ACCT 1010 MANAGEMENT ACCOUNTING FUNDAMENTALS

Credit Points 10

Coordinator Neelam Goela (https://directory.westernsydney.edu.au/search/name/Neelam Goela/)

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 HECS Band contribution amount via the 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
Practical	Weekly (marked automatically by the system)	15	Y	Individual
Professional Task	1000 words	15	N	Individual
Intra-session Exam	1.5 hours	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

Sydney City Campus - Term 2 (2022)
Sydney City
Day
Subject Contact Neelam Goela (https://directory.westernsydney.edu.au/search/name/Neelam Goela/)

View timetable (https://classregistration.westernsydney.edu.au/even/timetable/?subject_code=ACCT1010_22-SC2_SC_D#subjects)

Spring (2022)
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_22-SPR_ON_O#subjects)

Parramatta City - Macquarie St
Day
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_22-SPR_PC_D#subjects)

WSU Online TRI-3 (2022)
Wsu Online
Online
Subject Contact Lisa Rohanek (https://directory.westernsydney.edu.au/search/name/Lisa Rohanek/)

View timetable (https://classregistration.westernsydney.edu.au/even/timetable/?subject_code=ACCT1010_22-OT3_OW_O#subjects)

Sydney City Campus - Term 3 (2022)
Sydney City
Day
Subject Contact Neelam Goela (https://directory.westernsydney.edu.au/search/name/Neelam Goela/)

View timetable (https://classregistration.westernsydney.edu.au/even/timetable/?subject_code=ACCT1010_22-SC3_SC_D#subjects)

Autumn (2023)
Online
Online
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_23-AUT_ON_2#subjects)

Parramatta City - Macquarie St
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_23-AUT_PC_1#subjects)

Sydney City Campus - Term 1 (2023)
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_23-SC1_SC_1#subjects)

WSU Online TRI-2 (2023)
Wsu Online
Online
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_23-OT2_OW_2#subjects)

Sydney City Campus - Term 2 (2023)
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_23-SC2_SC_1#subjects)

Spring (2023)
Online
Online
Subject Contact Rada Massingham (https://directory.westernsydney.edu.au/search/name/Rada Massingham/)

View timetable (https://classregistration.westernsydney.edu.au/odd/timetable/?subject_code=ACCT1010_23-SPR_ON_2#subjects)

Parramatta City - Macquarie St
On-site
Subject Contact Mamun Billah (https://directory.westernsydney.edu.au/search/name/Mamun Billah/)

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