

COST- PROFIT ANALYSIS UNDER ACTIVITY BASED COSTING: A CASE STUDY IN A COUNSELING CENTER

Hamide Özyürek^{1*}, Davut Güven², Nadir Özyürek³ and Aslı Güven⁴

¹ Assist.Prof. Dr., Turgut Özal University, TURKEY, hozyurek@turgutozal.edu.tr

² MA programme of Social Sciences, Turgut Özal University, TURKEY, davutguven@yahoo.com

³ PhD programme Department of Educational Sciences, Gazi University, TURKEY,
nadirozyurek@gmail.com

⁴ MA programme of Social Sciences, Turgut Özal University, TURKEY, geo.asli@hotmail.com

*Corresponding Author

Abstract

Education is one of the most important aspects of a country. Education costs have been strikingly in recent years. Private education institutions struggle to protect their current position rather than raising their market share. Technological developments and increase in competition forced private education institutions to enhance the variety, quality and services. Cost-profit analysis provides managers to determine unit costs, make budget, develop performance, determine price, profit and current situation. In addition, cost analysis provides managers to present high quality service or product in lower costs. It was aimed to show managers firstly how to obtain the data about income and expense to help them give correct and timely decisions and secondly how to use this data in decision making. The main purpose of the study prepared within this directions, is to research how cost-profit analysis can be applied and what kind of solutions can be accomplished in order to reach more accurate costing knowledge. For this purpose a counseling center was chosen as the model for the purposes of the study. Also in this article discusses how activity based costing method can be used in a counseling center. This study aims to examine whether activity-based costing method would contribute to the calculation of student costs at a counseling center more accurately. The activities of the counseling center will determine the activity based costing method manager using the cost method has emerged that will provide more accurate and reliable of the decision. Especially in the removal of the delivery of pricing decisions and non-value added activity has been shown to benefit.

Keywords: Cost-Profit Analysis, Costs of Education, Activity Based Costing, Counseling Center

1. INTRODUCTION

With the low cost of using scarce resources efficiently today is intended to provide the best product or service. One of the private the counseling center in the service area where there are scarce resources and competition is intense as we come across. Free training offered by the public, especially when the state is seen as a thought to how it should be sensitive to the cost of private institutions. Therefore, the decision price of managers of educational institutions, non-value added activities as necessary to remove the middle, as well as the right to determine the number of students will not hurt to drop the quality, timely and efficient decision-making are required. Inadequate in today's conditions of the traditional cost method led to the emergence of new cost system. The search for new cost model of the effects of globalization on American industry began in the 1980s with the investigation. The emergence of more of the direct labor costs and production overheads that are installing the products inadequacy of traditional production methods has necessitated the search for new techniques. The resources of the business of production activity that consumes basis, therefore, has taken its place in literature at various levels in a linear relationship establishing a cost and management perspective that activity-based defined as costing in the last year on the basis of the activities of indirect expense classification between moving and products with indirect expenses with the understanding that only required irrespective of the production volume (Öker, 2003: 27-32).

Activity-based costing systems are functioning with the traditional difference between the cost of the system. Overhead expenses related to the operation of the business of the traditional cost systems are primarily transferred to production cost centers and are collected here. The next step in the costs collected on cost centers are machine hours and the product is installed by carriers such as direct labor hours.

The activity based on the cost of the system, resource costs, the cost centers to actions arising in the business rather than after they are distributed with the help of different cost carriers around the collected costs to products through various cost carriers on the activities being transferred to services and customers. Activity-based costing system costs more accurate and meaningful resources to calculate the costs of the process, activities, products from there, is defined as a method that loads the services and customers. Activity-based costing systems is looking for the answer to the following four questions (Kaplan and Cooper, 1998, 97).

- ✓ What activities are carried out with the Enterprise resource?
- ✓ What are the costs of operating activities and business processes?
- ✓ Businesses why they need to do the activities and business processes?
- ✓ Products of the company, how each activity is required for service and customers?

2. WHY ACTIVITY-BASED COSTING SYSTEM SHOULD BE APPLIED?

The organization in recent years as an important issue for ensuring the reduction of costs and operations managers to focus on specific activities emerges. Using activity-based costing for management is emphasized as these problems can be solved (Eden and Ronan, 2003: 17-18; Innes et al., 2000: 349). Activity-based costing is not the only information in the accounting information system. Production control systems, sales order systems and data across the enterprise also received from the engineering system with an integrated information system is created. Thus, product and service line, customer relations, development of processes, market segmentation, product, customer mix as it will increase the different productivity and profit from each other helps to take strategic and operational decisions (Kaplan, 1992: 58; Cooper et al., 1992: 57; Öker 2003: 64; Hacırüstemoğl and Şakrak, 2002: 49).

Annual analysis of the business or non-value-added activities and the fulfillment of the production process determines the non-value added activities undertaken the task of eliminating function. Performing an analysis of the factors that lead to costs, the work can be achieved opportunities to bring about a better state. Through the analysis also operates, how much time is required to complete each activity, activities they can also access information about the efficiency and operating processes (Mohan and Patil, 2003: 11, Horngren.v.d., 2003: 150). Businesses producing large quantities of products they sell in markets where competition is intense, it is difficult to change the price of products and customers. This is the situation of enterprises, to improve profitability or to design new products are required to refer to the other way around. Reveals a good activity-based cost analysis increases may be areas in the product price and decides to reduce costs in what areas (Cooper and Kaplan, 1991: 166; Partridge and Perrin, 1998: 583).

Activity-based costing system managers, product pricing and can provide information about the product composition. The product composition, which produced a quantity of product is about to be launched (Horngren et al., 2003: 149). One of the decisions that are required to give their business managers are taking the decision not to sell to end production also unprofitable product. But sometimes managers can choose to continue to sell unprofitable products to maintain relationships with customers (Cooper and Kaplan, 1991: 179). Activity-based costing system, the company has a significant and diverse impact on the workforce. This effect, in general, empowerment of employees and providing them self-confidence, is emerging in the identification of roles and responsibilities and performance measurement field. Employees in the business, they see how the financial performance of the business through the analysis of the activities they carry out activities that reflected. Activity-based costing system is useful for making a minimum of unused capacity. At the same time hidden costs when planning capacity (idle capacity, inefficient capacity and productive capacity) are examined. Therefore, information about the properties of the cost is transferred to the administrator. The Administrators inefficient capacity reduction, making idle capacity efficiently eliminate or take decisions in all matters with idle capacity (Gupta and Galloway, 2003: 136).

2.1. What is needed for success of Activity Based Costing?

Expert on this subject for the implementation of activity-based costing systems need a team. Analyzing the first process for establishing and operating the system must be determined. Meanwhile, it is possible to encounter much activity. This determination of the different cost drivers for each of the activities will be eligible to collect in the same pool with multiple other related activities will lead to the loss of both time and

cost. Making the interviews and observations to determine the activity is also important. The establishment phase of the whole system to do the simplest form it will take the pilot will enable the emergence of a successful outcome. Of course, will facilitate the process manager to support it.

Activity-based costing of points required for a successful implementation are described as follows: (Sohal and Chung, 1998: 144)

- ✓ The top management in the organization by setting realistic and achievable goals for activity-based costing, it is necessary to understand the benefits related to the subject.
- ✓ Business to introduce activity-based costing in and is necessary to establish a project team to implement.
- ✓ Activity-based costing the employees understand the contents of the application and need to be educated about the impact on the operation of the system,
- ✓ Allocation of adequate resources to implement the activity-based costing system should be made.
- ✓ Sufficient time should be allocated for data collection and analysis in working hours.
- ✓ Activity-based costing to keep the application as simple as possible and to implement a pilot project in the initial phase is required.
- ✓ Meet challenges of activity based on the continuous presence of feedback facilitates working with senior management to develop applications.

3. OBJECTIVES

The objectives of the activity-based costing system is expressed as follows; (Cookins, 1996; 184).

- ✓ Overall production costs by installing their products to more accurate cost information to achieve more meaningful, create significant profit centers and product profitability to make the calculation,
- ✓ Simple and easy to understand calculations,
- ✓ To create a business environment to ensure a good understanding of accounting and control,
- ✓ Eliminate the cost of the activities that create value in products and services to lift production,
- ✓ To determine the actual cause of the problem and eliminate the problems,
- ✓ To eliminate errors caused by weak assumptions and inadequate cost allocation,

Provide accurate cost information in order to make the right decisions of managers In this study, the application to achieve the objectives mentioned above as well as in the the counseling center are sought answers to the following questions.

- ✓ of activity-based costing method can be applied,
- ✓ Activity-based costs and unit costs determined by the traditional method application unit costs determined whether there were differences between the results,
- ✓ Profitability analysis does not make a difference in the results of both methods

This study is intended to contribute to literature. There was no work in the literature, despite the common the counseling center to study in private schools operating as support counseling center providing training courses in the field of education to students in schools they do not understand. In addition, recent changes to the education system and examination system in Turkey has also led them to make serious changes in the activities of educational institutions. The introduction of teoge exam has added a new one to the activities of educational institutions. In the application the the counseling center to take part in activities related to teoge exam study serves authentic. The class consists of six people and students are taken to the examination. Students who have the same level of success, reduce performance if the class does not correct itself, despite the changes done around six people from a range of consulting certificates tutoring by subject teachers (education and family coaching, NLP) . Each student has five branches consultant. For example, a math teacher is also a math consultant. Does not only teach lessons, how to work in mathematics, a lesson to be feared that, if failure related to the student's family branched how to eliminate this problem in cooperation teaches.

There is also guidance counselors in each class. Students follow-up study, a written exam performance monitoring, meeting every week with family, are among the tasks the student to follow the psychological and sociological situation. On behalf of providing the motivation of students and organizes trips and fun events. There are psychologists at the counseling center. Detection of problematic students with guidance counselors psychologists are diverted. The source of the problems with applying different test solutions are detected and with family is determined. Distractibility students who handle mounted a special wireless instrument (Play Attention) computer analysis of the tests applied. This test gives a guarantee precise results for the treatment of distractions as a result of the counseling center. Counseling center to students with special status outside of their students after the solution of the problems identified are teaching in special classes. For example, a Class 2 elementary students with reading problems are given private course by

teachers, counselors who specialize in this area.

4. METHODOLOGY

The application is composed of three parts. Student unit costs in the first part of the application is calculated using traditional costing method. The second part of the student unit costs were calculated using activity-based costing method. Profitability analysis in the third section made using two methods and the results were compared. Working in Ankara, which became operational in 2012, was conducted in a private educational institution. 5,6,7 and 8 th grade education institution in the field of education is to support the education of their students to school. In addition to this, students study English, are also mental arithmetic lessons and psychological support. Educational institution have been made taking into account the cost-volume-profit analysis of the data of 2013. Data organization's director, assistant directors, advisor teachers and accounting depth interviews with officers and the accounting information system has been examined.

5. RESULTS

Implementation of the results are described in three sections. The results are given first conventional cost implications. The second section is located in the activity-based cost implications of the results. In the third section describes the two methods of comparison of the value and profitability analysis is performed as a result.

5.1. Determination of the Traditional Method with Student Unit Cost

The ₺3.100 total of 295 students from the unit selling price of education in the counseling center has been ₺914.500 revenue from these students. The total annual costs of the counseling center has emerged as ₺859.270. In this case, the institution has been ₺55.230 wife. According to the traditional cost system, the student unit costs as the number of students when calculating the distribution key is used. Distribution key number is 295 students. Classes, student number, unit and total revenues, costs and profits are shown in Table 1.

Table 1: Students of Units and Revenues Traditional Approach, Cost, Profit Distribution

Class	Number of students	Income (₺)		Costs (₺)		Profit (₺)	
		Unit	Total	Unit	Total	(Income-Cost)	
5.	20	3100	62000	2912,78	58255,59	3744,41	187,22
6,7.	32		99200		93208,95	5991,05	
8.	33		102300		96121,73	6178,27	
Junior English Andmental Aritmetik	40		124000		116511,2	7488,81	
Private Course	50		155000		145639	9361,02	
Psychological Support	50		155000		145639	9361,02	
Seminar	70		217000		203894,6	13105,42	
TOTAL	295		914500		859270	55230	

5.2. Activity-Based Cost Method of Determination of Student Unit Cost

Activity-based costing studies vary depending on the nature of the business. However, first it is necessary to do the analysis process. A good analysis of the process results in accurate determination of activity. During the activity analysis it is possible to encounter a lot of activity. Therefore activities activities are collected in the pool. In this way facilitates the application pool to determine cost drivers to activities rather than to determine the cost drivers for each activity. Activity pool and identification of cost drivers after the determination of the activity and the designated driver with the help of Step 1 is required distribution expenses. Costs collected in the activity pool after being loaded with the appropriate cost drivers to cost objects.

In this study, the first activity to activity-based costing in. In the second stage operating activities grouped pools were created. Activities at the institution where the application is made in the 11 activity pool was collected. The activity pool and activities are shown in Table 2.

Table 2: Activity Pool and Activities in Counseling Center

ACTIVITY POOLS	ACTIVITIES					
Registration Procedures	✓ According to the interview with the Assistant Director of the classroom for the first time to make a dry recording					
	✓ Placement of students to do the exam Assistant Director					
	✓ Assessment of process information by subjecting the student's exam results					
	✓ Condition assessment of the deputy director of the student according to exam results (for students who failed the exam can not register dry)					
	✓ Registration is entitled to the accounting department who wish to enroll students taking the increasingly accounting record.					
	✓ Taking the drying process of recording contact with the accounting records of the Office Department Students completing the registration documents					
	✓ The registered 5.6, 7 and 8th grade students taking the process to renew the registration of the accounting records					
	✓ Psychologists registration process					
	✓ Private lessons, juniorengilish and mentalaritmetik registration process					
Guidance Counselor	✓ To undergo in-service training in certain periods of the branch advisor.					
	✓ Branch of counsel before the training period (mathematics, Turkish, science, social, and English) to take the training.					
	✓ Branch consultants (NLP Coaching and Life Coaching Training) certificate courses to plan for completion.					
	✓ Updates guidance documents for the branch guidance counselors, students and parents.					
	✓ Divided into branches of the training period before the new entrants to describe the counseling course					
Students Orientation Agency	✓ Subjected to examination and evaluation of the students in this course result					
	✓ According to the results of the exam students to be placed in the appropriate class for 6 people					
	✓ Students organized social activities and conducting activities aimed at making surveys of recognition					
Education Services	5.CLASS	6.CLASS	7. CLASS	8. CLASS	JUNIOR ENG.	PRIVATE COURSE
	Mathematics	Mathematics	Mathematics	Mathematics	Beginner English	Primary School
	Turkish	Turkish	Turkish	Turkish		Secondary School
	Science	Science	Science	Science	MENTAL A.	High School
	Social	Social	Social	Social		Math Skills Development
	English	English	English	English		
	Guidance	Guidance	Guidance	Guidance		
				Religion		
8. TEOG exam class lessons, trials and 5,6,7. class work testing.						
Psychologists And Certification Training	KURUMSAL			BİREYSEL		
	Contact Training		Student Parent Teacher Training		Dyslexia	
	Management Training		Image Consultancy		Play Attention	
	Human Resources		Training Needs Analysis		Attention Deficit And Hyperactivity	
	Sales And Marketing		Drama Education		Marriage School	
	Banking And Finance		Human Resource Management		Parents School	
	Legislation Training		Training Of Trainers		Hypnotherapy	
	Occupational Health And Safety		Stress Anger Management		Coaching	
In-Service Training	✓ NLP					
	✓ Training Coaching					
	✓ Life Coaching					
	✓ Motivation					
	✓ Effective Studying					
	✓ Mother - Father School					
Parent Meetings	✓ Parents Will Be Invited To The Meeting					
	✓ Done With Class And Unit Meetings Parents					
	✓ Giving Information Via Sms To Parents					

	✓ Evaluation Of Exam Results
Food, Canteen	✓ Presentation Of The Company's Employees Serve Lunch.
	✓ Made Of The Institution And The Staff Canteen Food Shopping.
Cleaning Services	✓ House Cleaning Services , Institutions
Repairs And Renovations	✓ Class Of Renovations And Repairs Of Buildings And Making Internal And External Environment
	✓ Machine Tools To Do The Maintenance And Repair Of
	✓ Do The Maintenance And Repair Of Educational Materials And Tools
	✓ Making Air Conditioning And Boiler Maintenance
Management	✓ Keeping Track Of The Paperwork And Accounting For The Conduct Of The Official Process Institutions
	✓ Camera System Of The Organization's Internal And External Security And Protection With Alarm Systems.
	✓ The Use Of Fingerprint Device For Controlling The Input And Output Students And Staff

Activities primary distribution is made by determining the amount of cost drivers and cost drivers after determination. The costs collected in activity in the first distribution results are shown in Table 3.

Table 3: Allocation of Costs to the Activities Pool

Activity Pools	Activity Costs (₺)
✓ Act. 1. Registration Procedures	26930,59
✓ Act. 2. Guidance counselor	15430,01
✓ Act. 3. Students Orientation Agency	70730,02
✓ Act. 4. Education Services	171495,44
✓ Act. 5. Psychologists and Certification Training	22674,20
✓ Act. 6. In-service Training	19297,32
✓ Act. 7. Parent Meetings	98974,56
✓ Act. 8. Food, Canteen	23572,62
✓ Act. 9. Cleaning Services	34981,28
✓ Act. 10. Repairs and Renovations	28526,93
✓ Act. 11. Management	346657,19
TOTAL	859270,17

Activity costs are allocated to cost objects collected in determining appropriate cost drivers. Costs collected at the example recording the activities pool is distributed considering the number of new records. Guidance counselor operating costs by the number of teachers of the pool distributed, the cost of student orientation activities institution pool is distributed according to the number of new students. The costs incurred after the distribution process is detailed in Table 4.

Table 4: Allocation of Costs to the Cost Objects

Activity Pools	5. Class (₺)	6,7.Class (₺)	8.Class (₺)	J. Eng., Ment.Arit.(₺)	Private Course (₺)	Psychologis t (₺)	Seminar (₺)	Total (₺)
Act. 1	1825,66	2921,06	3004,44	3651,32	4564,15	4564,15	6399,81	26930,59
Act. 2	1978,08	3956,16	1978,08	791,23	4351,77	1186,85	1187,85	15430,01
Act. 3.	4794,51	7691,22	7899,94	9591,02	11986,27	11986,27	16780,78	70730,02
Act. 4	11625,45	18640,73	19162,00	23250,91	29063,63	29063,63	40689,09	171495,44
Act. 5	1689,69	2858,67	2488,32	2838,67	4268,83	3595,13	4934,88	22674,20
Act. 6	2474,02	4948,03	2474,02	989,61	5442,83	1484,41	1484,41	19297,32
Act.7.	6702,00	10763,21	10938,31	13404,01	16955,01	16755,01	23457,02	98974,56
Act. 8.	1764,42	2964,22	2681,91	2964,22	4305,18	3740,57	5152,10	23572,62
Act. 9	4760,21	9520,42	4960,21	2538,78	3046,54	6346,95	3808,17	34981,28
Act. 10	3889,17	7778,33	3779,07	2094,22	2689,07	5185,55	3111,53	28526,93
Act. 11	25932,42	43566,47	39217,29	43966,47	63275,12	54976,74	75722,68	346657,19
Total	67435,63	115608,51	98583,58	106080,46	149948,40	138885,27	182728,32	859270,17

The differences between traditional and activity-based costing method calculated by the student unit costs are shown in Table 5.

Table 5: Cost Comparison of Activity Based Costing and Traditional Approach

Class	Cost Calculation Method		The Difference (₺)
	Traditional Costing (₺)	Activity Based Costing (₺)	
5.	2912,78	3371,78	459
6,7.	2912,78	3609,02	696,24
8.	2912,78	2997,96	85,18
JuniorEng. AndMent. Aritm.	2912,78	2641,46	-271,32
Private Course	2912,78	2988,05	75,27
Psychologist	2912,78	2777,45	-135,33
Seminar	2912,78	2610,23	-302,55

The results of both methods as shown in Table 5 differ from each other. Costs compared to traditional costing methods are equally distributed to each student. The activity-based costing method is distributed by using the appropriate distribution key for the cost of the activities pool. When the table is examined 5,6,7,8. Standards-based activities and by traditional cost of private course classes cost ₺459 Ramada respectively, ₺696, ₺85, ₺75 is seen that the calculation of the additional costs. Junioreng. And Mental Arithmetic, while psychologists and seminar classes respectively ₺271, ₺135, ₺302 activity-based costing is seen that the calculated minimum.

5.3. Profitability Analysis

In the final stage of the application compared with the traditional method and the profit calculated activity-based costing, profitability analysis are performed. Profitability analysis are shown in Table 6.

Table 6: Traditional Method and Activity Based Costing Profitability Analysis

Class	Profit (₺)			
	Traditional Method		Activity-Based Methods	
	Total(₺)	Unit (₺)	Total (₺)	Unit (₺)
5.	3744,41	187,2203	-5435,6	-271,78
6,7.	5991,05		-16288,64	-509,02
8.	6178,27		3367,32	102,04
Junior English andMental Aritmetik	7488,81		18341,6	458,54
Private Course	9361,02		5597,5	111,95
Psychological support	9361,02		16127,5	322,55
Seminar	13105,42		34283,9	489,77
Total	55230,00			55993,58

When examining Table 6, we see that all grades of the unit evenly distributed profits in the traditional method. Activity-based costing is done seems to vary according to the class of the profits. 5,6 and 7 classes in the field of education that students bring institution profit, and even institutions are seen to cause damage. This suggests that every customer profitable customers. The most lucrative seminar classes, education in Junior Class and Mental Arithmetic class has been İngilizce students. The traditional method of calculating corporate profit as activity-based costing method is calculated as the ₺55230 ₺55993,58.

The purpose of the Activity-based costing method is to achieve real cost. Results The cost of some activity centers examined were higher costs low while some activity centers. Activity-based costing method of calculating the production costs of services as well as business activities also allow to analyze in a systematic way. Allows the identification of non-value-added activities. To implement the education agency

that traditional costing methods, activities will be installed in the incorrect amount of costs; in decisions regarding such activities likelihood of realistic results will be lower.

6. CONCLUSION

Scarce resources of the private the counseling center today are using the most efficient way to compete. The strategic importance of the decision of the administrator is known to survive in these institutions. Therefore, the correct calculation of costs will affect the outcome of the decision determining the accurate determination of the difference between revenues and expenses profit.

In this study, student costs using traditional methods and activity-based costing methods in a private the counseling center in Turkey were determined. Education students have understood that consume resources at the same rate. Nevertheless, the traditional method has been shown to be identical for all students of the cost when used. The application made by institutions in the traditional cost price calculation method is applied equally to all students. All students are to provide the same cost as a result of this, and even profit. Profitability for each student to consume resources at the same rate when the Activity-based costing method and the costs will be determined at the same rate.

The cost of paying high fees for the cost of education for students as a result of low wages as a result of cost calculation determined by conventional methods to pay lower wages and higher education. This is not just for students. Both the counseling center is being done under activity based costing method of which is fair for both student training fees. In this case, what the counseling center will decrease financial hardship due to the change in the number of students nor students will purchase training by paying well below the cost or cost more.

The activities of the service the counseling center will determine the activity based costing manager using the method has emerged that will provide more accurate and reliable of the decision. Especially in the removal of the delivery of pricing decisions and non-value added activity has been shown to benefit.

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