Content

Course Code	Course Name	Semester	Theory	Practice	Lab	Credit	ECTS
G332	Cost Management	6	3	0	0	3	5

Prerequisites	
Admission Requirements	

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 Hacırüstemoğlu, 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