KING'S OWN INSTITUTE*

Success in Higher Education

ACC102 Accounting for Decision Making T326 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
Bachelor of Business (BBus); Diploma of Business (Dip Bus)	1 Trimester	Undergraduate	Name: Bilal Mustafa bilal.mustafa@koi.edu.au P: +61 (2) 9283 3583 L: Level 7-11, 11 York Street 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	BBUS 96; Dip BUS 32

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***
4 hours/week (2-hour Lecture + 2-hour Tutorial)	6 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

Classes will be face-to-face or hybrid. Certain classes will be online (e.g., special arrangements).

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: Students should have a non-programmable calculator. Applications in smart phones may not be sufficient to perform the required calculations.

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

This subject focuses on the role of accounting and the accounting profession in society. By exploring and discovering diverse accountability frameworks, students will learn to appreciate the role accounting plays. The subject aims to introduce basic financial accounting reports based on generally accepted principals and management accounting concepts and methods such as cost-volume-profit (CVP) analysis, short- and long-term decision making, budgetary planning and control techniques, responsibility centre accounting, product costing. Students will be provided with an opportunity to discuss evolving means of information and reports preparation, with an emphasis on understanding how such information assists both internal and external users when making important business decisions. The role of accounting stewardship is explored, developing students' awareness of social, environmental and ethical concerns in an attempt to develop well rounded business professionals.

2.2 Graduate Attributes for Undergraduate Courses

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

	KOI Bachelor Degree Graduate Attributes	**Detailed Description**
	Knowledge	Current, comprehensive and coherent knowledge

	Critical Thinking	Critical thinking and creative skills to analyse and synthesise information and evaluate new problems
	Communication	Communication skills for effective reading, writing, listening and presenting in varied modes and contexts and for transferring knowledge and skills to a variety of audiences
	Information Literacy	Information and technological skills for accessing, evaluating, managing and using information professionally
	Problem Solving Skills	Skills to apply logical and creative thinking to solve problems and evaluate solutions
	Ethical and Cultural Sensitivity	Appreciation of ethical principles, cultural sensitivity and social responsibility, both personally and professionally
	Teamwork	Leadership and teamwork skills to collaborate, inspire colleagues and manage responsibly with positive results
	Professional Skills	Professional skills to exercise judgement in planning, problem solving and decision making

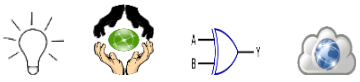
Across the course, these skills are developed progressively at three levels:

- **Level 1 Foundation –** Students learn the basic skills, theories and techniques of the subject and apply them in basic, stand-alone contexts.
- **Level 2 Intermediate –** Students further develop skills, theories and techniques of the subject and apply them in more complex contexts, beginning to integrate the application with other subjects.
- **Level 3 Advanced** – Students have a demonstrated ability to plan, research and apply the skills, theories and techniques of the subject in complex situations, integrating the subject content with a range of other subject disciplines within the context of the course.

2.3 Subject Learning Outcomes

This is a Level 1 subject.

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) Develop and demonstrate Fundamental Accounting knowledge and skills to prepare financial reports in various business settings and structures.	
b) Understand and review the role of contemporary accounting in line with various internal and external factors affecting the business environment and accounting profession.	
c) Implement competencies in technical, professional, social, sustainable and ethical accounting practice to analyse and interpret accounting data for ethical decision making.	

d) Apply accounting skills to work individually and as part of a team to understand a firm's accounting needs in line with accounting principles.	
e) Demonstrate skills to interpret and apply effective sustainable choices, corporate governance, data integrity and ethical artificial intelligence in day-to-day business decisions.	

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
Week 1 26 October	Accounting and Business Decision Making; Sustainability & Reporting	Chapter 1; Chapter 2	Lecture Exercises; Self-Evaluation Tutorial Activities & Comprehension Questions
Week 2 02 November	Business Structure; Business Transactions	Chapter 3; Chapter 4	Lecture Exercises; Tutorial Activities & Problems; Decision Making Activities
Week 3 09 November	Business Transactions; Statement of Financial Position	Chapter 4; Chapter 5	Apply Your Knowledge Lecture Exercises; Tutorial Problems & Case Studies
Week 4 16 November	Statement of Profit & Loss and Statement of Changes in Equity	Chapter 6	Lecture Exercises; Tutorial Problems; Decision Making Activities; Assessment 1: Formative Quiz (5%)
Week 5 23 November	Statement of Cash Flows	Chapter 7	Lecture Exercises; Tutorial Activities
Week 6 30 November	Analysis and Interpretation of Financial Statements	Chapter 8	Lecture Exercises Tutorial Activities Assessment 1: Formative Quiz (5%)
Week 7 07 December	Budgeting	Chapter 9	Lecture Exercises Tutorial Activities Assessment 2: Class Test (Individual) (15%).
Week 8 14 December	Cost-Volume-Profit Analysis	Chapter 10	Lecture Exercises Tutorial Activities Assessment 1: Formative Quiz (5%)
Week 9	Costing and Pricing in an Entity: Capital Investment	Chapter 11; Chapter 12	Lecture Exercises Tutorial Activities

04 January			
Week 10 11 January	Financing the Business	Chapter 13	Lecture Exercises Tutorial Activities Assessment 3: Group Report due (20%). Group Presentations due (10%).
Week 11 18 January	Performance Measurement	Chapter 14	Lecture Exercises Tutorial Activities Assessment 3: Group Presentations to be finalised (10%).
Week 12 25 January	Revision	All Chapters	Lecture Exercises Tutorial Activities Final Exam Revision Materials Assessment 4: Accounting Cycle Completion and Professional Evaluation (40%)
Week 13 01 February	Study review week and Final Exam Week		
Week 14 08 February	Examinations Continuing students - enrolments for T127 open	Please see exam timetable for exam date, time and location	
Week 15 15 February	- Student Vacation begins - New students - enrolments for T127 open		
Week 16 22 February	• Results Released • Review of Grade Day for T326 – 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.		
T127 01 March 2027			
1 01 Mar	Week 1 of classes for T127.		

2.5 Teaching Methods/Strategies

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

- ***Lectures*** (x hours/week) are conducted

- ***Tutorials*** (x hours/week) are conducted
- ***Online*** teaching resources include
- ***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: Formative Quizzes (Individual)	Three Random tutorial quizzes Between Week 3 till Week 11	**15%** **(5 marks each quiz)**	a, b, c, d, & e
Assessment 2: Class Test (Individual) Word Count - Variable/flexible	Week 7 Tutorial	**15%**	a, b, & c
Assessment 3: Group Report & Presentation (Group) Word Count: 3000 - 3500 Words	Reports Due in Week 10 Presentations in Week 10 & 11	**30%**	c, d & e
Assessment 4: Final In-Class Assessment (Individual) Word Count - Variable/flexible	Submission due in Week 12 Tutorial	**40%**	a, b, c, d, & e

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:

Birt, J., Chalmers, K., Maloney, S., Brooks, A., Bond, D. and Oliver, J. 2026. *Accounting: Business Reporting for Decision Making*. 9th edn. Wiley Australia.

Recommended readings:

Abbas, K., 2025. Management accounting and artificial intelligence: A comprehensive literature review and recommendations for future research. *The British Accounting Review*, p.101551.

Abdo-Salloum, A.M. and Al-Mousawi, H.Y., 2025. Accounting students' technology readiness, perceptions, and digital competence toward artificial intelligence adoption in accounting curricula. *Journal of Accounting Education*, *70*, p.100951.

Almasyhari, A.K., Rachmadani, W.S. and Sari, Y.P., 2025. Strategic decision-making: Linking corporate choices, social responsibility, and environmental accounting in waste management. *Social Sciences & Humanities Open*, *11*, p.101404.

Al-Okaily, M., Boshnak, H., Alkayed, H., Shehadeh, E. and Alqam, M., 2025. From traditional to digital: the role of XBRL adoption in improving financial statements transparency. *Global Knowledge, Memory and Communication*, *74*(9-10), pp.3100-3113.

Barker, R., 2025. Corporate sustainability reporting. *Journal of Accounting and Public Policy*, *49*, p.107280.
Biancone, P., Brescia, V., Chmet, F. and Lanzalonga, F., 2025. The evolution of integrated popular financial reporting: toward a digital-driven collaborative approach using sentiment analysis tool. *EuroMed Journal of Business*, *20*(5), pp.75-97.

Carlon, S., McAlpine, R., Lee, C., Mitrione, L., Bayne, L., Kirk, N. and Wong, L., 2025. *Financial accounting: Reporting, analysis and decision making*. John Wiley & Sons.

Dyball, M.C. and Seethamraju, R., 2025. Blockchain: Exploring its impact on the business models of Australian accounting firms. *Information Systems Frontiers*, *27*(2), pp.429-448.

Musa, O.A. and Abraham, M., 2025. The Impact Of Information And Communication Technology (Ict) Adoption On Accounting Practices And Financial Reporting Accuracy In Public Institutions. *International Journal of African Research Sustainability Studies*.

Rahaman, M.M. and Bhuiyan, M.B.U., 2025. Audit report lag and key audit matters in Australia. *International Journal of Disclosure and Governance*, *22*(2), pp.532-554.
Sofianti, S.P.D., 2025. AI Integration in Accounting: Operational Efficiency Implications and Ethical Challenges for Professional Accountants. *Oikonomia: Journal of Management Economics and Accounting*, *2*(3), pp.73-88.

Tharapos, M., Lau, K.H., Peszynski, K., Nguyen, L.A., Magdziarz, S., Morton, E., Borg, V. and Duan, S., 2025. Generative AI in Accounting Education: Evaluating ChatGPT's Role in Assessment and Skill Development. *Accounting & Finance*, *65*(3), pp.3231-3244.

Tiron-Tudor, A., Rodgers, W. and Deliu, D., 2025. The accounting profession in the Twilight Zone: navigating digitalisation's sided challenges through ethical pathways for decision-making. *Accounting, Auditing & Accountability Journal*, *38*(3), pp.990-1018.

Tran Thanh Thuy, N., 2025. Effect of accounting information system quality on decision-making success and non-financial performance: does non-financial information quality matter?. *Cogent business & management*, *12*(1), p.2447913.

Tumpa, R.J. and Naeni, L., 2025. Improving decision-making and stakeholder engagement at project governance using digital technology for sustainable infrastructure projects. *Smart and Sustainable Built Environment*, *14*(4), pp.1292-1329.

Suggested Conference/Journal Articles:

o Abacus
o Accounting & Finance
o Accounting, Accountability & Performance
o Accounting Education.
o Acuity
o Australasian Accounting Business & Finance Journal
o Australian Accounting Review
o Journal of Financial & Quantitative Analysis
o Journal of Management Accounting Research
o Journal of International Accounting Research
o Review of Accounting Studies
o International Journal of Management, Accounting & Economics

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