

## Content

Course Code	Course Name	Semester	Theory	Practice	Lab	Credit	ECTS
MI508	Contemporary Approaches to Managerial Accounting	2	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 contemporary cost 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	

## Theory Topics

Week	Weekly Contents
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
11	Just in time Production and Throughput Accounting
12	Capital Budgeting And Cost Analysis
13	Performance Measurement And Compensation
14	Management Control Systems, Transfer Pricing, And Multinational Considerations