Content

Course Code	Course Name	Semester	Theory	Practice	Lab	Credit	ECTS
Mİ625	Strategic Management Accounting	2	3	0	0	3	6

Prerequisites	
Admission Requirements	

Language of Instruction	Turkish
Course Type	Elective
Course Level	Masters Degree
Objective	This course is designed to enable students not only to analyze financial data but also to link this data to the company's long-term strategic goals. It focuses on case studies, strategic decision-making, and current technological trends. The objective of the Strategic Management Accounting course is to examine and discuss cost management, financial analysis, cost-volume-profit analysis, Activity-Based Management (ABC-ABM), operating budgets, flexible budgets, cost analysis in capital budgeting, the Balanced Scorecard (BSC), quality costs, and performance measurement methods.
Content	1. Introduction to Management Accounting, Cost Terms And Financial Statements 2. Financial Analysis 3. Cash Flow Analysis 4. Cost Allocation Systems 5. Cost, Volume, Profit Analysis 6. Activity-Based Costing 7. Activity-Based Management 8. Pricing Decisions and Cost Analysis 9. Strategy, Balanced Scorecard and Strategy Profitability Analysis 10. Balanced Scorecards: Quality, Time and Theory of Constraints
References	Charles Horngren, Gary L. Sunden, David Burgstahler, Jeff Schatzberg (2014), Introduction to Management Accounting, Pearson Education, 16. Edition (Global) Datar, S. M. and M.V. Rajan, Horngren's Cost Accounting A Managerial Emphasis, 16th ed., Pearson, 2018. Miller-Nobles, T. ; B. Mattison and E. M. Matsumura, Horngren's Cost Accounting The Managerial Chapters, 11th ed., Pearson, 2016.

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
13	Transfer Pricing
14	Corporate Reporting