

Chapter 7

BACKFLUSH COSTING AND ACCOUNTING APPLICATION

Serkan ÖZDEMİR¹

1. INTRODUCTION

Cost accounting is an effective system that is needed both to determine and monitor the occurrence of the costs associated with the goods and services produced and to establish a connection between these costs and the decisions to be made by the managers (Köroğlu, 2012: 16).

In the most general sense we can define cost accounting as, “*the whole process that calculates the costs showing the monetary measure of the sacrifices made by the business in the process from the acquisition of the goods and services produced in a business to its delivery to the buyers and aims to control these costs.*” (Akdoğan, 1998: 6).

Cost accounting carries out important tasks within the accounting information system. The most important of these tasks is that cost accounting constantly generates and presents information to financial and management accounting. In this context, cost accounting records, calculates and reports cost information to senior managers (Civan and Yıldız, 2004: 90).

The methods and principles used in the process from the measurement of the expenses that constitute the product and service production costs, to the calculation of the unit costs form the cost calculation system. In the process of calculating unit costs, the methods and principles for recording, monitoring and reporting the cost information produced form the cost accounting recording system. The cost management system, on the other hand, is formed by the methods and principles used in the issues such as planning, control, analysis, and so forth, of the elements that make up the unit costs (Köroğlu, 2012: 18).

Businesses have used many methods from past to present in cost calculations and management. Today, through the developments in production techniques depending on technology and intense rivalry, it is seen that more modern cost management systems are developed and widely used instead of classical cost man-

¹ Doç. Dr., Bursa Teknik Üniversitesi İnsan ve Toplum Bilimleri Fakültesi Uluslararası Ticaret ve Lojistik Bölümü, serkan.ozdemir@btu.edu.tr. ORCID iD: 0000-0002-4493-3588

agement systems. One of these methods is the Backflush Costing (BC) method.

The Backflush Costing method is a type of simplified cost-saving methods used by businesses that have adapted to the Just-in-Time (JIT) system. In the method, the focus is mainly on the outputs and then the distribution of production costs is made by going backward. The costs are back spayed while being charged to the sold products and stocks. The Backflush Costing method is a method that, instead of removing the substances and materials from the warehouse, accepts the costs resulting from the production process where the records are transferred at the point of completion of the production.

The main purpose of the study is to explain the BC method in detail and to demonstrate the application method through sample cases.

2. OVERVIEW OF COSTING SYSTEMS

Costing Systems are tools and techniques that determine how costs affect management decisions. Costing Systems answer the questions, “What expenses”, “when” and “how” will be installed on the products? Costing systems can be classified as in Figure 1 (Büyükmirza, 2007: 238; Tektüfekçi & Selek, 2009: 151).

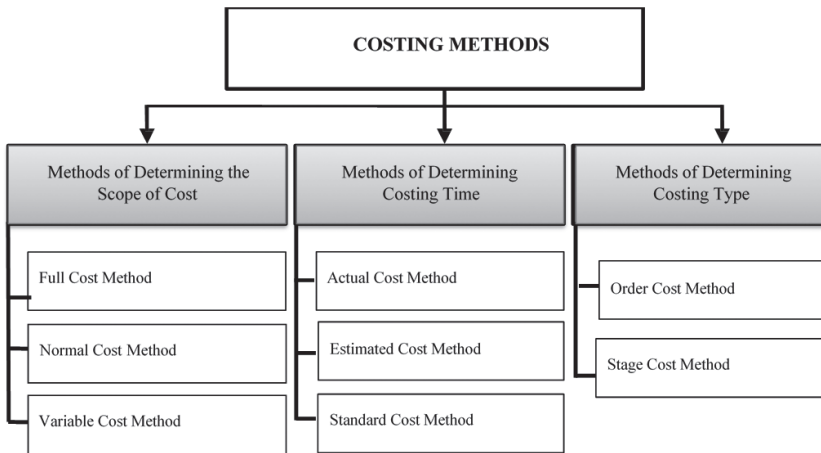


Figure 1. Costing Methods

As seen in Figure 1, at least one cost calculation method must be combined from each of these three groups in order for a costing system to be established and developed (Büyükmirza, 2007: 238). For example; (full cost + actual cost + order cost), (full cost + actual cost + stage cost), (full cost + standard cost + order cost), (full cost + standard cost + stage cost), (variable cost + actual cost It can occur like

+ order cost), (variable cost + actual cost + stage cost), (variable cost + standard cost + order cost), (variable cost + standard cost + stage cost). It is possible to reproduce the compositions. The composition in question constitutes the costing system of the product (Tektüfekçi & Selek, 2009: 151).

The purposes and forms of use of costing methods are briefly described below:

In the full cost method, direct substance material, direct labor and general production expenses that occur during production are all taken into account in the calculation of the product cost (Uyar, 2008: 134).

The normal cost method is based on the fact that all expenses are charged and fixed expenses are charged to the costs according to the capacity utilization rate. In other words, direct substance material, direct labor, and variable overhead expenses are all charged onto the product as production costs. In addition, the part of fixed overhead expenses pertaining to the capacity used during the term is also charged to the product. The fixed overhead expenses that fall into the empty capacity are transferred to the operating accounts without being associated with the product (Akdoğan, 1998: 42-43).

Variable cost method, direct substance material, direct labor and variable overhead expenses, which vary from the production costs depending on the production volume, are charged to the product. Fixed overhead expenses, which do not change depending on the production volume, are considered as period costs and transferred directly to the operating accounts (Çetiner, 2004: 16).

Actual cost method is a system that calculates production costs based on realized data. Historical cost data can be obtained once the production activity is completed and all production costs are realized. Therefore, a business that implements this method can calculate the cost of finished products after all expenses have been incurred (Karakaya, 2004: 258).

Estimated cost method determines the expected costs to be able to do future planning studies. This determination is made by considering the historical data of the business. The standard cost method, on the other hand, is a system determined based on historical data before production takes place, as the estimated cost method. However, in the estimated cost method, the cost data used does not refer to “expected” costs, but to “required” costs (Karakaya, 2004: 260).

Order cost method is a system used for determining the costs of each product or group of products separately in businesses that produce in certain lots and produce products of different types and qualities in each lot. In order to apply the order cost method, it is not always necessary to work according to the customer orders. The important point in this system is that the costs of a certain product or product group produced in a certain period must be monitored separately (Akyol, 2007: 84).

The stage cost method is used in businesses that produce similar products continuously and in series in successive or interconnected stages. The basic principle of the stage cost method is to determine the finished unit costs in terms of production stages. The cost occurs in stages, not in terms of product or product groups, and calculation of the costs of the stages is taken as basis. Therefore, the production stages are determined primarily (Boyar and Güngörmüş, 2006: 171).

A different perspective on the costing system is given in Figure 2. In this system named “Cost Accounting Systems”, costing methods are also categorized into five groups as (1) Input Measurement Basis, (2) Inventory Valuation Method, (3) Cost Accumulation Method, (4) Cost Flow Assumption and (5) Recording Interval Capability (Martin, J.R. <http://www.maaw.info/Chapter2>, Access: 29.05.2018).

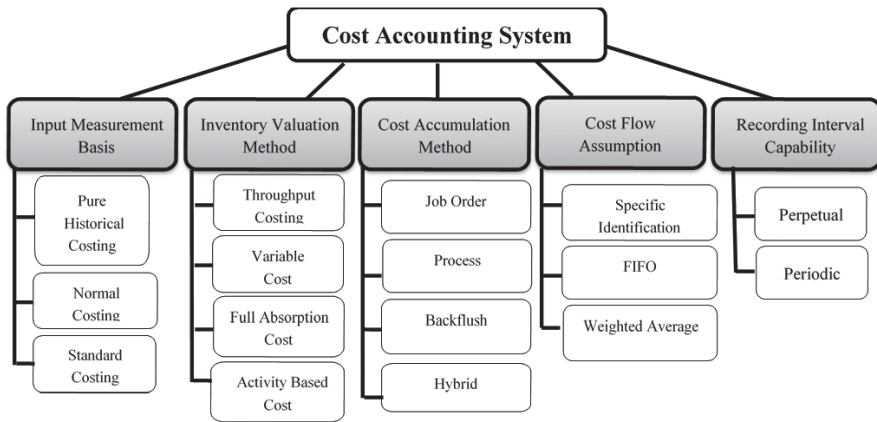


Figure 2. The Five Part of a Accounting System

When Figure 2 is analyzed, it is seen that the methods of monitoring the stock movements of businesses are included in the classification above as “Recording Interval”. Again, according to the same classification, it is seen that the cost in terms of extent is named as inventory - stock valuation methods according to the source author. However, in Turkey’s accounting literature, inventory valuation methods are used in a different sense; to indicate the calculation approaches of the part of the sold goods or products that are converted into expenses and reported in the income statement (Tektüfekçi & Selek, 2009: 154).

In the classification made by the source author, it is seen that the subject of the study, Backflush Costing method, is added to the “Cost Accumulation Method” section. In other stages of the study, detailed information will be given about the method.

The costing method “Input Measurement Basis”, one of the costing methods specified by the source author, who brought a different perspective to the costing system, is explained in Figure 3, and the costing methods under the title of “Inventory Valuation Method” are explained in Figure 4. The abbreviations used in the figures are given below.

Abbreviations

DSME: Direct Substance Material Expenses

DLE: Direct Labor Expenses

GPE: General Production Expenses

VOE: Variable Overhead Expenses

FOE: Fixed Overhead Expenses

VE: Variable Expenses (Expenditures that vary according to operating volume)

FE: Fixed Expenses (Non-Variable Expenses by Operating Volume)

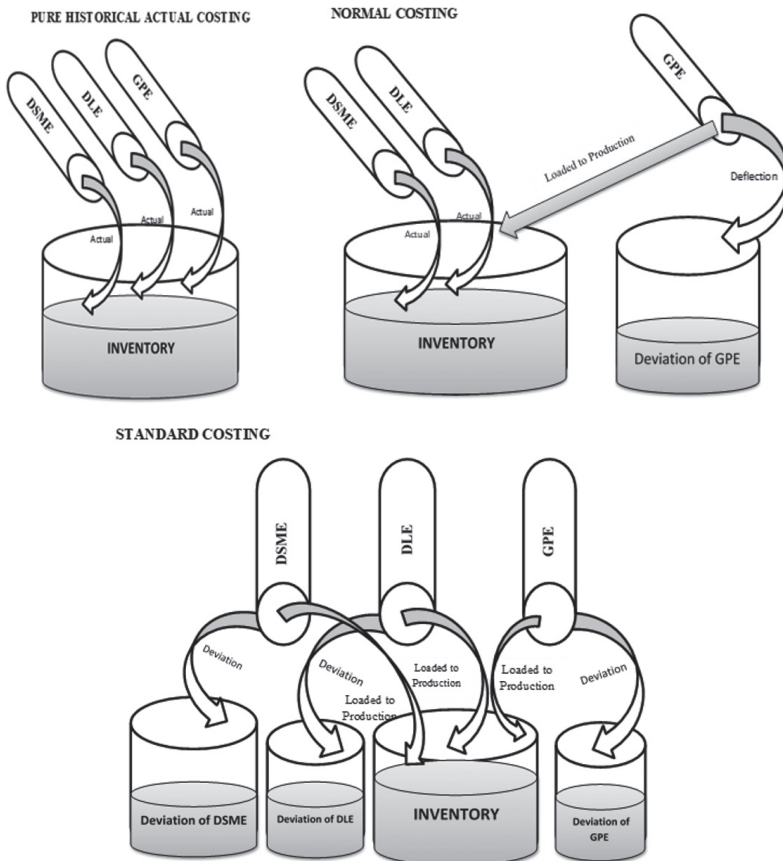


Figure 3. Input-Measure Basis Methods

In Figure 3, “Input Measurement Basis”, costing methods (1) Pure Historical Costing, (2) Normal Costing, and (3) Standard Costing are explained schematically (Martin, J.R. <http://www.maaw.info/Chapter2>, Access: 29.05.2018). These defined costing methods correspond exactly with the costing methods that we defined in Figure 1, under the title of “Methods of Determining Costing Time”. Therefore, it is not necessary to make an additional definition.

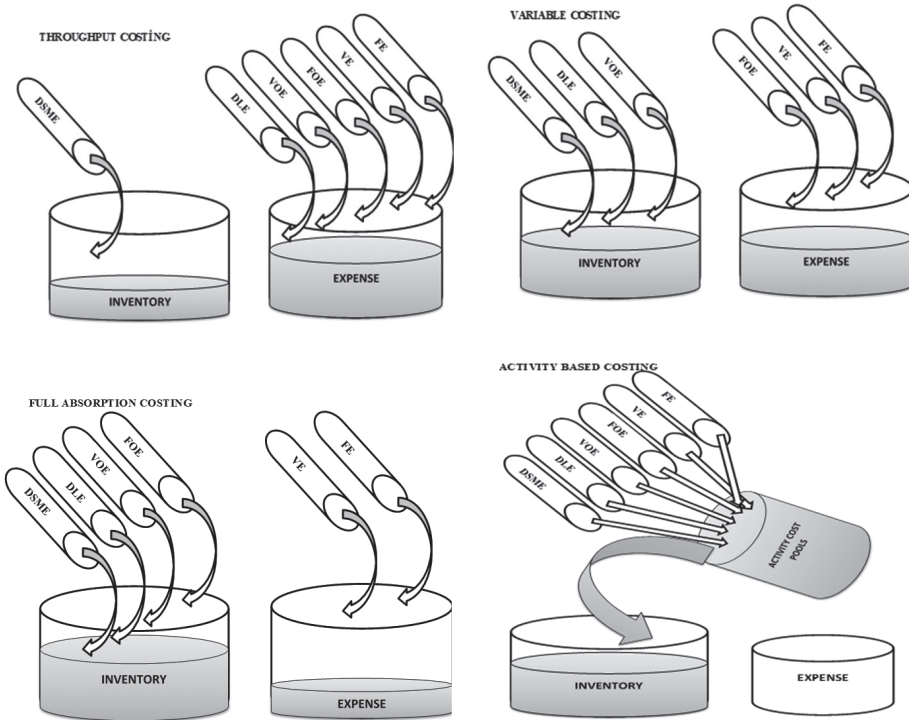


Figure 4. Inventory Valuation Methods

In Figure 4, under the title “Inventory Valuation Methods”, (1) Throughput Costing, (2) Variable Cost, (3) Full Absorption Cost, and (4) Activity Based Cost methods are explained schematically (Martin, J.R. <http://www.maaw.info/Chapter2>, Access: 29.05.2018). When the defined methods are compared to the costing methods defined under “Methods of Determining the Scope of Cost” in Figure 1, it is seen that “Throughput Costing” and “Activity Based Cost” methods differ. For a better understanding of these two methods, necessary explanations are given below.

The Throughput Costing method is a slightly more narrowed version of the Variable Cost Method system. This approach is also named “Super Variable Costing” in accounting sources. If this method, which is also known as direct material based costing, is wanted to be used, it needs to be integrated with the Full Cost Method. The system emphasizes the link between production time and costs, adopts the view that the costs, other than direct raw material and material expenses, are fixed costs in the short term. In this type of costing, only direct item and material expenses are accepted as “Cost” in the production process and others are considered as “period cost” (Tektüfekçi & Selek, 2009: 160).

Activity Based Cost, is an information system that creates, processes, and protects the database of activities and products of a business. The Activity Based Cost approach defines the activities performed, monitors the costs associated with these activities, and uses various cost distribution keys to charge the costs of these activities. These distribution keys reflect the activity consumption related to the products. The Activity Based Cost approach is used by the management for various purposes related to both products and activities (Pekdemir, 1998: 40).

3. BACKFLUSH COSTING

3.1. Backflush Costing Concept

We will be using the concept of “Backflush Costing(BC)” in our study, which is also referred to as “Backward Costing”, “Back Spray Method” and “Reflection Costing” in the literature.

Backflush Costing method refers to one of the simplified cost-saving methods used by businesses that adopt (Full Time Production FTP) systems (<http://www.maaw.info/Chapter8>). In other words, this method is the extension of the FTP system in accounting. Traditional production is mostly based on pushing and when some products are completed, they are transferred to the next part. However, the FTP system works based on pulling. In this method, it is the customer that activates the production. In order to apply the method, there needs to be FTP system application in the business, and there is no need for detailed cost calculation as the company will work with minimum stock (Tektüfekçi & Selek, 2009: 161).

The method takes the production output for a certain period into account while charging the costs to the stocks backward, with the sold products. The Backflush Costing method also increases the speed of accounting transactions, as the consumption and cost deviation, remuneration entries are not recorded during production (Erden, 2004: 142). The main limitation of this approach is that even if there are no stocks, attention must be paid to the management of costs at

the production level. In other words, if the actual costs are not tracked during the production process, it will be difficult to control and plan such costs (K rođlu, 2012: 56).

With the information given above about the Backflush Costing method, we can summarize the basic features of this method as follows (Çakıcı, 2006: 43; Atmaca ve Terzi, 2007: 297):

- Stock costs are determined backward. In costing, the focus is on outputs, and then the costs are shared between stocks and products sold by working backward.
- Cost calculations and cost records are delayed. This delay continues until either the production is completed or the products are sold.
- Cost records are simplified. Standard costing method is used.
- Cost deviation analyses decrease or disappear.
- Production and delivery are made in lots.
- Since stocks are assumed to be at a minimum level, there is no detailed information kept about inventories. It is assumed that there are no semi-finished products, therefore in this context, no calculations are made for the production phase.

As can be seen from the features listed above, the system postpones the records until the sale of the products. Simplifying the activities in the production field leads to the same simplification in accounting. Cost accounting systems to eliminate activities that do not create added-value, adapt to all changes in production. With a simplified accounting, paper works such as unnecessary records, job tracking, reports and such, will also decrease and only a purposeful understanding of function will be followed (Tekt fekçi & Selek, 2009: 163).

However the system can be discussed since it ignores the labor deviations and semi-finished products. Moreover, the system simplifies the accounting records by eliminating the need for production accounting with the movement of the material in the production process, and integrates the raw material, production accounts with the cost calculations of finished or sold products. Deviations are recorded in the account of period's profit or loss. The method is compatible with the FTP philosophy and can be applied in businesses where the product life cycle is short and the stock level is low (Tekt fekçi & Selek, 2009: 163).

3.2. Process Flow Process

In the Backflush Costing method, from the purchase of direct substance materials to the sale of the products, some of the related daily ledger records are skipped. Simplifying the activities in the production system leads to the same

simplification in accounting. With a simplified accounting, some work such as unnecessary records, business follow-ups, reports will also decrease, and only a purposeful understanding of function will be followed. Thus, the involvement of the accountant in the daily activities of the production process will be minimized, management costs will decrease and in non-financial measurements such as time, productivity and quality will increase (Tektüfekçi & Selek, 2009: 163, Cengiz & Uyar, 2011: 3685).

The work flow and recording process in the Backflush Costing method are shown in Figure 5 and Figure 6 (Atmaca ve Terzi, 2007: 297) (Tektüfekçi ve Selek, 2009: 167).

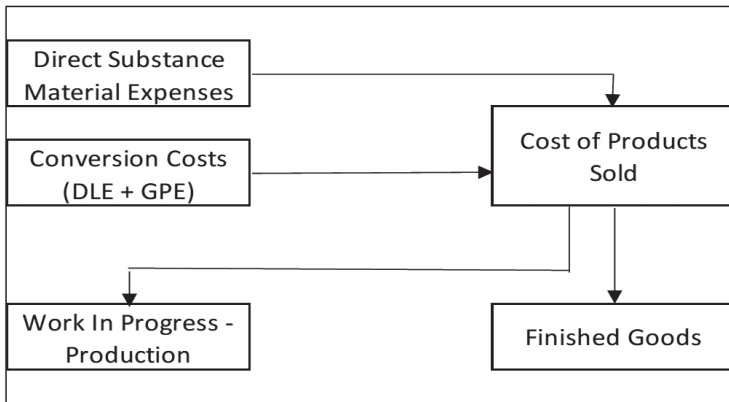


Figure 5. Process Flow in Backflush Costing Method

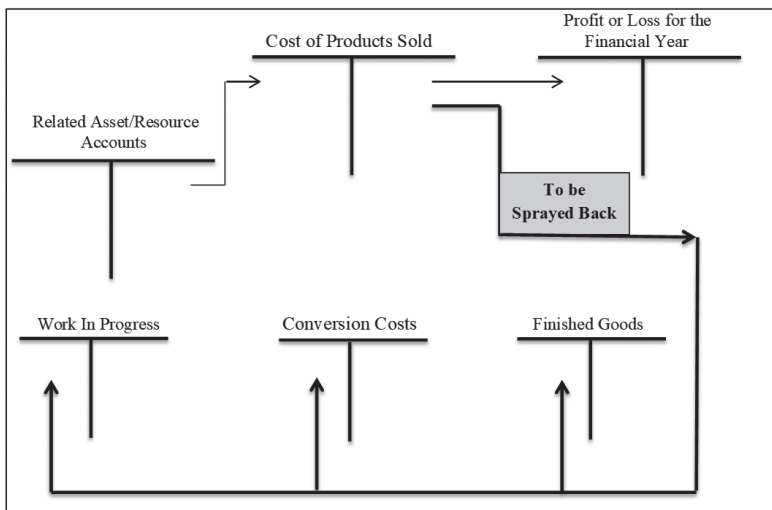


Figure 6. Registration Process in Backflush Costing Method

When Figure 5 and Figure 6 are analyzed in detail, it is seen that semi-finished products and finished products are not included in the cost flow in BC method. In practice, production account is neglected, and production cost and semi-finished product costs are not calculated. In an FTP production system where all stocks are at a minimum level and where there is no raw material, and there are no stock records for semi-finished and finished products, there is no need to use the stock account for accounting records. Direct substance materials are purchased when necessary, and since there is no direct substance and material stock account, no registration is required. Direct substance and material purchases are accounted in the Accounting Cost of 620. Stock movements are not reported until the products are produced. Semi-finished products are updated after physical counting. This is the reason that the Backflush Costing method is a suitable method for businesses implementing the FTP system. (Tektüfekçi & Sele: 164, Cengiz & Uyar: 2011: 3686).

3.3. Example Applications

The application of the Backflush Costing method is discussed in the Anglo-Saxon literature from four different perspectives.

In the first point of view, all costs, as well as the Full Cost Method, are activated and recorded as debt in the product stock accounts when direct substance and material costs, direct labor costs, and general production costs are incurred. Finished, semi-finished product cost shares are sprayed by transferring to the production account at the end of the period.

Sample application regarding this perspective is as follows. (Sample application was inspired by the source “Martin, James, R. Management Accounting: Concepts, Techniques and Controversial Issues”):

Application 1:

The production and cost information for the X business using the Full Cost Method and the BC method at the end of the period are as follows (Budgeted production costs and actual production costs are estimated to be equal in the sample business):

Produce Amount	= 1.000 Pieces
Production Costs Per Budgeted Unit	
DSME	= 40 \$/Pieces
DLE	= 4 \$/Pieces
GPE	= 40 \$/Pieces
VOE	= 16 \$
FOE (24.000 \$ / 1.000 Unit)	= 24 \$
	Total = 84 \$/Pieces

Actual Production Costs

Direct Substance Material Supply	= 40.400 \$
DLE	= 4.000 \$
GPE	= 40.000 \$
VOE	= 16.000 \$
FOE	= 24.000 \$
Total	= 84.400 \$

Backflush Costing Constraints: At the end of the period, 5 pieces of finished products, 5 pieces of semi-finished products in the unit process and \$400 worth of Direct Substance were determined in the warehouse.

End of Term Work In Progress [400 \$ + 200 \$ (40 \$/Pieces x 5 Pieces)]	= 600 \$
End of Term DLE (4 \$/Pieces x 5 Pieces)	= 20 \$
End of Term GPE (Changing + Constant) (40 \$/Pieces x 5 Pieces)	= 200 \$
End of Term Finished Goods (84 \$/Pieces x 5 Pieces)	= 420 \$
Cost of Products Sold (84 \$/Pieces x 990 Pieces)	= 83.160 \$
The Sum Total	= 84.400 \$

In the use of the BC method in the Full Cost Method system, DSME, DLE, and GPE are directly charged to the \$ 84,400 cost of sold products. Then, the cost of the sold unit is converted into expense, and the cost of the sold product is transferred to the \$ 83,160 period's profit or loss account. Of the remaining \$ 1,240, \$ 600 is sprayed back to semi-finished products, \$ 20 to DLE, \$ 200 to GPE, and \$ 420 to finished products. The record flow chart of the BC method applied in the example is given in Figure 7.

In the second point of view, as with the variable cost method, DSME and DLE are considered as "cost", other expenditures are considered as "expense", and when they are incurred, they are recorded as debt to the product stock accounts or expense accounts, and only the parts of the variable costs related to the ongoing production are sprayed back from the stock accounts to the production account (Tektüfekçi ve Selek, 2009: 165).

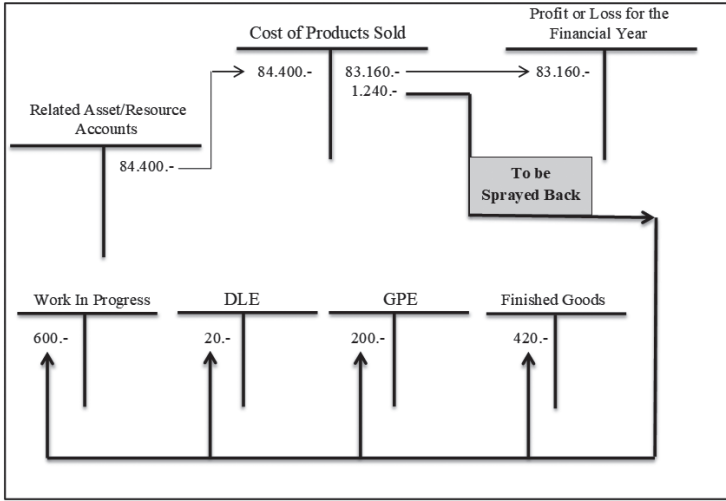


Figure 7. Record Flow Chart of BC Method in Full Costing System

Sample application regarding this perspective is as follows. (Sample application was inspired by the source “Martin, James, R. Management Accounting: Concepts, Techniques and Controversial Issues”):

Application 2:

The production and cost information of the X business, which uses the variable costing system and the BC method at the end of the period, are as follows (budgeted production costs and actual production costs are estimated to be equal in the sample business):

Produce Amount	= 1.000 Pieces
Production Costs Per Budgeted Unit	
DSME	= 40 \$/Pieces
DLE	= 4 \$/Pieces
VOE	= 16 \$/Pieces
Total =	60 \$/Pieces
Actual Production Costs	
Direct Substance Material Supply	= 40.400 \$
DLE	= 4.000 \$
VOE	= 16.000 \$
FOE	= 24.000 \$
Total =	84.400 \$

Backflush Costing Constraints: At the end of the term, 5 pieces of finished products, 5 pieces of semi-finished products in the unit process and \$400 worth of Direct Substance materials were determined in the warehouse.

End of Term Work In Progress [400 \$+200 \$ (40 \$/Pieces x 5 Pieces)]	= 600 \$	BC Method Calculations
End of Term DLE (4 \$/Pieces x 5 Pieces)	= 20 \$	
End of Term GPE (Changing) (16 \$/Pieces x 5 Pieces)	= 200 \$	
End of Term Finished Goods (60 \$/Pieces x 5 Pieces)	= 420 \$	
Cost of Products Sold (84 \$/Pieces x 990 Pieces)	= 83.160 \$	
Subtotal	= 60.400 \$	
Period Expenses (FOE)	= 24.000 \$	
The Sum Total	= 84.400 \$	

In the use of the BC method in the variable costing system, DSME, DLE and VOE are charged directly to the cost of the finished product as \$60,400. \$24,000 of fixed overhead expenses, on the other hand, are directly transferred to the account of the period's profit or loss. Then, the cost of the sold unit, which is calculated by converting it to expense, is transferred to the \$ 59,400 of period's profit or loss account. Of the remaining \$ 1,000 cost, \$ 600 is sprayed back to semi-finished products, \$ 20 to DLE, \$ 80 to VOE, and \$ 300 to the products. The record flow chart of the BC method applied in the sample is given in Figure 8.

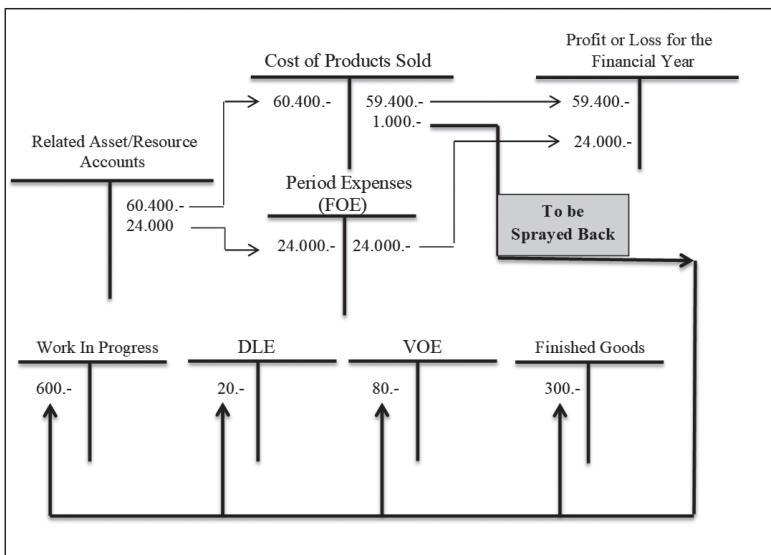


Figure 8. Record Flow Chart of BC Method in Variable Costing System

In the third point of view, just as the output costing system, only the expenditures that are directly related to the first substance and materials are considered as “cost” and recorded in the product stock accounts, and the material costs related to the production are restored to the production account at the end of the period (Tektüfekçi & Selek, 2009: 165).

Sample application regarding this perspective is as follows. (Sample application was inspired by the source “Martin, James, R. Management Accounting: Concepts, Techniques and Controversial Issues”):

Production and cost information of the X entity using the output costing system and BC method at the end of the period are as follows (Budgeted production costs and actual production costs are estimated to be equal in the sample business):

Application 3:

Produce Amount	= 1.000 Pieces
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Production Costs Per Budgeted Unit	
DSME	= 40 \$/Pieces
Total =	40 \$/Pieces

Actual Production Costs	
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Direct Substance Material Supply	= 40.400 \$
Period Expenses	= 44.000 \$
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DLE	= 4.000 \$
VOE	= 16.000 \$
FOE	= 24.000 \$
Total =	84.400 \$

Backflush Costing Constraints: At the end of the term, 5 pieces of finished products, 5 pieces of semi-finished products in the unit process and \$400 worth of Direct Substance materials were determined in the warehouse.

End of Term Work In Progress	= 600 \$	} BC Method Calculations
[400 \$ + 200 \$ (40 \$/Pieces x 5 Pieces)]		
End of Term Finished Goods (40 \$/Pieces x 5 Pieces)	= 200 \$	
Cost of Products Sold (40 \$/Pieces x 990 Pieces)	= 39.600 \$	
Subtotal	= 40.400 \$	
Period Expenses	= 44.000 \$	
The Sum Total	= 84.400 \$	

In the use of the BC method in the output costing system, DSME is charged as \$ 40,400 directly to the cost of the finished product. The running expenses of \$ 44,000 are directly transferred to the period's profit or loss account. Then, the cost of the sold unit is converted into expense and \$ 39,600, which is the cost of the sold product, is transferred to the profit or loss account. Of the remaining cost of \$ 800, \$ 600 is sprayed back to the semi-finished product and \$ 200 to the finished products. The recording flow chart of the BC method applied in the example is given in Figure 9.

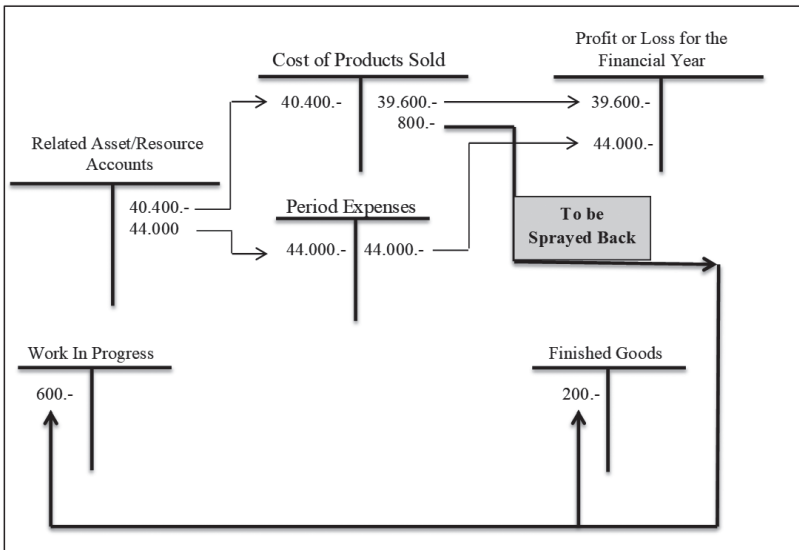


Figure 9. Record Flow Chart of BC Method in Output Costing System

In the fourth point of view, Backflush Costing, which is not a full costing, is the case where the cost of the first substance and material inventory is pushed to expenses. This application differs from the back spray method in the full costing system and operates completely opposite to the full costing system. All expenditures incurred are accepted as ‘running expenses’ and recorded when they are incurred, using cost accounts, and there is no back spraying to production or stock accounts at the end of the term (Tektüfekçi & Sele, 2009: 165).

Sample application regarding this perspective is as follows. (Sample application was inspired by the source “Martin, James, R. Management Accounting: Concepts, Techniques and Controversial Issues”):

Application 4:

Produce Amount	= 1.000 Pieces
Production Costs Per Budgeted Unit	
DSME	= 40 \$/Pieces
Total =	40 \$/Pieces

Actual Production Costs

Direct Substance Material Supply	= 40.400 \$
Period Expenses	= 44.000 \$
DLE	= 4.000 \$
VOE	= 16.000 \$
FOE	= 24.000 \$
Total =	84.400 \$

Backflush Costing Constraints: At the end of the term, 5 pieces of finished products, 5 pieces of semi-finished products in the unit process and \$400 worth of Direct Substance materials were determined in the warehouse.

Cost of Products Sold (40 \$/Pieces x 990 Pieces)	= 39.600 \$
To be Sprayed Back DSME [400 \$ + (40 \$/Pieces x 10 Pieces)]	= 800 \$
Period Expenses	= 44.000 \$
The Sum Total	= 84.400 \$

In cases where full costing is not available, the costs of finished and semi-finished product stocks of the BC method are taken out of the system. In this approach, DSME of \$ 40,400 is transferred directly to the cost of the sold product, and \$ 39,600 to the period's profit or loss account. The remaining \$ 800 of DSME is added to the running expenses and is sprayed into the period's profit or loss account together with the other running expenses of 44.000 \$. The recording flow chart of the BC method applied in the example is given in Figure 10.

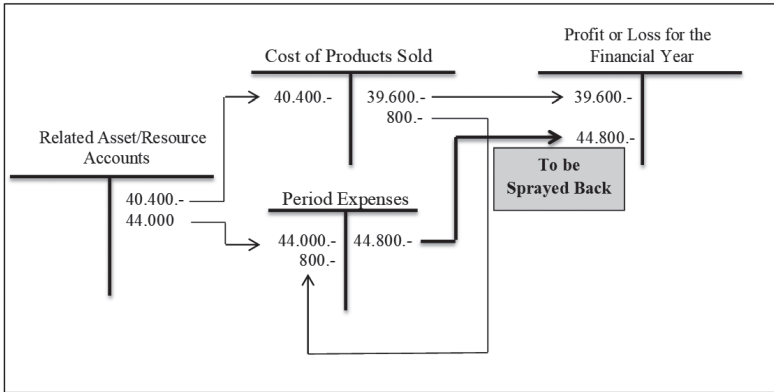


Figure 10. Registration Flow Chart of BC Method Where Full Costing is Not Available

4. CONCLUSION AND POLICY IMPLICATIONS

Rapid developments in technology and increasing global or local competition in the last fifty years caused radical changes in the production and management structure of the businesses. In such an environment, the concepts of accurate determination of costs and cost reduction came into prominence. In this context, the businesses abandoned the traditional cost estimation methods that remained inadequate and turned to modern methods. In this process, many modern costing methods have emerged that take different needs into consideration. One of these methods is the reverse costing approach.

In the Backflush Costing method, the focus is mainly on the outputs and then the distribution of production costs is made by going backwards. The costs are sprayed backwards while being charged to the sold products and stocks.

In the study, the place of BC method in other cost management systems and the functioning of the method are explained in detail. Additionally, the theoretical operation of the method is explained in detail in a four-stage sample application. The sample application is expected to be a guide for businesses wishing to use the method, to raise awareness about the applicability of the method and to contribute to the academic studies to be carried out thereafter.

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