Identification	Subject	ACC 410 Managerial Accounting – 3	KU credits (6ECTS)	
	Department	Economics and Management	(
	Program	Undergraduate		
	Term	Fall 2023		
	Instructor	Orkhan Talibzade		
	Email	orkhan.talibzada@khazar.org		
	Classroom/hours	Saturday 8:30-11:40, Room 416 old		
	Classicontinuals	Khazar University		
Prerequisites	ACC 310 Financial A			
Language	English	<u> </u>		
Compulsory/Elective	Compulsory			
Textbooks and course	Core textbook:			
materials	FMA Management Accounting; ACCA F2; BPP Learning Media, 2022			
	Supplementary reading:			
		FMA Management Accounting; ACCA F2; Kaplan Learning Media, 2022		
Course outline	Cost accounting focuses on cost determination for manufacturers, products, and service This includes the establishment and maintenance of job order and process cost systems, at the classification of costs as product or period, direct or indirect. Also included as			
	managerial techniques and systems such as budgeting and variance analysis, whi			
	business to manage its affairs more efficiently.			
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 info decision making or delivering the data to the needed subjects for the same purpose			
Learning outcomes	earning outcomes • Students should be able to understand the thinking and systems of			
	world. Understanding how the cost of a product is determined, as it moves throu			
	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 a	and can be an effective force in countering such behavior.		
	** 4			
		ng budgeting systems enables one to pro	operly manage a business and	
	diagnose the	causes of poor business performance.		
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2			Chs. 4-5
_	9/23/2023	Cost Classification; Cost Behavior;	Exercise & Case study
3 9/30/202		Summarizing and analyzing data; Accounting for materials and	Chs.7-9
	9/30/2023	labour	Exercise & Case study
4		Accounting for overheads; Absorption and Marginal costing.	Chs.10-11
5	10/7/2023	Quiz 1	Exercise & Case study
		Process costing, joint products and by products;	Chs. 12-13
6	10/14/2023	Job, batch and service costing; Alternative costing principles	Exercise & Case study
			Chs.14-15
7	10/21/2023	Job, batch and service costing, Atternative costing principles	Exercise & Case study
		Mid-term Exam	Chs.16
	10/28/2023	Budgeting	Exercise & Case study
8		Forecasting; The budgetary process;	Chs. 6 and 17
	11/4/2023	Making Budgets work	Exercise & Case study
9			Ch.18
	11/11/2023	Widning Budgets work	Exercise & Case study
10		Capital expenditure Budgeting;	Ch.19
	11/18/2023	Methods of project appraisal. Quiz 2	Exercise & Case study
11			Chs.20
	11/25/2023	Standard Costing.; Cost Variances	Exercise & Case study
12			Chs.21; 22
	12/2/2023	Standard Costing., Cost Variances	Exercise & Case study
13		Sales variances and operating statements	Chs.23
	12/9/2023	Sales variances and operating statements	Exercise & Case study
14		Target setting; Financial performance measurement	Chs.24-25
	12/16/2023	rarget setting, rinancial performance measurement	Exercise & Case study
15		Assessing non-financial performance	Ch.26
	12/23/2023	·	Exercise & Case study
		Final exam	