

# ACCT 7019 MANAGEMENT ACCOUNTING

**Credit Points** 10

**Legacy Code** 200494

**Coordinator** Mamun Billah ([https://directory.westernsydney.edu.au/search/name/Mamun Billah/](https://directory.westernsydney.edu.au/search/name/Mamun%20Billah/))

**Description** The fundamental purpose of any management accounting system in an organisation is to provide appropriate information for (i) costing of products and services; (ii) support functions such as planning, controlling, evaluation, continuous improvement and decision making; and (iii) competitive support. This provides financial and non-financial services to the management team to enhance an organisation's competitiveness. The subject is designed to provide an understanding of these areas of information through applying concepts, theories and models in a range of individual and collaborative activities.

**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** Postgraduate Coursework Level 7 subject

**Co-requisite(s)** ACCT 7018

## Restrictions

Students wishing to enrol in this subject as an elective must seek approval of an Academic program Advisor (Accounting) and be enrolled in a postgraduate Business program.

## Learning Outcomes

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

1. Apply a range of costing analyses and techniques for reporting purposes.
2. Evaluate professional or enterprise practice in relation to culture and diversity in management accounting contexts (including first peoples/global) to make recommendations, including contingencies, alternatives and future implication.
3. Critically analyse quality cost information and its uses.
4. Apply management accounting information to evaluate organisational strategy.
5. Recommend appropriate economic, environmental, and social costs and benefits for organisational sustainability reporting.
6. Prepare forecasts and budgets for planning, control and reporting.

## Subject Content

1. Basic cost concepts.
2. Statistics for management accounting incorporating simple linear regression and correlation.
3. Job order and process costing.
4. Support department cost allocations.
5. Activity-based costing.
6. Standard costing.
7. Budgeting.
8. Cost volume profit analysis and tactical decision making.

9. Responsibility accounting and performance evaluation in a decentralised firm.
10. Inventory management.
11. Balanced Scorecard.
12. Environmental cost management and Sustainability Reporting.

## 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         | Weekly (marked in class)               | 10      | N         | Individual             | N         |
| Professional Task | 1,900 Words                            | 20      | N         | Individual             | N         |
| Quiz              | 2 quizzes, each of 50 minutes duration | 20      | N         | Individual             | N         |
| Final Exam        | 2 hours                                | 50      | Y         | Individual             | Y         |

## Prescribed Texts

- Mowen, MM, Hansen, DR, Heitger, D, Sands, J, Winata, L, Su, S 2016, Managerial Accounting, Asia-Pacific edition, Cengage Learning, Australia. [or latest edition]
- Croucher, JS 2016, Introductory Mathematics and Statistics, 6th Revised edn, McGraw Hill [or latest edition]
- Mowen, MM, Hansen, DR, Heitger, D, Sands, J, Winata, L, Su, S 2016, Managerial Accounting, Asia-Pacific 2nd edition, Cengage Learning, Australia

## Teaching Periods

## Sydney City Campus Quarter 2 (2025)

### On-site

**Subject Contact** Neelam Goela ([https://directory.westernsydney.edu.au/search/name/Neelam Goela/](https://directory.westernsydney.edu.au/search/name/Neelam%20Goela/))

View timetable ([https://classregistration.westernsydney.edu.au/odd/timetable/?subject\\_code=ACCT7019\\_25-SQ2\\_SC\\_1#subjects](https://classregistration.westernsydney.edu.au/odd/timetable/?subject_code=ACCT7019_25-SQ2_SC_1#subjects))

## Quarter 3 (2025)

### Parramatta City - Macquarie St

### On-site

**Subject Contact** Mamun Billah ([https://directory.westernsydney.edu.au/search/name/Mamun Billah/](https://directory.westernsydney.edu.au/search/name/Mamun%20Billah/))

View timetable ([https://classregistration.westernsydney.edu.au/odd/timetable/?subject\\_code=ACCT7019\\_25-Q3\\_PC\\_1#subjects](https://classregistration.westernsydney.edu.au/odd/timetable/?subject_code=ACCT7019_25-Q3_PC_1#subjects))