

# STRATEGICAL COST MANAGEMENT

1	Course Title:	STRATEGICAL COST MANAGEMENT	
2	Course Code:	ISL5332	
3	Type of Course:	Optional	
4	Level of Course:	Second Cycle	
5	Year of Study:	1	
6	Semester:	2	
7	ECTS Credits Allocated:	6.00	
8	Theoretical (hour/week):	3.00	
9	Practice (hour/week):	0.00	
10	Laboratory (hour/week):	0	
11	Prerequisites:	None	
12	Language:	Turkish	
13	Mode of Delivery:	Face to face	
14	Course Coordinator:	Prof. Dr. Ümit Gücenme Gençoğlu	
15	Course Lecturers:	Prof. Dr. Sait Yüksel KAYGUSUZ	
16	Contact information of the Course Coordinator:	umitgucenme@uludag.edu.tr 0224 294 10 47	
17	Website:		
18	Objective of the Course:	Introduce students new approaches in cost and management accounting	
19	Contribution of the Course to Professional Development:		
20	Learning Outcomes:		
		1	To be able to propose solutions to problems about traditional cost accounting faced in new production environments
		2	To be able to understand the effects of just in time production to cost accounting
		3	Ability to implement activity based costing and to make cost analysis
		4	Able to test strategies
		5	Ability to apply contemporary costing approaches
		6	Able to compare cost methods
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21	Course Content:		
		<b>Course Content:</b>	
Week	Theoretical	Practice	
1	The effects of technological developments to traditional cost and management accounting		
2	Just in time production and cost management		
3	Structuring of strategic cost management		
4	Activity based cost management		

5	Activity based cost analysis	
6	Target costing	
7	Kaizen costing	
8	Theory of constraints	
9	Theory of constraints and decision making	
10	Balanced scorecard	
11	Strategy maps	
12	Testing strategies	
13	Value added analysis	
14	Comparing cost methods	

22	Textbooks, References and/or Other Materials:	Yenilikçi Yönetim Muhasebesi-Sait Y Kaygusuz Alfa Aktüel Kısıtlar Teorisi ve Yönetim Muhasebesi-Sait Y Kaygusuz Dora Yayınevi Stratejik Maliyet Yönetimi -Reşat Karcıoğlu Aktif Yayınevi
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23	Assesment	
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TERM LEARNING ACTIVITIES	NUMBER	WEIGHT
Midterm Exam	0	0.00
Quiz	0	0.00
Home work-project	1	40.00

Activites	Number	Duration (hour)	Total Work Load (hour)
Success Grade			
Theoretical	14	3.00	42.00
Practicals/Labs	0	0.00	0.00
Total study and preperation	14	1.00	14.00
Homeworks	1	50.00	50.00
Course Projects	0	0.00	0.00
Field Studies	0	0.00	0.00
Midterm exams	0	0.00	0.00
Others	1	35.00	35.00
Final Exams	1	35.00	35.00
Total Work Load			176.00
Total work load/ 30 hr			5.87
ECTS Credit of the Course			6.00

25	CONTRIBUTION OF LEARNING OUTCOMES TO PROGRAMME QUALIFICATIONS															
	PQ1	PQ2	PQ3	PQ4	PQ5	PQ6	PQ7	PQ8	PQ9	PQ10	PQ11	PQ12	PQ13	PQ14	PQ15	PQ16
ÖK1	4	4	4	5	0	4	0	5	0	0	0	0	0	0	0	0
ÖK2	4	4	4	5	0	4	0	5	0	0	0	0	0	0	0	0
ÖK3	4	4	4	5	0	4	0	5	0	0	0	0	0	0	0	0
ÖK4	4	4	4	5	0	4	0	5	0	0	0	0	0	0	0	0

ÖK5	4	4	4	5	0	4	0	5	0	0	0	0	0	0	0	0
ÖK6	4	4	4	5	0	4	0	5	0	0	0	0	0	0	0	0
LO: Learning Objectives    PQ: Program Qualifications																
Contribution Level:	1 very low			2 low			3 Medium			4 High			5 Very High			