A Managerial Emphasis, 16th ed., Pearson, 2018.</p> <p>Miller-Nobles, T. ; B. Mattison and E. M. Matsumura, Horngren's Cost Accounting The Managerial Chapters, 11th ed., Pearson, 2016.</p>

## Theory Topics

Week	Weekly Contents
1	Introduction to Strategic Management Accounting
2	Cost Terms And Financial Statements
3	Financial Analysis Techniques
4	Cost Allocation Systems
5	Cost, Volume, Profit Analysis
6	Activity-Based Costing 7. Activity-Based Management
7	Master Budgets
8	Flexible Budgets
9	Strategy, Balanced Scorecard and Strategy Profitability Analysis
10	Balanced Scorecards: Quality, Time and Theory of Constraints
11	Capital Budgeting and Strategic Cost Analyses
12	Strategic Performance Measurement

Week	Weekly Contents
13	Transfer Pricing
14	Corporate Reporting