

## Content

Course Code	Course Name	Semester	Theory	Practice	Lab	Credit	ECTS
ML514	Contemporary Approaches to Managerial Accounting	1	3	0	0	3	6

Prerequisites	
Admission Requirements	

Language of Instruction	Turkish
Course Type	Compulsory
Course Level	Masters Degree
Objective	The objective of the course is to inform students on contemporary cost accounting and performance measurement techniques.
Content	<p>Traditional cost accounting techniques</p> <p>Traditional performance measurement techniques</p> <p>Introduction to contemporary cost accounting techniques</p> <p>Activity based costing</p> <p>Activity based budgeting</p> <p>Target costing and pricing decisions</p> <p>Just in time production and throughput accounting</p> <p>Theory of constraints</p> <p>Quality costs</p> <p>Balanced scorecard and performance measurement</p> <p>Strategic management accounting</p>
References	<p>* Maliyet Muhasebesinde Güncel Yaklaşımlar-Rüstem Hacırüstemoğlu, Münir Şakrak.</p> <p>** Cost Management: A Strategic Emphasis-Edward Blocher, David E. Stout, Gary Cokins, Kung Chen.</p>

## 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 and throughput accounting
9	Just in time production and throughput accounting
10	Theory of constraints
11	Quality costs
12	Quality costs
13	Balanced scorecard and performance measurement
14	Strategic management accounting