ACC202 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
BBus (Accg); BBus (Mgt & Finance)	1 trimester	Level 2	Rita Hassan 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). This is an elective subject for B Bus (Mgt & Fin)

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 (Accg) 96; BBus (Mgt & Finance) 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 and
ACC200 Introduction to Management 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.

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- 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 provides a review and an analysis of management accounting concepts, terms and both traditional and contemporary control systems. Students will gain an understanding of costing strategies used in an array of settings, including pricing decisions and profitability analyses. Students will also become familiar with more contemporary performance evaluation systems including the balanced scorecard and benchmarking. Matters relating to sustainability, quality costing and ethics will also be examined.

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

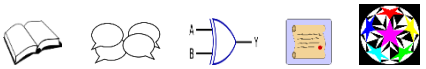
Across the course, these skills are developed progressively at three levels:

- **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 2 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) Apply management accounting concepts and information technology techniques that underpin cost management strategies in organisational contexts	
b) Evaluate financial performance measurement processes, pricing and product mix decisions	
c) Evaluate contemporary approaches to measuring and rewarding performance using financial and non-financial indicators and systems such as the balanced scorecard and benchmarking	
d) Critically evaluate ethical issues in a management accounting context.	

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	Overview of management accounting concepts and ethical decision making	Ch. 1	Tutorial exercises on overview of management accounting concepts and ethical decision making
Week 2 02 November	Management accounting for service organisations	Ch. 6	Tutorial exercises on management accounting for service organisations Potential Weekly tutorial progress submission
Week 3 09 November	Managing suppliers and customers	Ch. 15	Tutorial exercises on managing suppliers and customers Potential Weekly tutorial progress submission
Week 4 16 November	Management control systems and transfer pricing	Chs. 12, 13	Tutorial exercises on management control systems and transfer pricing Online quiz due Potential Weekly tutorial progress submission
Week 5 23 November	Managing overheads; principles, estimation and allocation practices	Ch. 7	Tutorial exercises on managing overheads; principles, estimation, and allocation practices Potential Weekly tutorial progress submission
Week 6 30 November	Strategic performance measurement systems; benchmarking and the balanced scorecard	Ch. 14	Tutorial exercise on Strategic performance measurement systems; benchmarking and the balanced scorecard. Revision for in-class test. Potential Weekly tutorial progress submission Group formation
Week 7 07 December	In-class Test	CPA Australia Podcast: www.cpaaustralia.com.au/podcast/artificial-intelligence-and-the-future-of-accounting	**In-class Test** CPA podcast, use of AI in accounting Form groups for group assignment. Discuss group assignment.
Week 8 14 December	Pricing and product mix decisions	Ch. 20	Tutorial exercises on pricing and product mix decisions Potential Weekly tutorial progress submission
Week 9 04 January	Managing costs and quality	Ch. 16	Tutorial exercises on managing costs and quality. Potential Weekly tutorial progress submission

Week (beginning)	Topic covered in each week's lecture	Reading(s)	Expected work as listed in Moodle
			Draft report due Deferred mid trimester exams - see Section 2.6 below for more information
Week 10 11 January	Information for management accounting decisions; relevant costs and benefits	Ch. 19	Tutorial exercises on relevant costs and benefits **Group report due** Potential Weekly tutorial progress submission
Week 11 18 January	Sustainability and management accounting	Ch. 17	Tutorial exercises on sustainability and management accounting Potential Weekly tutorial progress submission
Week 12 25 January	Revision		Revision for final exam
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	a) Results Released b) Review of Grade Day for T326 – see Sections 2.6 and 3.2 below for relevant information. c) 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.

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- *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: Weekly Tutorial Progress Submission (x3)	Weeks 2-11 3 random submissions (between weeks 2-11) – One submission before week 5	5% each x3 15% total	a,b,c,d
Assessment 2: In-class Test	Week 7	15%	a, b, d
Assessment 3: Group case study project	Week 6 Finalise groups Week 9 Draft copy due Week 10 Final report due	20%	a, b, c
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.

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:

Badakhshan, E. and Ball, P., 2023. Applying Digital Twins for Inventory and Cash management in Supply Chains Under Physical and Financial Disruptions. *International Journal of Production Research*, 61 (15), p5094-5116.

Birt, J., Chalmers, K., Maloney, S., Brooks, A., Bond, D. and Oliver, J., 2022. Accounting: Business reporting for Decision Making. 8th edition. John Wiley & Sons, Incorporated.

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.

Douglas, A., Antony, J. and Eskildsen, J. K., 2022, Managing Human Resources for Total Quality. 1st edition. Emerald Publishing Limited.

Graham, G. and Wagner, B., 2022. Downstream Product Innovation and Upstream Supply Chain Implications. 1st edition. Emerald Publishing Limited.

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.

O'Connor, N.G. and Schloetzer, J. D., 2023. Aligning Performance Measurement Systems across the Supply Chain: Evidence from Electronic Components Suppliers. Journal Of Management Accounting Research, 35(1), p145-171.

References available from EBSCOhost research databases:

- Abacus
- Accounting & Finance.
- Acuity
- Australasian Accounting, Business & Finance Journal
- Australian Accounting Review
- Journal of Applied Management Accounting Research
- Journal of Governmental & Non Profit Accounting
- 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/
Proactive *Accountants* Network http://proactiveaccountants.net/
Small Business Chron – e-zine – this link is for the small business / accounting and bookkeeping page. http://smallbusiness.chron.com/accounting-bookkeeping/