

# ACCT 1010 MANAGEMENT ACCOUNTING FUNDAMENTALS

**Credit Points** 10

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

**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	Mandatory
Portfolio	Semester long - equivalent to 1,000	10	N	Individual	N
Professional Task	1000 words	20	N	Individual	N
Quiz	20 minutes each	20	N	Individual	N
Final Exam	2 hours	50	Y	Individual	Y

## 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	Mandatory
Quiz	Weekly for 10 weeks	15	N	Individual	N
Professional Task	30 minutes	15	N	Individual	N
Quiz	20 minutes each	20	N	Individual	N
Final Exam	2 hours	50	Y	Individual	Y

## Prescribed Texts

- Garrison, R , Noreen, E & Brewer, P 2024, Managerial accounting, 18th International student edition, McGraw-Hill Education, New York, ISBN 9781266248610.

## Teaching Periods

### Autumn (2025)

#### Parramatta City - Macquarie St

##### On-site

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

View timetable ([https://classregistration.westernsydney.edu.au/odd/timetable/?subject\\_code=ACCT1010\\_25-AUT\\_PC\\_1#subjects](https://classregistration.westernsydney.edu.au/odd/timetable/?subject_code=ACCT1010_25-AUT_PC_1#subjects))

### Sydney City Campus - Term 1 (2025)

#### Sydney City

##### On-site

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

View timetable ([https://classregistration.westernsydney.edu.au/odd/timetable/?subject\\_code=ACCT1010\\_25-SC1\\_SC\\_1#subjects](https://classregistration.westernsydney.edu.au/odd/timetable/?subject_code=ACCT1010_25-SC1_SC_1#subjects))

### WSU Online TRI-2 (2025)

#### Wsu Online

##### Online

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

View timetable ([https://classregistration.westernsydney.edu.au/odd/timetable/?subject\\_code=ACCT1010\\_25-OT2\\_OW\\_2#subjects](https://classregistration.westernsydney.edu.au/odd/timetable/?subject_code=ACCT1010_25-OT2_OW_2#subjects))

## **Sydney City Campus - Term 2 (2025)**

### **Sydney City**

#### **On-site**

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

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## **Spring (2025)**

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

#### **On-site**

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

View timetable ([https://classregistration.westernsydney.edu.au/odd/timetable/?subject\\_code=ACCT1010\\_25-SPR\\_PC\\_1#subjects](https://classregistration.westernsydney.edu.au/odd/timetable/?subject_code=ACCT1010_25-SPR_PC_1#subjects))

## **Sydney City Campus - Term 3 (2025)**

### **Sydney City**

#### **On-site**

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

View timetable ([https://classregistration.westernsydney.edu.au/odd/timetable/?subject\\_code=ACCT1010\\_25-SC3\\_SC\\_1#subjects](https://classregistration.westernsydney.edu.au/odd/timetable/?subject_code=ACCT1010_25-SC3_SC_1#subjects))