ACC702 MANAGERIAL 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
Master of Accounting Master of Professional Accounting	1 trimester	Postgraduate	Dr Nazmi Jarrar nazmi.jarrar@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 the Master of Accounting and the Master of Professional Accounting.

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	MAcc 48 MPA 64

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

1.6 Pre-requisites ACC700 Principles of Accounting AND FIN700 Financial Management.

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 smartphones 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 examines fundamental management accounting techniques and systems used in an array of settings. It will cover cost behaviour concepts, cost estimation together with conventional job and process costing systems. Students will also gain an appreciation of contemporary cost systems in the management of costs as well as their application to supply chain contexts. In addition, students will gain an understanding of budget systems, standard costing, responsibility accounting, product and pricing methods as well as their utility in contemporary performance assessment.

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 master's level degree are summarised below:

	KOI Master's 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

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

- **Level 1 Foundation –** Students learn the skills, theories and techniques of the subject and apply them in 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

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 roles of cost and management accounting in organisations through the analysis of accounting concepts and tools	
b) Evaluate and apply financial and non-financial performance measures and tools used in assessing and rewarding individual and corporate performance	

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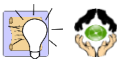
c) Describe how management control systems apply in complex organisational settings and communicated through accounting and organisational reports.	
d) Apply contemporary approaches to pricing and product mix decisions in organisational contexts	
e) Evaluate the role of ethics in management accounting contexts.	

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	Management accounting - Information for creating value and managing resources. Basic concepts of cost behaviour –Artificial Intelligence in Management Accounting – Ethical considerations surrounding AI use in accounting and business contexts	Chs. 1, 2, 3	Tutorial exercises
Week 2 02 November	Conventional costing systems and issues. Job and process costing	Chs. 4, 5	Tutorial exercises
Week 3 09 November	Contemporary costing systems and issues – activity-based costing	Ch. 8	Tutorial exercises
Week 4 16 November	Introduction to responsibility accounting and budgeting systems	Chs. 12, 9	Tutorial exercises Finalise group formation **Assessment 1: Online Moodle quiz 1**
Week 5 23 November	Contemporary approaches to managing performance – financial and non-financial measures and issues	Ch. 13	Tutorial exercises
Week 6 30 November	Contemporary measures of performance Strategic measures of performance Balanced scorecard Issues and ethical considerations	Ch. 14	Tutorial exercises Finalise companies and scope for group report
Week 7 07 December	Group report progress discussion Transfer pricing and its behavioural consequences	Ch. 12	**Assessment 1: In- Class Test** Progress report on group project

Week (beginning)	Topic Covered in Each Week's Lecture	Reading(s)	Expected work as listed in Moodle
Week 8 14 December	Standard costing for control and flexible budgeting systems	Chs. 10, 11	Tutorial exercises Draft Group Report due (review in class)
Week 9 04 January	Managing the supply chain for maximum efficiency	Ch. 15	Tutorial exercises
Week 10 11 January	Contemporary cost management approaches using a process perspective	Ch. 16	Tutorial exercises **Assessment 3 due: Group Project Report**
Week 11 1 8 January	Strategic management, pricing issues and options for decision-making	Ch. 20	Tutorial exercises **Assessment 1: Online Moodle Quiz 2**
Week 12 25 January	Revision		Tutorial exercises **Assessment 1: Online Moodle Quiz 3**
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	o Results Released o Review of Grade Day for T326 – see Sections 2.6 and 3.2 below for relevant information. o 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* (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: Online Moodle Quizzes	Week 4 Week 11 Week 12	2% 4% 4% Total: 10%	a, b, c, d
Assessment 2: In-Class Test	Week 7	10%	a, c, e
Assessment 3: Group report	Week 10	30%	a, b, c, e
Assessment 4: Final examination 2 hours + 10 mins reading time	Final exams 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. and Thorne, H., 2022. Management accounting: information for creating and managing value. 9th ed. Sydney: McGraw-Hill.

Recommended Readings:

Abbas, K. 2026, 'Management accounting and artificial intelligence: A comprehensive literature review and recommendations for future research', The British Accounting Review, vol. 58, no. 2, article 101551, https://doi.org/10.1016/j.bar.2025.101551.

Argento, D., Dobija, D., Grossi, G., Marrone, M. and Mora, L. 2025, 'The unaccounted effects of digital transformation: Implications for accounting, auditing and accountability research', *Accounting, Auditing & Accountability Journal*, vol. 38, no. 3, pp. 765–796, https://doi.org/10.1108/AAAJ-01-2025-7670.

Dai, J., & Vasarhelyi, M. A. (2023). Management Accounting 4.0: The future of management accounting. Journal of Emerging Technologies in Accounting, 20(1), 1–19.

Daowadueng, P., Hoozée, S., Jorissen, A., & Maussen, S. (2023). Do costing system design choices mediate the link between strategic orientation and cost information usage for decision making and control? Management Accounting Research, 60, 100826.
https://www.sciencedirect.com/science/article/abs/pii/S1044500523000240

Kachelmeier, S. J., Webb, R. A., & Williamson, M. G. (2024). Do performance-contingent incentives help or hinder divergent thinking? The Accounting Review, 99(3), 221–246.
https://papers.ssrn.com/sol3/papers.cfm?abstract_id=3745282
Garrison. R., Noreen. E., Brewer. P., 2024. *Managerial Accounting International Student Edition*. 18th ed. McGraw-Hill/Irwin. Boston, U.S.A.

Garrison, R. H., Noreen, E. W., & Brewer, P. C. 2023. *Managerial accounting* (18th ed.). McGraw-Hill.

Hilton, R. and Platte, D., 2023. *Managerial Accounting: Creating Value in a Dynamic Business Environment*. 13th ed. New York, NY: McGraw-Hill.
Tlili, A., Shehata, B., Adarkwah, M.A., Bozkurt, A., Hickey, D.T., Huang, R. and Agyemang, B., 2025. Academic integrity in the generative AI (GenAI) era. Interactive Learning Environments. Available at: https://www.tandfonline.com/doi/full/10.1080/10494820.2025.2471198 [Accessed 14 Aug y 2026].

Wild, J., Shaw, K., Chiappetta, B., 2022. *Managerial Accounting*. 8th ed. New York, NY: McGraw-Hill.

Wild, J. J., & Shaw, K. W. 2025. *Managerial accounting* (8th ed.). McGraw-Hill.

Zhu, B., Chen, Y. & Cheng, J.-C. (2023) Business cycle and cost structure.International Review of Financial Analysis, 89, 102825.

References available from EBSCOhost research databases:

a) Abacus
b) Accounting and Finance
c) Accounting, Auditing & Accountability Journal
d) Accounting Research Journal
e) Acuity
f) Australasian Accounting, Business and Finance Journal
g) Australian Accounting Review
h) Australian Journal of Accounting Education
i) Australian Journal of Management
j) Contemporary Accounting Research
k) In The Black
l) International Journal of Finance and Accounting Studies
m) Journal of Accounting and Economics
n) Journal of Accounting and Public Policy
o) Journal of Applied Research in Accounting and Finance
p) Journal of Management Research (UK) Chartered Institute of Management Accountants
q) Journal of Management Research (09725814)
r) Management Accounting Quarterly (US); Institute of Management Accountants

s) 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.

3. Australian Accounting Standards Board www.aasb.gov.au/
4. CPA Australia www.cpaaustralia.com.au
5. Chartered Accountants Australia and New Zealand https://www.charteredaccountantsanz.com/
6. Institute of Public Accountants www.publicaccountants.org.au/
7. The Institute of Management Accountants (IMA) https://asiapac.imanet.org/
8. This website surveys the development of managerial accounting and explains the most important managerial accounting terms and concepts. It is managed by Ir. M. Geense, Delft University of Technology http://www.managerialaccounting.org/
9. AICPA & CIMA: https://www.aicpa-cima.com/home

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