# BÖLÜM 1

# DEĞİŞEN VE GELİŞEN BOYUTUYLA YÖNETİM MUHASEBESİNİN ROLÜ VE GLOBAL YÖNETİM MUHASEBESİ İLKELERİ

**Hakan ÇELENK**[1]

## GİRİŞ

Muhasebenin temel bir alt alanı olan yönetim muhasebesi, her zaman çevresel değişikliklerden etkilenmiştir. Bu da yönetim muhasebesini yönetimsel ve örgütsel ihtiyaçları karşılamak için sürekli olarak evrimleşmeye itmiştir. (Gholami, Kordestani & Sarajari, 2025, s.15). Yönetim muhasebesinin dönüşümü, artan rekabet baskıları, yeni teknolojilerdeki ilerlemeler, finansal muhasebenin artan etkisi ve yönetim muhasebesinin gelişen rolü tarafından şekillendirilir. (Phornlaphatrachakorn, 2019, s.166-167)

Yönetim muhasebesi, işletmelerin karar alma süreçlerine yardımcı olan başlıca veri ve bilgi kaynaklarından biridir. (Costa & Lucena, 2021, s.504) Yönetim Muhasebecileri Enstitüsü (Institute of Management Accountants IMA) yönetim muhasebesini, yönetim karar alma süreçlerine ortak olmayı, planlama ve performans yönetim sistemleri geliştirmeyi ve bir organizasyonun stratejisinin formülasyonu ve uygulanmasında yönetime yardımcı olmak için finansal raporlama ve kontrol konusunda uzmanlık sağlamayı içeren bir meslek olarak tanımlamıştır. (Dahal, 2019, s.1)

Bu tanımdan da anlaşılacağı üzere işletmelerin gelişimindeki rolünün yalnızca maliyetlendirme veya satış fiyatlarını belirlemekle sınırlı olmadığını, aynı zamanda pazarda rekabet avantajlarını, daha yüksek performansı ve kurumsal devamlılığı teşvik eden stratejiler geliştirmeyi de kapsadığını belirtmek önemlidir. (Costa & Lucena, 2021, s.504) Dolayısıyla yönetim muhasebesi, kıdemli yöneticilerden atölye amirlerine kadar tüm yönetim seviyelerini kapsar (Talha, Raja & Seetharaman, 2010, s.83).

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Sonuç olarak global yönetim muhasebesi ilkeleri, yönetim muhasebecilerinin çağdaş rollerini ve yönetim muhasebesi işlevinin bir organizasyona katması gereken değeri yansıtmaktadır. Global yönetim muhasebesi anlayışı "insanlar tarafından kurumsal performansın yönetimine ve yönetim muhasebesi fonksiyonunun uygulamalarına odaklanır. İşletmelerin iş performansını etkileyen, artan çevresel belirsizliğe ayak uydurmak için geleneksel yönetim muhasebesi sistemleri yerine modern yönetim muhasebesi sistemlerini benimsemeleri gerektiği açıktır. Global yönetim muhasebesi ilkeleri yönetim muhasebesi sistemlerinin bilgi kalitesini ve kontrol seviyelerini artırmayı, riskleri azaltmayı ve nihayetinde hem finansal hem de finansal olmayan maksimum performansa ulaşmayı amaçlamaktadır. Bu uylamalarla, yönetim muhasebesi sistemleri şirketlerdeki kötü kararların azalmasına ve dolayısıyla performansın iyileşmesine yol açarken, işletmelerin performanslarını etkileyebilecek çevresel belirsizlikler konusunda gelecekte ortaya çıkacak durumlarla yüzleşme kabiliyetlerini de artırır.

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