

APPLICATION OF ACTIVITY BASED COSTING METHODS GIVEN STRATEGIC DECISIONS IN PRIVATE EDUCATION

Hamide Özyürek

*Department of Business, Turgut Ozal University,
Faculty of Economics and Administrative Sciences, Turkey*

Yakup Ulutürk

*Institute of Social Sciences, Turgut Ozal University,
Turkey,*

ABSTRACT: *In Turkey, mandatory education system changed from 8 years to 12 years (4+4+4) in 2012, 2013-2014 education year started using new arrangements known as TEOG, besides prep schools and courses forced to convert to private school by 2015. All these arrangements on the education system make the private schools to take some strategic decisions compulsorily. This study includes results of practicing activity based costing on a private school which serves in Ankara, Turkey. On this study, the school's data which was obtained from 2014 school year is used. As a method to collect the accurate data, the accounting info system examined and observed as well as had interviews with workers. When the findings are evaluated, it is possible to take out the costs comes from activities that do not give any benefits by using activity based costing system. By paying attention to period of activity will give us more accurate and reliable info. The results of this study shows that administrators could have a strategic decisions incisively.*

KEYWORDS: *Education costs, Activity Based Costing, Modern Costs System,*

INTRODUCTION

It is observed that the increase in private educational institutions compete with the training arrangements in Turkey. Accurate detection of the student unit cost of educational institutions to withstand the increased competition it is important to have reliable. Through the establishment of accurate cost accounting system institutions, cost, profit, productivity and performance analysis makes accurate and reliable. When used in conjunction with performance evaluation and reward systems value of the firm is to provide opportunity for managers. Support the reporting functions of financial accounting and tax accounting. Used resources (depreciation, energy etc.) contribution on unit costs can be determined. Can be calculated in a good cost accounting system with break-even point will be reached at which profit can be determined accurately and production quantities. All of these results it is possible to create an accurate budget.

Diversity of students in special education institutions, the presence of scholarship and non-scholarship students, increasing the number of branches, foreign students coming from abroad, the education system has led to diversification of activities that makes the constant changes in institutions. The final regulations has led to rapidly increasing competition in this sector such as converting special courses to private schools and state educational support given to students in Turkey. Transition from primary school to secondary school since the 2013-2014 (known TEOG) has brought with the need for diversification of the activities of educational institutions accordance with this new system Coming out of new activities leads to coming out of new

costs. All scarce resources in order to survive this process of private educational institutions are required to use efficiently. Traditional costing methods is insufficient to answer the current problems. Traditional cost accounting methods fail to provide strategic information needed to complex and competitive work environment in educational institutions. Decision-making process for the strategic objectives of management is vital for organizations. Strategic management must have appropriate answers to the questions of what, why, how, when, where, and who. Management process is expected to provide the correct of vital decisions by using innovative managerial accounting tools. Activity-based costing systems, budgeting and planning is also activated by the administrator of the maximum level is defined as the integrated processes that allow them to make the right decisions.

In this study, the results in the application of a private educational institution in Ankara, activity-based costing is a method that can easily adapt to changes in the constantly changing education system are analyzed. The changes experienced in the recent period, the education system (TEOG system, to be implemented in the 4 + 4 + 4 basic education, learning centers are to be converted to private schools, lowering the age of starting school regulations regarding elective courses, etc.) based activities impact on the costs of which contribute to the literature are included in the study.

WHY ACTIVITY BASED COSTING?

Activity Based Costing method is accurate and meaningful cost calculations order to make the resource costs (electricity, water, wages, depreciation, etc.) To the processes, activities, and the outputs (products, the service and the customer) is defined as loads a method. Cost drivers, brands and profitability of customers, activities, distribution channels, resources, performance evaluation, vendors, and providing information to decide on all the areas that affect the profitability of a company is described as an economic map. ABC systems provide the answer to many problems for managers. What activities are carried out with business resources? How much it costs arise for the fulfillment of the business activities and business processes? Why do they need to make their business processes and business activities? How each activity is required for business of products, service and customers? is to find the answer to the questions of ABC system. (Kaplan ve Cooper, 1998: 79-83). It is possible to sort the purpose of ABC method as follows (Hacıüstemoğlu-Şakrak, 2002: 31; Eker, 2002: 240; Alkan, 2005: 39-56):

- Overall production costs by loading the products correctly to obtain more significant cost info,
- Manufactured profitability calculations and do create significant profit centers,
- Simple, easy and understandable calculations,
- Ensure understanding of managerial accounting and control by improving the business environment,
- Eliminate low value-added activities to remove,
- Companies find the causes of problems that arise and to propose solutions,
- To eliminate the errors resulting from poor estimates and cost allocation,
- Strategic decisions are timely cost information to managers to accurately and reliably provide.

Activity-based costing method and requirements of the considerations that should be taken to ensure a successful implementation are as follows (Sohal ve Chung, 1998: 144);

- Senior management, activity-based costing method for identifying realistic and achievable goals in the organization should be able to understand the benefits associated with the topic.
- Activity-based costing methods in business and to promote the need to establish a project team to implement.
- Understand the contents of the ABC application of employees and educate them about the impact on the business of the ABC method, it is necessary for the success of the ABC model.
- The allocation of sufficient resources should be made to implement the ABC method. Sufficient time should be allocated for data collection and analysis during work hours.
- ABC method to keep the application as simple as possible and to implement a pilot project in the initial stage is required.
- Of employees with senior management in the development of the ABC application is required to be present in the continuous feedback.

The first stage of activity-based costing is necessary to determine the activity. From the moment where the school students stepped into the educational institutions of all activities have been detecting. (Admissions, education, summer courses, club activities, etc.). These activities are purchasing, production planning, quality control, research and development, maintenance for manufacturing firms. (Öker, 2003: 37).

Activity cost is the sum of the costs of all the factors to fulfill the activities. ABC method in the second stage, a source driver and accumulating the costs of all activities is to allocate resources for the activities performed. ABC method sets up a temporary connection between the resource cost of establishing a relationship between the expenses for the activities performed (Kaplan ve Atkinson, 1998: 98-99). Once you've identified and grouped activities must determine the cost of these activities. Some expenses can be transferred directly to the activity and some expenses are shared by the common areas. In this case, the cost factor is utilized to calculate the cost of a certain activity (Öker, 2003: 45). For example, registration will take their portion of meal expenses may be associated with the number of staff. Cost factor of this activity would be the number of staff. Last stage of the ABC process, the output of the collected activity cost pools (for students in educational institutions) is the loading stage. Rated load determined separately with the activity costs for each activity of the pool is loaded. Cost factor per unit cost is determined by this process. Loading ratio of the total cost of the pool is determined by dividing the amount of the total cost factor. Multiplying the result of the loading rate to the amount of the cost factors related to each products After this is done, there is activity costs to be charged to products and a product of the sum of the cost of purchasing all the activities, it gives the overall production cost of product (Alkan, 2005: 47).

Activity-based costing system be followed to ensure the activities of the expenses occurred by function or part of the business (marketing, purchasing, production, admissions etc). This case, managers to improve the efficiency of activity, to eliminate, reduce non-value added activity or to purchase activity that provides the opportunity to give their decision from outside the company. (Cooper vd. : 1992). ABC method of benefits can be listed as follows: (Yükçü-Şafak, 1996: 16; Innes ve Mitchell, 1990: 28-30; Şakrak, 1997:203;);

- Realistic product, provide services cost information
- Allows to give a more accurate decisions

- Manufactured (customer) profitability, accurate determination of product mix, how to provide accurate information on the need for modification of which the product
- Provides improvements in the understanding of manufacturing conditions
- Provide accurate information about the activities of the company

Turkey in 2000 in a study of 88 industrial companies are not faced with a company fully implement the ABC method. However, 29% of these companies said that they worked on ABC. (Öker, 2000: 96) In another study done in Turkey which studying on the 42 banks in 2004 by Büyüksalvarcı. This study revealed that 60% of the banks did not use the activity-based costing system. while 13 % of the banks said that the ABC in practice within the institution as a pilot, 26% of the banks mentioned that the ABC in use. Turkey in the study is the research universe of the top 500 industrial companies in 2005 Saygıner evaluated the response of the 112 companies. According to the study 51.8% of firms stated that they use the cost of traditional methods, 48.2% of firms stated that they use the activity- based costing system to determine the cost of the products.(Saygıner, 2007: 75) Karcıoğlu and Öztürk in 2011 In their study on 87 industrial companies that registered by the Istanbul Stock Exchange of 58 companies stated that they follow the ABC method. Companies using this method have stated that they chose this method to provide the very real cost control. (Karcıoğlu ve Öztürk, 2012)

RESEARCH METHODOLOGY

The study was performed at a private educational institution Sincan Center ,Ankara with also a branch in Eryaman, Ankara. The study data was obtained by interviews, observation and analyzing the business performance. Financial data of the educational institution were revised by the accounting information system.

Implementation of the Activity Based Costing in Private Education Institutions

The practical part of this study was performed in centers that operate in Ankara and private educational institutions with a branch. Both total of 311 staff working in schools and 1867 students study. Central and Branch of the school are 27.000 m2 area. Information related to the school includes the period January 2014 and October 2014. Is done where the school administration, elementary school first, second, third and fourth classes and middle school five, six, seventh and eighth grade in is calculated using activity-based costing method in order to obtain the unit costs of training students in each grade. The applied accounting database of educational institutions received from service production cost calculations are shown in table 1.

Table 1 Used in Educational Institutions Production Cost Accounts Service

740	SERVICE PRODUCTION COST CALCULATION
740 01	FIRST ITEM MATERIAL COSTS
740 01 01	FOOD subsistence expenses
740 01 03	COURSE TRAINING AND DOCUMENTS EXPENSES
740 01 04	COURSE MATERIALS
740 01 05	PRINTING AND PRINTING COSTS
740 01 07	STATIONERY EXPENSESESES
740 01 08	CLEANING MATERIAL COSTS
740 02	LABOR CHARGES AND EXPENSES
740 02 01	GROSS WAGES
740 02 02	Statutory Social Security Premiums

740 02 04	RETIREMENT AND NOTICE OF REMEDIES
740 03	EXTERNAL BENEFITS AND SERVICES EXPENSES
740 03 01	ELECTRICITY COSTS
740 03 02	WATER COSTS
740 03 03	FUEL COSTS
740 03 04	COMMUNICATION EXPENSES
740 03 05	OTHER SERVICE COSTS 18%
740 03 06	SERVICING COSTS 8%
740 03 07	CLEANING SERVICE COSTS
740 03 08	SECURITY SERVICE COSTS
740 03 09	SPRAYING AND SANITATION cost,
740 03 10	MAINTENANCE COSTS
740 03 11	HEALTH SERVICE COSTS
	REPRESENTATION OF HOSPITALITY AND CATERING
740 03 14	EXPENSES
740 04	MISCELLANEOUS EXPENSES
740 04 01	RENTAL COSTS (WITH TAX)
740 04 02	RENTAL COSTS (WITHHOLDING TAX)
740 04 04	VEHICLE FUEL COSTS
740 04 05	VEHICLE MAINTENANCE COSTS
740 04 06	OFFICIAL VEHICLE TAX CHARGES
740 04 07	RUNNERS AND TRAVEL EXPENSES
740 04 08	DELIVERY AND SHIPPING COSTS
740 04 09	INSURANCE COSTS
740 04 11	COURT COSTS AND NOTARY
740 04 13	EXPENSES WHICH fixtures
740 04 20	VARIOUS OTHER EXPENSES
740 04 21	SOCIAL COSTS
740 05	OFFICIAL TAX CHARGES
740 05 01	BUILDING AND LAND PROPERTY TAXES
740 05 02	MOTOR VEHICLE TAXES
740 05 03	STAMP TAXES
740 05 04	Environment taxes
740 05 05	PERMIT TRAINING MATERIALS
740 05 10	Other Taxes
740 06	Depreciation and amortization
740 06 01	The depreciation of PREPORTY
740 06 02	INTANGIBLE ASSETS AMORTIZATION
741	SERVICE PRODUCTION COST OF REFLECTION

Activity-based costing method as the chief of each department in the implementation of interviews with the principals and teachers about the school activities and the activities carried out as a result of the pools have been identified. Pools involved in school activities and activities are shown in table 2.

Table 2 Activities and Operations Pool of Educational Institutions

Activity Pools	Activities
F-1 Registration Activities	<ul style="list-style-type: none"> ✓ Registration office and routing calls from parents and students to associate director ✓ Matriculated students and parents meet with the Deputy Director ✓ The deputy director of the student to the placement test ✓ Information made by the process of reading placement test ✓ Examination of the evaluation of the deputy director (who can not get enough points in the exam students can not enroll in school) ✓ Enrolling students to the accounting department will gradually remove the payment plan with the parents ✓ Delivery of official documents requested from the Department of Accounting ✓ Lecturer year renewals
F-2 Preparation Activities of Training	<ul style="list-style-type: none"> ✓ Educational planning 2 weeks prior to the training of teachers ✓ Branch of study to become a teacher training school at the beginning and every two months ✓ Each month the preparation of the school class president and official documents of the meeting to ✓ Ensuring the summer period of English language education teachers participate in the certification program
F-3 Period Activities of Education	<ul style="list-style-type: none"> ✓ Giving school education and training services ✓ Determining the level of the course students performed experiments on the various spring home ✓ Making parents' meeting ✓ Each student's weekly tracking by a faculty advisor ✓ Making weekly TEOG study course
F-4 Club and Social Activities	<ul style="list-style-type: none"> ✓ Picture Club ✓ Music Club ✓ Ebru Club ✓ Sports Activities Club ✓ Drama Club ✓ School Newspaper Club ✓ Mind Games Club ✓ Chess Club ✓ English Club ✓ Other Clubs and Activities
F-5 Winter and Summer School Activities	<ul style="list-style-type: none"> ✓ Middle-7 TEOG preparatory work ✓ Winter School ✓ Summer School ✓ Do social activities and trips
F-6 Foreign Languages and Computer activity	<ul style="list-style-type: none"> ✓ To prepare students for international foreign language certification ✓ Foreign teachers to be brought in from abroad for Exams

	✓	Education programs prepare students to Cambridge
	✓	Computer in preparation for fast typing certificate
F-7 Health Services	✓	Teachers, students and other staff for the provision of health services
F-8 Cafeteria Operations	✓	Preparation and presentation of the dishes

Total service costs in production occurring in educational institutions of study are presented in Table 3.

Table 3 Service Production Costs Total Amount (in January 2014 and October 2014)

	SERVICE PRODUCTION COST	
740	ACCOUNT	15.161.459,94
740 01	FIRST ITEM MATERIAL COSTS	2.841.572,34
740 02	LABOR CHARGES AND EXPENSES	7.582.579,17
740 03	EXTERNAL BENEFITS & SERVICES EXPENSES	3.338.342,89
740 04	MISCELLANEOUS EXPENSES	472.214,68
740 05	TAXES AND FORMAL CHARGES	54.573,36
740 06	All Depreciation & Amortisations Expenses	872.177,50
741	REFLECTION OF THE SERVICE PRODUCTION COST	15.161.459,94

After determining the activity pool and activities were determined as a result of the first stage cost drivers interviews. Activity pool, services distributed with the help of production costs identified cost drivers first stage cost allocation has been made. Table 4, Determination of the cost drivers and the operating costs of the first stage goes distribution, Table 5 shows the results.

Table 4 First Stage Cost Drivers

Service Production Costs	Cost Drivers
Food And Kitchen Expenses	F8 Direct
Course Training Tools and Equipment Expenses	Direct (F1, F2, F3, F4, F5, F6, F10)
Workers' wages and expenses	Staff Working Hours
Heating, Lighting and Water Expenses	Area (m ²)
Communication Expenses and Other Services	Direct all activities were transferred
Cleaning and Pest Control Costs	Area (m ²)
Security Costs	F11 Direct
Maintenance Expenses	F13 Direct
Health Expenses	F7 Direct
Rent Expenses	Area (m ²)
Vehicle Maintenance and Repairs	F-9 Direct
Social Representations and Hospitality Expenses	Direct all activities were transferred
Service Costs	F-9 Direct
Miscellaneous Expenses	Direct all activities were transferred
Taxes, Duties and Fees	Direct all activities were transferred
Depreciation (Building)	Area (m ²)

	F1	F2	F3	F4	F5	F6	F7	F8	F9	F10	F11	F12	F13	Total	
Food and cuisine Expenses								18849						188497	
							77,9							7,9	
Course materials and tools	12217	12217	12217	12217	12217	12217				12217				855224	
	4,91	4,91	4,91	4,91	4,91	4,91				4,91				,4	
Workers' wages and expenses	43745	36454	30057	43745	43745	43745	72909,	37912	43745	14581	58327	32080	14581	720532	
	6,5	7,08	47	6,5	6,5	6,5	415	8,96	6,49	8,83	5,32	1,43	8,8	9	
Heating, Lighting and Water expense	12398,	41327,	25192	12385		8257,3	16514,	2064,3	82628,	2064,3				587461	
	35	82	7	9,5		6	2	78	2		8257,3	30964,	4128,6	3068,6	
Communications and other service	44765,										27172,	36074,		108013	
	91									96	43			,3	
Cleaning and disinfection costs	27978,	93261,	53107	27950	18633,	37267,	4658,4	18646	4658,4	18633,	69876,	9316,8	6924,6	128824	
	5	68	1,5	5,3	68	36	2	2,7	2	68	31	4	8	9	
Security expenses											19035			190350	
											0,7			,7	
Repair and maintenance expenses													22147	221470	
													0,7	,7	
Health care costs							6558,3							6558,3	
							3							3	
Rent Expenses	5729,3	19097,	13244	57236,	3815,7		7631,5	953,93	38183,	953,93	3815,7	14309,	1907,8	1418,0	287493
	5	85	1	26	5				29		5	06	7	1	,5
Vehicle maintenance and repairs										99873,				99873,	
										28				28	
Social entertainment and representation expenses	4041,1	4041,1	4041,1	4041,1	4041,1	4041,1	4041,1	4041,1	4041,1	4041,1	4041,1	4041,1	4041,1	4041,1	52534,3

Table 5 Distribution of the First Stage of Activities Costs

Service costs														12653	12653
														19	9
Miscellaneous expenses	9436,27	9436,27	9436,27	9436,27	9436,27	9436,27	9436,27	9436,27	9436,27	9436,27	9436,27	9436,27	9436,27	9436,27	122671,62
Taxes, Duties and Fees	6489,49	6489,49	6489,49	6489,49	6489,49	6489,49	6489,49	6489,49	6489,49	6489,49	6489,49	6489,49	6489,49	6489,49	84363,37
Depreciation	19381,72	64605,74	37704,5,9	19362,3,4	12908,23	25816,45	3227,057	12916,9,5	3227,057	12908,23	48405,85	6454,114	4796,976	901570,2	
TOTAL	68985,2,1	72498,1,94	44403,74,2	12338,22,7	62321,3,23	66682,8,18	11033,8,33	27205,18	18335,19,4	35874,8,52	99322,3,4	36257,5,75	40346,4,63	15.161,460	

Operating costs collected in the pool was installed after the first stage to the second stage cost allocation cost drivers identified output costs. In the second stage cost drivers of interviews and accounting information system has been identified as a result of the examination. The second stage cost drivers are shown in Table 6.

Table 6 Accumulated Total Costs and Cost Drivers in the Second Stage Activity Pool

Activity Pools	Accumulated costs in the Activity Pool	Second Stage Activity Drivers
F-1 Registration	689852,1	Student numbers (1867)
F-2 Preparation Training	724981,94	Personel numbers (311)
F-3 Training - Education	4440374,2	Student numbers (1867)
F-4 Socials Act.& Clubs	1233822,7	Student numbers (1867)
F-5 Winter &Summer Sch.	623213,23	Student numbers (Mid-7,mid-6,mid-5)
F-6 Language and Comp.	666828,18	Student numbers (Ort-6,Ort-5)
F-7 Health	110338,33	Student numbers + Pers (2178)
F-8 Cafeteria	2720518	Student numbers + Pers (2178)
F-9 Transport	1833519,4	Student numbers (1867)
F-10 Psychological Counseling	358748,52	Student numbers (Toplam 1561)
F-11 School management et al.	993223,4	Student numbers + Pers (2178)
F-12 Cleaning	362575,75	Area-m ² (27000)
F-13 Remodeling - Repairs	403464,63	Area-m ² (27000)
TOTAL	15.161.460	

Table 6 Second Stage of Cost Accumulated Cost Drivers in the operating pool with the Output Loading

	Loa ding Rate	School-1								Loa ding Rate	School-2							
		Elem- 1	Elem- 2	Elem- 3	Elem- 4	Middle -5	Middle -6	Middle -7	Middl e-8		Elem- 1	Elem- 2	Elem- 3	Elem- 4	Middl e-5	Middl e-6	Middl e-7	Middl e-8
F- 1	359	39.53 5	48.879	28.75 3	34.14 4	42.051	42.051	51.036	38.09 7	359	23.72 1	24.79 9	26.59 6	25.87 7	29.47 1	27.31 5	38.81 6	39.89 4
F- 2	2.30 3	34.82 9	34.829	34.82 9	34.82 9	34.829	34.829	34.829	34.82 9	2.30 3	26.19 3	26.19 3	26.19 3	26.19 3	26.19 3	26.19 3	26.19 3	26.19 3
F- 3	2.26 2	325.8 11	402.82 3	236.9 53	281.3 83	346.54 4	346.54 4	420.59 3	313.9 65	2.26 2	195.4 88	204.3 73	219.1 83	213.2 60	242.8 78	225.1 06	319.8 89	328.7 75
F- 4	656	72.17 4	89.233	52.49 0	62.33 2	76.767	76.767	93.170	69.54 9	656	43.30 4	45.27 3	48.55 3	47.24 1	53.80 2	49.86 5	70.86 1	72.83 0
F- 5	957					111.96 5	111.96 5	135.89 0		957					78.47 2	72.73 0	103.3 53	
F- 6	1.67 9					196.39 0	196.39 0			1.67 9					137.6 41	127.5 69		
F- 7	49	6.076	7.338	4.619	5.347	6.415	6.415	7.629	5.881	49	3.757	3.903	4.145	4.048	4.534	4.243	5.796	5.942
F- 8	1.23 3	154.3 17	186.38 3	117.3 18	135.8 17	162.95 0	162.95 0	193.78 3	149.3 84	1.23 3	95.42 7	99.12 7	105.2 93	102.8 27	115.1 60	107.7 60	147.2 25	150.9 25

F-9	948	104.247	128.887	75.816	90.032	110.881	110.881	134.573	100.456	948	62.548	65.391	70.130	68.234	77.711	72.025	102.352	105.195
F-10	218	23.967	29.632	17.431	20.699	25.493	25.493	30.940	23.096	218	14.380	15.034	16.124	15.688	17.867	16.559	23.532	24.185
F-11	436	54.511	65.838	41.441	47.976	57.561	57.561	68.452	52.768	436	33.709	35.016	37.194	36.322	40.679	38.065	52.006	53.313
F-12	13	21.546	21.546	21.546	21.546	21.546	21.546	21.546	21.546	13	10.773	10.773	10.773	10.773	10.773	10.773	10.773	10.773
F-13	14	22.214	22.214	22.214	22.214	22.214	22.214	22.214	22.214	14	11.107	11.107	11.107	11.107	11.107	11.107	11.107	11.107
To P l a m		859.227	1.037.602	653.410	756.319	1.215.606	1.215.606	1.214.655	831.785		520.407	540.989	575.291	561.570	846.288	789.312	911.903	829.132

Finally, students practice the traditional method with unit costs determined by activity-based cost per student is determined by the cost method are compared. Table 7 shows the differences resulting from the comparison.

Table 7 Activity-Based Costing and Comparison of Traditional Methods

Schools	Classes	Student Unit Costs		
		Activity Based Costing System (£)	Traditional method (£)	the Resulting Difference (£)
School-1	Elementary- 1	7880	8565	-685
	Elementary- 2	7698	8565	-867
	Elementary- 3	8237	8565	-329
	Elementary-4	8030	8565	-535
	Middle-5	10459	8565	1893
	Middle-6	10459	8565	1893
	Middle-7	8623	8565	57
	Middle-8	7916	8565	-650
School-2	Elementary- 1	7954	8565	-612
	Elementary- 2	7909	8565	-656
	Elementary- 3	7843	8565	-722
	Elementary-4	7868	8565	-697
	Middle-5	10389	8565	1824
	Middle-6	10455	8565	1889
	Middle-7	8512	8565	-53
	Middle-8	7539	8565	-1027

CONCLUSIONS

Activity-based costing method and the results of the analysis of the activities of educational institutions elimination of non-value added activities is easy. Private educational institutions in which the application is made in pricing as a result of the use of traditional methods to determine the cost of students were found to be the same for every student. Activity-based costing each student with the method of pricing because of consuming different rates in different activities of each class will not be charged in the same manner appropriate to have reached the conclusion that it must be different. Providing better determine their pricing decisions of the managers of educational institutions are expected to obtain the price advantage in the market.

In this method, information is provided for the establishment of an integrated information system that not just from the accounting system. Will help to increase productivity and profits given the strategic and operational decisions, it is possible to establish a system. Educational institution managers obtained from the newly established cost accounting system, personnel management through accurate and reliable information, will be able to make the right decisions on capacity planning. The intense competition in private educational institutions to ensure better use of limited resources, and the development of measures to reduce costs, it is possible to increase profits.

Activity-based management has been shown to be positively affected through the personnel training staff. Staff through performance measurements of how their actions reflect the performance of the business has been able to see through this system.

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