Identification	Subject	ACC 410 Managerial Accounting – 3	KU credits (6ECTS)		
	Department	Economics and Management	(		
	Program	Undergraduate			
	Term	Fall 2022			
	Instructor	Anar Mammadzada anar.mammadzade	@khazar.org		
	Classroom/hours	Saturday 8:30-11:40, Room	<u></u>		
	Classi ooni/nours	Bashir Safaroglu street, Khazar Univers	sity		
Prerequisites	ACC 310 Financial Accounting				
Language	English				
Compulsory/Elective	Compulsory				
Textbooks and course	Core textbook:				
materials	FMA Management A	FMA Management Accounting; ACCA F2; BPP Learning Media, 2021 Supplementary reading:			
	Supplementary readi				
	Managerial and Cost Accounting; Larry M. Walther; 2009				
Course objectives	unting as the main source of				
		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			
		rse helps to identify and use only relevant a			
	decision making or delivering the data to the needed subjects for the same purpose.				
Course outline	Cost passymtime for	eas an east datarmination for manufacture	re products and samiass This		
Course outline	Cost accounting 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.				
Learning outcomes	Students should be able to understand the thinking and systems of the business world.				
Learning outcomes	Understanding how	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 gouging and 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				
			DUSTILESS DELIGITIANCE, THIS		
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<b>Teaching methods</b>	could help preserve jo	obs for employees and investment value fo	r shareholders.		
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		labour	Exercise & Case study
4	08.10.2022	Accounting for overheads; Absorption and Marginal costing.	Chs.10-11
	Quiz 1	Exercise & Case study	
5 15.10.2022		Chs. 12-13	
		Process costing, joint products and by products;	Exercise & Case study
6 22.10.2022	Table based and associate Alternative and in a minimum inter-	Chs.14-15	
	Job, batch and service costing; Alternative costing principles	Exercise & Case study	
7	29.10.2022	Mid-term Exam	Chs.16
		Budgeting	Exercise & Case study
8 05.11.2022	Foregoeting, The hydrotery process.	Chs. 6 and 17	
		Forecasting; The budgetary process;	Exercise & Case study
9 12.11.2022	Making Dudgets work	Ch.18	
		Making Budgets work	Exercise & Case study
10 19.11.2022	Capital expenditure Budgeting;	Ch.19	
		Capital experience Budgeting,	Exercise & Case study
11	11 26.11.2022	Methods of project appraisal. Quiz 2	Chs.20
			Exercise & Case study
12	12 03.12.2022	Standard Costing.; Cost Variances	Chs.21; 22
		Standard Costing., Cost variances	Exercise & Case study
13 10.12.2022	10.12.2022	Sales variances and operating statements	Chs.23
	Sales variances and operating statements	Exercise & Case study	
14 17.12.2022	17.12.2022	Target setting; Financial performance measurement	Chs.24-25
		ranger setting, rimaneral performance measurement	Exercise & Case study
15	15 24.12.2020	Assessing non-financial performance	Ch.26
		Assessing non-imaneial performance	Exercise & Case study
	Tbd	Final exam	