

Application of Costing System in the Small and Medium Sized Enterprises (SME) in Turkey

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Abstract : Standard processes, similar and limited production lines, the production of high direct costs will be more accurate than the use of parts of the traditional cost systems in the literature. However, direct costs, overhead expenses, in turn, decreases the burden of increasingly sophisticated production facilities, a situation that led the researchers to look for the cost of traditional systems of alternative techniques. Variety cost management approaches for example Total quality management (TQM), just-in-time (JIT), benchmarking, kaizen costing, targeting cost, life cycle costs (LLC), activity-based costing (ABC) value engineering have been introduced. Management and cost applications have changed over the past decade and will continue to change. Modern cost systems can provide relevant and accurate cost information. These methods provide the decisions about customer, product and process improvement. The aim of study is to describe and explain the adoption and application of costing systems in SME. This purpose reports on a survey conducted during 2014 small and medium sized enterprises (SME) in Ankara. The survey results were evaluated using SPSS package program.

Keywords : modern costing systems, managerial accounting, cost accounting, costing

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