

Identification	Subject (code, title, credits)	TACC 220 Managerial Accounting and Corporate Decision Making – 3KU credits (6ECTS)
	Department	Economics and Management
	Program	Undergraduate
	Term	Fall, 2025
	Instructor	Gulush Garazada
	E-mail	gulush.mammadhasanova@khazar.org
	Classroom/hours	By appointment
Prerequisites	ACC 310 Financial Accounting	
Language	English	
Compulsory/Elective	Compulsory	
Required textbooks and course materials	<p>Core textbooks:</p> <ul style="list-style-type: none"> • “ACCA Management Accounting (MA) Study Text” (Kaplan Publishing), 2024 <p>Supplementary textbook:</p> <ul style="list-style-type: none"> • FMA Management Accounting; ACCA F2; BPP Learning Media, 2024 • Accounting - Robert N. Anthony, Kenneth A. Merchant, David Hawkins, 13th edition 	
Course outline	<p>The Managerial Accounting and Corporate Decision Making course emphasizes cost determination for manufacturers, products, and services. It covers the setup and management of job order and process costing systems, along with the classification of costs into categories like product or period costs, and direct or indirect costs. The course also explores managerial tools and systems, such as budgeting and variance analysis, aimed at helping businesses operate more effectively.</p>	
Course objectives	<p>This course highlights the significance of managerial accounting as a key source for company decision-making by introducing cost accounting tools and methods. It focuses on identifying and utilizing relevant, accurate information to support decisions or share data with appropriate stakeholders for the same purpose. Additionally, the course aims to equip students with the knowledge and skills needed to analyze, interpret, and apply financial data within the tourism industry. This includes understanding cost structures, budgeting, performance evaluation, and decision-making processes tailored to tourism enterprises. The ultimate goal is to prepare students to make informed managerial decisions that enhance the efficiency and strategic growth of tourism businesses, while addressing the unique challenges and dynamics of the sector.</p>	
Learning outcomes	<ul style="list-style-type: none"> • 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.		
	<ul style="list-style-type: none">• 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 could help preserve jobs for employees and investment value for shareholders.		
Teaching methods	Lecture		✓
	Practices		✓
	Group discussion		✓
	Case analysis		✓
Evaluation	Methods	Date/deadlines	Percentage (%)
	Midterm Exam	Week 9	30
	Attendance		5
	Activity		5
	Quizzes	Week 5/week 13	10
	Individual Projects	Cases	10
	Final Exam	To be announced	40
	Total		100
Policy	Attendance and Participation Active participation and consistent discipline during class sessions are essential. Attendance will be closely monitored, and students who exceed the 25% absence limit will be ineligible to sit for the final exam.		
	Quizzes Quizzes may be given at random throughout the semester, so students should come prepared for every class. All questions will be open-ended; there will be no multiple-choice questions. Make-up quizzes will not be offered. Quizzes will be conducted via Kahoot.it, and students who achieve top scores will earn bonus points toward their final grade.		
	Individual Projects / Case Studies Case studies will form a key part of both the learning experience and the overall assessment. These may be assigned individually or in groups and will significantly contribute to students’ comprehension of course material as well as their final grade evaluation.		
Tentative Schedule			
Week	Date/Day Tentative	Topics	Textbook
1		The nature, source and purpose of management information	MA Kaplan, Chapter 1,2
2		Cost accounting technique: accounting for materials	MA Kaplan, Chapter 3

3		Cost accounting technique: accounting for labour	MA Kaplan, Chapter 4
4		Cost accounting technique: accounting for overhead	MA Kaplan, Chapter 5
5		Absorption and marginal costing	MA Kaplan, Chapter 6
6		Cost accounting methods: job and batch costing:	MA Kaplan, Chapter 8
7		Cost accounting methods: Process costing	MA Kaplan, Chapter 7
8		Alternative cost accounting principles	MA Kaplan, Chapter 8
9		Midterm Exam	
10		Budgeting: nature and purpose of budgeting, budget preparation	MA Kaplan, Chapter 11
11		Budgeting: Flexible budgets	MA Kaplan, Chapter 11
12		Budgeting: asset budgeting and investment appraisal	MA Kaplan, Chapter 12
13		Budgeting: behavioral aspects of budgeting	MA Kaplan, Chapter 12
14		Performance measurement	MA Kaplan, Chapter 15
15		Preparation to exam	MA Kaplan, Chapter 1-15
16		Final Exam	