

Identification	Subject	TACC 220 Managerial Accounting and Corporate Decision Making– 3KU credits (6ECTS)	
	Department	Economics and Management	
	Program	Undergraduate	
	Term	Fall 2026	
	Instructor	Tural Ahmadli	
	Email	tural.ahmadli@khazar.org	
	Classroom/hours		
Prerequisites	TACC 210 Financial Accounting		
Language	English		
Compulsory/Elective	Compulsory		
Textbooks and course materials	Core textbook: Cost Accounting Managerial Emphasis 17ed Horengren (2021)		
Course outline	Managerial Accounting and Corporate Decision focuses on cost determination for manufacturers, products, and services. This includes the establishment and maintenance of job order and process cost systems, and the classification of costs as product or period, direct or indirect. Also included are managerial techniques and systems such as budgeting and variance analysis, which enable a business to manage its affairs more efficiently. Moreover, the course emphasizes the role of managerial accounting in facilitating better decision-making. Managers equipped with a strong understanding of managerial accounting principles can make informed and strategic decisions based on accurate financial data.		
Course objectives	This course emphasizes the importance of managerial accounting as the main source of decision making in the company through introduction of tools and methods of cost accounting. The course helps to identify and use only relevant and appropriate information indecision making or delivering the data to the needed subjects for the same purpose. Additionally, to equip students with the knowledge and skills necessary to effectively analyze, interpret, utilize financial information within the tourism industry, and to develop a foundational understanding of how Artificial Intelligence and data analytics transform modern accounting decision-making. This includes understanding cost structures, budgeting, performance evaluation, and decision-making processes specific to tourism enterprises. The goal is to enable students to make informed managerial decisions that contribute to the efficient operation and strategic development of tourism businesses, while considering the unique challenges and dynamics of the tourism sector.		
Learning outcomes	- Students should be able to understand the thinking and systems of the business world. Understanding how the cost of a product is determined, as it moves through the manufacturing process, enables students to gain insight into how pricing decisions are made. - They will be in a better position to determine whether a business is price gougingand can be an effective force in countering such behavior. - Understanding budgeting systems enables one to properly manage a business and diagnose the causes of poor business performance. - This could help preserve jobs for employees and investment value for shareholders.		
Teaching methods	Case analysis/ Exercises/Assignments		X
	Group discussion		X
	Lecture		X
Evaluation Criteria	Methods	Date/deadlines	Percentage (%)
	Midterm Exam	TBA	30
	Attendance		5
	Activity		5
	Group project		10
	Quizzes	5 th Week and 14 th Week	10
	Final Exam	TBA	40
	Total points		100

Policy		Activity and attendance – Mark will be evaluated based on the participation discipline in the classes and how active you interact during the lecture. Students exceeding the 25% absence limit will not be allowed to participate at final exam Use of AI – Permitted for partial use only. You may use it to better understand the topic, map out the structure, and brainstorm ideas for your group project. Quizzes – Might occur randomly; therefore, you should duly prepare yourself for each class. Questions will be mix of open and multiple-choice questions. No make-up quizzes will be made! Group project – Group project will be held as a writing task with volume of 1500 to 2000 words. The group will need to read at least 5 research papers about the topic assigned and summarize it. The writing will require a Harvard style referencing and plagiarism will not be tolerated.	
Tentative Schedule			
Week	Date/Day	Topics	Textbook/Assignments
1		The Manager and Management Accounting	Ch. 1
2		An Introduction to Cost Terms and Purposes	Ch. 2 Exercise & Case study
3		Cost-Volume-Profit Analysis	Ch.3 Exercise & Case study
4		Job Costing	Ch.4 Exercise & Case study
5		Activity-Based Costing and Activity-Based Management Quiz 1 AI-Driven Activity Allocation	Ch. 5 Exercise & Case study
6		Master Budget and Responsibility Accounting	Chs.6 Exercise & Case study
7		Flexible Budgets, Direct-Cost Variances, and Management Control	Chs.7 Exercise & Case study
8		Mid-term Exam	Ch. 8 Exercise & Case study
9		Flexible Budgets, Overhead Cost Variances, and Management Control Real-Time Automated Variance Analysis	Ch. 8 Exercise & Case study
10		Inventory Costing and Capacity Analysis	Ch. 9 Exercise & Case study
11		Determining How Costs Behave Machine Learning Cost Estimation	Ch. 10 Exercise & Case study
12		Decision Making and Relevant Information	Ch. 11 Exercise & Case study
13		Pricing Decisions and Cost Management	Ch. 12 Exercise & Case study
14		Strategy, Balanced Scorecard, and Strategic Profitability Analysis – Quiz 2 AI in Strategic Dashboarding	Ch. 13 Exercise & Case study
15		Preparation to exam.	Revision
		Final Exam	