

Content

Course Code	Course Name	Semester	Theory	Practice	Lab	Credit	ECTS
Mİ508	Contemporary Approaches to Managerial 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 contemporary cost accounting and performance measurement techniques.
Content	<ol style="list-style-type: none">1. Introduction To Management Accounting, Cost Terms And Financial Statements2. Financial Analysis3. Cash Flow Analysis4. Cost Allocation Systems5. Cost, Volume, Profit Analysis6. Activity-Based Costing7. Activity-Based Management8. Pricing Decisions and Cost Analysis9. Strategy, Balanced Scorecard And Strategy Profitability Analysis10. Balanced Scorecards: Quality, Time And Theory of Constraints
References	<p>Rüstem Hacırüstemoğlu ve Münir Şakrak.Maliyet Muhasebesinde Güncel Yaklaşımlar-</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 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