MBA906 Financial Data Analysis and Management T324 Brief

All information in the Subject Outline is correct at the time of approval. KOI reserves the right to make changes to the Subject Outline if they become necessary. Any changes require the approval of the KOI Academic Board and will be formally advised to those students who may be affected by email and via Moodle.
Information contained within this Subject Outline applies to students enrolled in the trimester as indicated

1 General Information

1.1 Administrative Details

Associated HE Award(s)	Duration	Level	Subject Coordinator
MBA	1 trimester	Postgraduate	Jim Lim Jim.lim@koi.edu.au Level 2, 17 O`Connell St. Consultation: via Moodle or by appointment

1.2 Core / Elective

This is a core subject for the above courses.

1.3 Subject Weighting

Indicated below is the weighting of this subject and the total course points.

Subject Credit Points	Total Course Credit Points
4	MBA: 48 Credit Points

1.4 Student Workload

Indicated below is the expected student workload per week for this subject

No. Timetabled Hours/Week*	No. Personal Study Hours/Week**	Total Workload Hours/Week***
3 hours/week plus supplementary online material	7 hours/week	10 hours/week

* Total time spent per week at lectures and tutorials
** Total time students are expected to spend per week in studying, completing assignments, etc.
*** Combination of timetable hours and personal study.

1.5 Mode of Delivery

Face-to-face on site unless otherwise notified (please check Moodle). Note – since T322, KOI is in transition and most classes will be returning to face-to-face delivery. However, there are a range of issues remaining because of COVID-19. For example, some students may have trouble travelling to Australia. Because of this some classes may still be online. This affects whether the final exam for a subject will be open-book or closed-book. After enrolment KOI will be able to make a determination and notification will be provided on Moodle before Week 7.

1.6 Pre-requisites Nil

1.7 General Study and Resource Requirements

- Students are expected to attend classes with the weekly worksheets and subject support material provided in Moodle. Students should read this material before coming to class to improve their ability to participate in the weekly activities.
- Students will require access to the internet and their KOI email and should have basic skills in word processing software such as MS Word, spreadsheet software such as MS Excel and visual presentation software such as MS PowerPoint.
- Computers and WIFI facilities are extensively available for student use throughout KOI. Students are encouraged to make use of the campus Library for reference materials.

Resource requirements specific to this subject: Specific resources will be identified in discussions with your lecturer. Prescribed readings and research examples will be posted to Moodle for additional guidance and recommended readings listed at section 2.9 will provide useful background reading.

1.8 Academic Advising

Academic advising is available to students throughout teaching periods including the exam weeks. As well as requesting help during scheduled class times, students have the following options:

- Consultation times: A list of consultation hours is provided on the homepage of Moodle where appointments can be booked.
- Subject coordinator: Subject coordinators are available for contact via email. The email address of the subject coordinator is provided at the top of this subject outline.
- Academic staff: Lecturers and Tutors provide their contact details in Moodle for the specific subject. In most cases, this will be via email. Some subjects may also provide a discussion forum where questions can be raised.
- Head of Program: The Head of Program is available to all students in the program if they need advice about their studies and KOI procedures.
- Vice President (Academic): The Vice President (Academic) will assist students to resolve complex issues (but may refer students to the relevant lecturers for detailed academic advice).

2 Academic Details

2.1 Overview of the Subject

MBA906, Financial Data Analysis and Management, focuses on developing ethical accounting and financial management skills, for evidence-based decision making appropriate to managing technology centric enterprises in the 21st century. The principles discussed within this subject are consistent with accounting and financial standards and enable a robust foundation for leading technology centric enterprises. Within this subject, the principles will be applied to enterprise decision-making using industry sponsored contemporary case studies. This subject forms the corner stone of later subjects in the MBA program including MBA907, Designing and Leading Technology Centric Enterprises, MBA909, Data Analytics, MBA910, Data Driven Strategic Decision Making and MBA 912, Management Report.

2.2 Graduate Attributes for Postgraduate Courses

Graduates of Postgraduate courses from King's Own Institute will achieve the graduate attributes expected from successful completion of a Master's degree under the Australian Qualifications Framework (2nd edition, January 2013). Graduates at this level will be able to apply an advanced body of knowledge from their major area of study in a range of contexts for professional practice or scholarship and as a pathway for further learning.

King's Own Institute's generic graduate attributes for a master's level degree are summarised below:

	KOI Master Degree Graduate Attributes	Detailed Description
	Knowledge	Current, comprehensive and coherent knowledge, including recent developments and applied research methods
	Critical Thinking	Critical thinking skills to identify and analyse current theories and developments and emerging trends in professional practice
	Communication	Communication and technical skills to analyse and theorise, contribute to professional practice or scholarship, and present ideas to a variety of audiences
	Research and Information Literacy	Cognitive and technical skills to access and evaluate information resources, justify research approaches and interpret theoretical propositions
	Creative Problem-Solving Skills	Cognitive, technical and creative skills to investigate, analyse and synthesise complex information, concepts and theories, solve complex problems and apply established theories to situations in professional practice
	Ethical and Cultural Sensitivity	Appreciation and accountability for ethical principles, cultural sensitivity and social responsibility, both personally and professionally
	Leadership and Strategy	Initiative, leadership skills and ability to work professionally and collaboratively to achieve team objectives across a range of team roles Expertise in strategic thinking, developing and implementing business plans and decision making under uncertainty
	Professional Skills	High level personal autonomy, judgement, decision-making and accountability required to begin professional practice

2.3 Subject Learning Outcomes

Listed below, are *key* knowledge and skills students are expected to attain by successfully completing this subject:

Subject Learning Outcomes	Contribution to Graduate Attributes
a) Appraise the structure of financial information and the manner in which it is derived	
b) Appraise management accounting principles and create skills to read and interpret financial information from external and internal sources	
c) Evaluate relevant financial information as an aid to strategic decision-making	
d) Appraise organisational financial performance using a range of financial and non-financial data	
e) Construct financial statements	

2.4 Subject Content and Structure

Below are details of the subject content and how it is structured, including specific topics covered in lectures and tutorials. Reading refers to the text unless otherwise indicated.

Weekly Planner:

Week (beginning)	Topic Covered in Each Week’s Lecture	Reading(s)	Expected work as listed in Moodle
1 28 Oct	Introduction to Accounting: Conceptual Framework	Chs. 1 & 10 **Hoggett et al. (2021)** Ch. 1 **Rankin et al. (2023)**	
2 04 Nov	Introduction to Accounting: Regulatory bodies and regime in Australia.	Ch. 1 **Ross et al. (2021)** Chs. 6 & 13 **Rankin et al. (2023)**	
3 11 Nov	Accounting Cycle 1: Transaction analysis, journal entry, ledger posting, trial balance and creation of financial statements.	Chs. 3 & 4 **Hoggett et al. (2021)**	
4 18 Nov	Accounting Cycle 1 continued.	Chs. 2 & 5 **Hoggett et al. (2021)**	A1 – Individual report on Conceptual Framework and Accounting regulatory bodies and regime during workshop.
5 25 Nov	Exploring Financial Statements: Income statement). Balance sheet, Statement of Changes in Equity.	Ch. 17 **Hoggett et al. (2021)**	
6 02 Dec	Exploring Financial Statements: Cash flow statement.	Ch. 18 **Hoggett et al. (2021)**	A2 – Individual report due Sunday Week 6.
7 09 Dec	Analysis and Interpretation of Financial Statements using ratio analysis.	Ch. 19 **Hoggett et al. (2021)** Ch. 3 **Ross et al. (2021)**	
8 16 Dec	Introduction to Management Accounting: Cost-volume-profit relationships for decision making	Chs. 21 & 22 **Hoggett et al. (2021)**	
9 06 Jan	Introduction to Management Accounting: Budgeting as a tool for strategic planning and decision making	Ch. 23 **Hoggett et al. (2021)** Ch. 9 **Ross et al. (2021)**	A3 – Individual report due Sunday Week 9.
10 13 Jan	Introduction to Financial Management: Business Structures.	Ch. 1 **Ross et al. (2021)**	
11 20 Jan	Introduction to Financial Management: Financial planning.	Ch. 4 **Ross et al. (2021)**	A4 – PowerPoint presentation and Excel worksheet due Sunday Week 11.
12 28 (Tue) Jan	Contemporary Issues: Measurement approaches and decision criteria, quality	Ch. 3 **Rankin et al. (2023)**	A4 – Group oral presentation during workshop. (Individual marks for oral presentation).

<table>
<tr><td></td><td>of financial and non-financial data, current measurement challenges</td><td></td><td></td></tr>
<tr><td>13
03 Feb</td><td colspan="3">Study review week and Final Exam Week</td></tr>
<tr><td>14
10 Feb</td><td>Examinations
Continuing students - enrolments for T125 open</td><td colspan="2">Please see exam timetable for exam date, time and location</td></tr>
<tr><td>15
17 Feb</td><td colspan="3">Student Vacation begins
New students - enrolments for T125 open</td></tr>
<tr><td>16
24 Feb</td><td colspan="3">• Results Released
• Review of Grade Day for T324 – see Sections 2.6 and 3.2 below for relevant information.
• Certification of Grades

NOTE: More information about the dates will be provided at a later date through Moodle/KOI email.</td></tr>
<tr><td colspan="4">T125 3 Mar 2025</td></tr>
<tr><td>1
03 Mar</td><td colspan="3">Week 1 of classes for T125</td></tr>
</table>

2.5 Teaching Methods/Strategies

Briefly described below are the teaching methods/strategies used in this subject:

- *Lectures* (1 hour/week) are conducted in seminar style and address the subject content, provide motivation and context and draw on the students' experience and preparatory reading.
- *Tutorials* (2 hours/week) include class discussion of case studies and research papers, practice sets and problem-solving and syndicate work on group projects. Tutorials often include group exercises and so contribute to the development of teamwork skills and cultural understanding. Tutorial participation is an essential component of the subject and contributes to the development of many of the graduate attributes (see section 2.2 above). Tutorial participation contributes towards the assessment in many subjects (see details in Section 3.1 for this subject). Supplementary tutorial material such as case studies, recommended readings, review questions etc. will be made available each week in Moodle.
- *Online* teaching resources include class materials, readings, model answers to assignments and exercises and discussion boards. All online materials for this subject as provided by KOI will be found in the Moodle page for this subject. Students should access Moodle regularly as material may be updated at any time during the trimester
- *Other contact* - academic staff may also contact students either via Moodle messaging, or via email to the email address provided to KOI on enrolment.

2.6 Student Assessment

Provided below is a schedule of formal assessment tasks and major examinations for the subject.

Assessment Type	When Assessed	Weighting	Learning Outcomes Assessed
Assessment 1 (Individual) Written report on Conceptual Framework and the Accounting Regulatory regime.	Week 4	0%	b, c and d
Assessment 2 (Individual): Written and practical report on Accounting Cycle.	Week 6	20%	a, b, c and d

Assessment Type	When Assessed	Weighting	Learning Outcomes Assessed
Assessment 3 (Individual) Written and practical report on financial statement analysis.	Week 9	30%	a, b, c, d and e
Assessment 4 (Group): Collaboration work including practical report and oral presentation.	PowerPoint presentation and Excel report: Week 11 Group oral presentation: Week 12	30% 20%	a, b, c and d

Requirements to Pass the Subject:

To gain a pass or better in this subject, students must gain a *minimum of 50%* of the total available subject marks.

2.7 Prescribed and Recommended Readings

Provided below, in formal reference format, is a list of the prescribed and recommended readings.

Prescribed Text:

Hoggett, J., 2021. Accounting. 11th ed. Wiley. Melbourne. Available from: ProQuest Ebook Central.

Ross S., Trayler R., Keo C., Hambusch G., Glover K., Westerfield R., and Jordan B., 2021. Fundamentals of Corporate Finance 8th ed. McGraw-Hill (Australia) Pty Ltd.

Rankin, M., Stanton, P., McGowan, S. and Ferlauto, K. 2023. Contemporary issues in accounting. 3rd ed. Milton, Qld.: John Wiley & Sons.

Recommended Reading:

Fatima, T. and Elbanna, S., 2023. Corporate social responsibility (CSR) implementation: A review and a research agenda towards an integrative framework. Journal of Business Ethics, 183(1), pp.105- 121.

Bork, J and De Marzo, P. 2023. Corporate Finance, 6th edition, Pearson Ross, S. A., M. J., Westerfield, R. W., Jaffe, J. & Jordan, B. D. 2022. Corporate Finance, 13th edition. McGrawHill USA.

Mukhuty, S., Upadhyay, A. and Rothwell, H., 2022. Strategic sustainable development of Industry 4.0 through the lens of social responsibility: The role of human resource practices. Business Strategy and the Environment, 31(5), pp.2068-2081.

Yuan, B. and Cao, X., 2022. Do corporate social responsibility practices contribute to green innovation? The mediating role of green dynamic capability. Technology in Society, 68, p.101868.

Ludwig, P. and Sassen, R., 2022. Which internal corporate governance mechanisms drive corporate sustainability? Journal of Environmental Management, 301, p.113780.

Sofian, F.N.R.M., Mohd-Sabrun, I. and Muhamad, R., 2022. Past, present, and future of corporate social responsibility and earnings management research. Australasian Accounting, Business and Finance Journal, 16(2), pp.116-144.

Spanò, R., Massaro, M., Ferri, L., Dumay, J. and Schmitz, J., 2022. Blockchain in accounting, accountability and assurance: an overview. Accounting, Auditing & Accountability Journal, (ahead-of-print).

Grossi, G. and Argento, D., 2022. The fate of accounting for public governance development. Accounting, Auditing & Accountability Journal, 35(9), pp.272-303.

Murodovich, G.R. and Ziyadullaevna, B.S., 2022. Prospects for Use of Digital Information Technologies in Accounting. American Journal of Social and Humanitarian Research, 3(12), pp.244-253.

Okafor, U., 2022. Ethical Approach to Sustainability Accounting Practices and Financial Performance of Aviation Companies in Nigeria: A Conceptual Model. Society & Sustainability, 4(1).

Saputra, K.A.K., 2022. Inspiration For "New" Accounting: A Literature Review About Permaculture, Agricultural Accounting and Emancipatory Accounting. South East Asia Journal of Contemporary Business, Economics and Law, 26(1), pp.48-54.

Carlsson-Wall, M., Goretzki, L., Hofstedt, J., Kraus, K. and Nilsson, C.J., 2022. Exploring the implications of cloud-based enterprise resource planning systems for public sector management accountants. Financial accountability & management, 38(2), pp.177-201.

Jackson, D., Michelson, G. and Munir, R., 2022. Developing accountants for the future: New technology, skills, and the role of stakeholders. Accounting Education, pp.1-28.

Recommended references:

Accounting, Auditing & Accountability - https://www.emerald.com/insight/publication/issn/0951-3574

International Journal of Accounting & Information Management - https://www.emerald.com/insight/publication/issn/1834-7649

Journal of Information, Communication and Ethics in Society - https://www.emeraldgrouppublishing.com/journal/jices

Management Teaching Review - https://journals.sagepub.com/home/mtr
Contemporary Accounting Research
Journal of Accounting and Economics
Journal of Accounting and Public Policy
Journal of Applied Research in Accounting and Finance