

# ACCT 1010 MANAGEMENT ACCOUNTING FUNDAMENTALS

**Credit Points** 10

**Coordinator** Rada Massingham (<https://directory.westernsydney.edu.au/search/name/Rada Massingham/>)

**Description** This subject provides an introduction to management accounting in an e-commerce environment. Students examine the interrelations of management accounting to other functional areas, to suppliers, to customers, and to other sources of external information relevant to planning and control. Through a range of activities, students learn the development and logic of routine and non-routine analysis performed to support management decision making.

**School** Business

**Discipline** Accounting

**Student Contribution Band** HECS Band 4 10cp

Check your fees via the Fees ([https://www.westernsydney.edu.au/currentstudents/current\\_students/fees/](https://www.westernsydney.edu.au/currentstudents/current_students/fees/)) page.

**Level** Undergraduate Level 1 subject

**Pre-requisite(s)** ACCT 1007

**Equivalent Subjects** FINC 1001

## Learning Outcomes

On successful completion of this subject, students should be able to:

1. Develop costing techniques outlining their strengths and weaknesses.
2. Apply different decision models in the evaluation of product costing, product pricing and sales forecasting.
3. Prepare a master budget with all of the required supplementary schedules.
4. Assess what is relevant and irrelevant information in non-routine decision-making.
5. Explain ethical issues in management accounting.
6. Describe management accounting in an electronic environment.
7. Appraise basic concepts of control, and the behavioural impacts of control systems.

## Subject Content

1. Introduction to management accounting
2. Basic cost management concepts and cost behaviour
3. Cost volume profit analysis
4. Product and service costing: job-order system
5. Product and service costing: A process systems approach
6. Relevant decision making
7. Budgeting for planning and control
8. Flexible budgeting, Standard costing and variance analysis
9. Allocating costs of support departments and joint products

## Assessment

The following table summarises the standard assessment tasks for this subject. Please note this is a guide only. Assessment tasks are

regularly updated, where there is a difference your Learning Guide takes precedence.

Type	Length	Percent	Threshold	Individual/Group Task
Portfolio	Semester long - equivalent to 1,000	10	N	Individual
Professional Task	1000 words	20	N	Individual
Quiz	20 minutes each	20	N	Individual
Final Exam	2 hours	50	Y	Individual

## WSU Online Trimester 2

The following table summarises the standard assessment tasks for this subject. Please note this is a guide only. Assessment tasks are regularly updated, where there is a difference your Learning Guide takes precedence.

Type	Length	Percent	Threshold	Individual/Group Task
Quiz	Weekly for 10 weeks	15	N	Individual
Professional Task	30 minutes	15	N	Individual
Quiz	20 minutes each	20	N	Individual
Final Exam	2 hours	50	Y	Individual

## Prescribed Texts

- Garrison, R 2020, Managerial accounting, 17th edn, McGraw-Hill Education, New York, ISBN 9781260575682

## Teaching Periods

## WSU Online TRI-1 (2024)

### Wsu Online

**Online**  
**Subject Contact** Rada Massingham (<https://directory.westernsydney.edu.au/search/name/Rada Massingham/>)

View timetable ([https://classregistration.westernsydney.edu.au/even/timetable/?subject\\_code=ACCT1010\\_24-OT1\\_OW\\_2#subjects](https://classregistration.westernsydney.edu.au/even/timetable/?subject_code=ACCT1010_24-OT1_OW_2#subjects))

## Autumn (2024)

### Parramatta City - Macquarie St

#### On-site

**Subject Contact** Rada Massingham (<https://directory.westernsydney.edu.au/search/name/Rada Massingham/>)

View timetable ([https://classregistration.westernsydney.edu.au/even/timetable/?subject\\_code=ACCT1010\\_24-AUT\\_PC\\_1#subjects](https://classregistration.westernsydney.edu.au/even/timetable/?subject_code=ACCT1010_24-AUT_PC_1#subjects))

## Sydney City Campus - Term 1 (2024)

### Sydney City

#### On-site

**Subject Contact** Rada Massingham (<https://directory.westernsydney.edu.au/search/name/Rada Massingham/>)

[View timetable \(https://classregistration.westernsydney.edu.au/even/timetable/?subject\\_code=ACCT1010\\_24-SC1\\_SC\\_1#subjects\)](https://classregistration.westernsydney.edu.au/even/timetable/?subject_code=ACCT1010_24-SC1_SC_1#subjects)

## **Sydney City Campus - Term 2 (2024)**

### **Sydney City**

#### **On-site**

**Subject Contact** Rada Massingham (<https://directory.westernsydney.edu.au/search/name/Rada Massingham/>)

[View timetable \(https://classregistration.westernsydney.edu.au/even/timetable/?subject\\_code=ACCT1010\\_24-SC2\\_SC\\_1#subjects\)](https://classregistration.westernsydney.edu.au/even/timetable/?subject_code=ACCT1010_24-SC2_SC_1#subjects)

## **Spring (2024)**

### **Parramatta City - Macquarie St**

#### **On-site**

**Subject Contact** Mamun Billah (<https://directory.westernsydney.edu.au/search/name/Mamun Billah/>)

[View timetable \(https://classregistration.westernsydney.edu.au/even/timetable/?subject\\_code=ACCT1010\\_24-SPR\\_PC\\_1#subjects\)](https://classregistration.westernsydney.edu.au/even/timetable/?subject_code=ACCT1010_24-SPR_PC_1#subjects)

## **WSU Online TRI-3 (2024)**

### **Wsu Online**

#### **Online**

**Subject Contact** Rada Massingham (<https://directory.westernsydney.edu.au/search/name/Rada Massingham/>)

[View timetable \(https://classregistration.westernsydney.edu.au/even/timetable/?subject\\_code=ACCT1010\\_24-OT3\\_OW\\_2#subjects\)](https://classregistration.westernsydney.edu.au/even/timetable/?subject_code=ACCT1010_24-OT3_OW_2#subjects)

## **Sydney City Campus - Term 3 (2024)**

### **Sydney City**

#### **On-site**

**Subject Contact** Rada Massingham (<https://directory.westernsydney.edu.au/search/name/Rada Massingham/>)

[View timetable \(https://classregistration.westernsydney.edu.au/even/timetable/?subject\\_code=ACCT1010\\_24-SC3\\_SC\\_1#subjects\)](https://classregistration.westernsydney.edu.au/even/timetable/?subject_code=ACCT1010_24-SC3_SC_1#subjects)