



AYDIN ADNAN MENDERES UNIVERSITY COURSE INFORMATION FORM

Course Title		Strategic Cost Management							
Course Code		İŞLE541		Course Level		Second Cycle (Master's Degree)			
ECTS Credit	5	Workload	127 (<i>Hours</i>)	Theory	3	Practice	0	Laboratory	0
Objectives of the Course		Preparing cost information related with strategical decisions which the top managers will make in medium and big sized companies.							
Course Content		Comparing contemporary cost accounting issues with traditional cost accounting versus handling costs of contemporary cost accounting approaches							
Work Placement		N/A							
Planned Learning Activities and Teaching Methods				Explanation (Presentation)					
Name of Lecturer(s)		Prof. Çağrı KÖROĞLU							

Assessment Methods and Criteria

Method	Quantity	Percentage (%)
Midterm Examination	1	40
Final Examination	1	60

Recommended or Required Reading

1	Stratejik Maliyet Yönetimi- Prof. Dr. Rüstem HACİRÜSTEMOĞLU& Prof. Dr. Münir ŞAKRAK
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Week	Weekly Detailed Course Contents	
1	Theoretical	Cost management system
2	Theoretical	The effect of cost management to cost accounting, strategic cost management concept and introducing the modern cost accounting approaches
3	Theoretical	Time activity based costing
4	Theoretical	Costs and value engineering
5	Theoretical	Costs and reengineering
6	Theoretical	Balanced cards
7	Theoretical	Success evaluation based on accounting
8	Intermediate Exam	Mid-term exam
9	Intermediate Exam	Mid-term exam
10	Theoretical	Cost management in the field of just in time production
11	Theoretical	The effect of enterprise resource planning to accounting applications
12	Theoretical	Logistics costs
13	Theoretical	Accounting applications related with supply chain management
14	Theoretical	Total cost of possession
15	Theoretical	Total cost of possession

Workload Calculation

Activity	Quantity	Preparation	Duration	Total Workload
Lecture - Theory	14	2	3	70
Midterm Examination	1	25	1	26
Final Examination	1	30	1	31
Total Workload (Hours)				127
[Total Workload (Hours) / 25*] = ECTS				5

*25 hour workload is accepted as 1 ECTS



Learning Outcomes

1	
2	
3	
4	
5	

Programme Outcomes (*Business Administration Master's Without Thesis*)

1	To equip the students from different academic backgrounds with the theoretical and practical information in the fundamental fields of business (i.e. Production management, marketing, accounting and finance, management and organization, and quantitative methods)
2	Be able to make financial analysis in micro and macro level and develop skills in the analysis of the primary and secondary markets; evaluation of the financial structure of the firms and interpretation of accounting reports and financial statements.
3	Be able to use mathematical, statistical and econometric models in the field of business develop skills for interpreting quantitative data, using data in the decision making process and be able to use statistical forecasting methods
4	To have knowledge about the management techniques, be able to assume responsibility in dealing with unforeseeable and complex problems as an individual and group member and develop leadership and communication skills.
5	Be able to understand principles of marketing, marketing research, market share estimation, market segmentation, market positioning, target markets, marketing mix and the place of marketing department in a business organization, the concept of internationalization

Contribution of Learning Outcomes to Programme Outcomes 1:Very Low, 2:Low, 3:Medium, 4:High, 5:Very High

	L1	L2	L3	L4	L5
P1	5	3	5	2	3
P2	3	2	3	4	2
P3	2	3	2	5	4
P4	4	5	4	3	3
P5	3	4	3	2	5

