KING'S OWN INSTITUTE*

Success in Higher Education

ACC200 Introduction to Management Accounting 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
B Bus (Accg); B Bus (Mgt & Finance); B IT	1 trimester	Level 2	Rita Hasan rita.hassan@koi.edu.au P: +61 (2) 9283 3583 Level 7-11, 11 York Street Consultation: via Moodle or by appointment

1.2 Core/Elective

This is a core subject for B Bus (Accg) and B Bus (Mgt & Fin) and elective for B IT.

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	B Bus (Accg) 96; B Bus (Mgt & Finance) 96; B IT 96

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 ACC100 Introduction to Accounting

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 will 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 introduces the fundamental concepts and techniques that underpin management accounting in contemporary business environments. Students will apply these concepts and techniques to the planning, directing, decision-making, and controlling functions of an organisation. Contemporary management accounting issues will also be discussed in this subject.

2.2 Graduate Attributes for Undergraduate Courses

Graduates of the *Bachelor of Business (Accounting),* and the *Bachelor of Business (Management and Finance)* courses from King's Own Institute will achieve the graduate attributes expected from successful completion of a Bachelor'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 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) Analyse the links between management accounting, customers, suppliers and sources of external information and assess what is relevant to business decision-making	
b) Apply costing techniques and explain their strengths and limitations in specific circumstances	
c) Analyse management accounting information and present management accounting information in various formats using appropriate systems	
d) Critically evaluate and apply relevant management accounting concepts and management control systems to organisational settings.	

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	Introduction and basic cost concepts and terms	Chs.1, 2	Tutorial exercises on basic cost concepts
Week 2 02 November	Cost behaviour and cost drivers	Ch. 3	Tutorial exercises on cost behaviour and cost drivers. Excel in-class activity
Week 3 09 November	Product costing systems – job costing	Ch. 4	Tutorial exercises on job costing Excel in-class activity
Week 4 16 November	Product costing systems – process costing	Ch. 5	Tutorial exercises on process costing **Assessment 1 due: Quiz A** Excel in-class activity
Week 5 23 November	A closer look at overhead costs Support departments cost allocation	Ch.7	Tutorial exercises on support departments cost allocation Excel in-class activity
Week 6 30 November	**Excel Lecture**	Moodle Material	Excel in-class activity
Week 7 07 December	Activity-based costing	Ch. 8	Tutorial exercises on activity-based costing Excel in-class activity
Week 8 14 December	Budgeting systems	Ch. 9	**Assessment 1 due: Quiz B** Tutorial exercises on budgeting systems Excel in-class activity https://accountingintelligence.show/16#t=0m0s
Week 9 04 January	Standard costs	Ch.10	Tutorial exercises on standard costs Excel in-class activity
Week 10 11 January	Standard costs - flexible budgets	Ch.11	Tutorial exercises on flexible budgets Excel in-class activity **Assignment 3 due**
Week 11 18 January	Environment issues and sustainability	Ch.21 (from Horngren, C.T)	Tutorial exercises on environment issues and sustainability Excel in-class activity
Week 12 25 January	Revision		Revision exercises
Week 13 01 February	Study review week and Final Exam Week		
Week 14 08 February	- Final Exam Week - Continuing students - enrolments for T127 open		Please see the exam timetable for the exam date, time and location

Week 15 15 February	- Student Vacation begins - New students - enrolments for T127 open
Week 16 22 February	e) Results Released f) Review of Grade Day for T326 – see Sections 2.6 and 3.2 below for relevant information. g) Certification of Grades NOTE: More information about the dates will be provided at a later date through Moodle/KOI email.
T127 01 March 2027	
Week 1 01 March	Week 1 of classes for T127

2.5 Teaching Methods/Strategies

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

- *Lectures* (2 hours/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: In-class quizzes (x2)	Quiz A, Week 4: 5% Quiz B, Week 8: 10%	15%	a, b, c
Assessment 2: Excel-based class activity	Week 2 to 11	15% (10 in class activities)	a, b, c, d
Assessment 3: Individual Assignment (Case Study)	Week 10	20%	a, b, c, d

Assessment Type	When assessed	Weighting	Learning Outcomes Assessed
Assessment 4: Final examination 2 hours + 10 mins reading time	Final exam period	50%	a, b, c, 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.

Changes Made to the Subject Based on Feedback from Students and Teachers:

Excel practice questions have been added to help students get prepared for the Excel assignment.

2.7 Prescribed and Recommended Readings

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

Prescribed text:

Langfield-Smith, K, Smith, D., Andon, P., Thorne, H. and Hilton, R., 2022. Management Accounting: Information for Creating and Managing Value. McGraw-Hill Australia. 9th ed. Sydney. Available from: ProQuest Ebook Central.

Recommended readings:

Abu Afifa, M. and Nguyen, N.M., 2023. Impact of risk-taking tendency and transformational leadership style on the use of management accounting system information: a direct-mediation model. *Baltic Journal of Management*, *18*(3), pp.366-385.

Bowen, J. and Watson, C.E, 2024. Teaching with AI: A Practical Guide to a New Era of Human Learning. 1st edition. Johns Hopkins University Press.

Kamisah, I. and Jyashree, K., 2025. Behavioral Intention to Use Artificial Intelligence (AI) Among Accounting Students: Evaluating the Effect of Job Relevance. Gadjah Mada International Journal of Business, 27(3), pp 269-295.

Peters, M.D. and Chiu, C., 2022. Interactive Spreadsheeting: A Learning Strategy and Exercises for Calculative Management Accounting Principles. *Issues in Accounting Education*, *37*(4), pp.47-60.

Ritta, C.D.O. and Lavarda, C.E.F., 2022. Changes in management accounting rules and routines in merger and acquisition operations. *Revista Contabilidade & Finanças*, *33*.

References available from EBSCOhost research databases:

- Abacus
- Accounting & Finance
- Acuity
- Australasian Accounting Business & Finance Journal
- Australian Accounting Review
- Journal of Applied Management Accounting Research
- Review of Accounting Studies.

Useful Websites:

The following websites are useful sources covering a range of information useful for this subject. However, most are not considered to be sources of Academic Peer Reviewed theory and research. If your assessments require ***academic peer reviewed journal articles*** as sources, you need to access such sources using the Library database, Ebscohost, or Google Scholar. Please ask in the Library if you are unsure how to access Ebscohost. Instructions can also be found in Moodle.

- Australian *Accounting* Standards Board www.aasb.gov.au/
- Chartered Accountants Australia and New Zealand www.charteredaccountants.com.au/
- CPA Australia www.cpaaustralia.com.au
- Institute of Public Accountants www.publicaccountants.org.au/
- American Institute of CPAs www.aicpa,org
- *Note:* this is an American site so students need to take care to ensure relevance to Australian accounting standards.