BUS303 BUSINESS PROJECT 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)	1 trimester	Level 3	Rex Walsh rex.walsh@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 B Bus (Accg) and the B Bus (Mgt & Finance)

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 This subject can only be taken in the final trimester of study.

1.7 Other Study and Resource Requirements

- Students are expected to attend classes with the required textbook 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

*AUSTRALIAN INSTITUTE OF BUSINESS AND MANAGEMENT PTY LTD © ABN: 72 132 629 979 CRICOS 03171A

- 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 will need access to the internet as all simulation elements are online. A licence for the relevant business simulation software as described in Section 3 (this equates to a text book) is included in the subject enrolment fee – this is a non-refundable charge – students will retain use of the licence and software for the duration of the trimester.

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

Business simulations are a powerful tool for building strategic alignment and developing capabilities. By letting students practice running a business in the context of business practical application, simulations enable participants to experience a new strategy first-hand, see its value and learn what great execution looks like in a highly realistic environment. With the strategy made personal for them, students can then understand and apply these learning's while executing the strategy for better results.

Additionally, simulations offer a great way of developing business acumen among students, giving them a broad enterprise perspective, honing their strategic thinking, building their financial acumen and increasing their customer understanding. Simulations also are a great context for creating leadership laboratories where students can be observed in their decision making and given in-depth developmental feedback as they practice the skills they use day to day.

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 Student Learning Outcomes

This is a Level 3 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) Synthesise and apply business knowledge (strategic alignment, tactical business planning, competitor analysis, market positioning, and financial report analysis)	
b) Develop and utilise professional and technology skills (leadership, teamwork, critical thinking, use of information systems and technology) to solve problems in business	
c) Coordinate multi-disciplinary strategies in a holistic business management approach	
d) Analyse and evaluate the impact of business decisions	
e) Report reflections on personal performance and the contributions of peers.	

2.4 Subject Content and Structure

Shown in the table below are details of the subject content and how it is structured, including specific topics covered in lectures and tutorials.

Unlike most subjects, this subject is designed to allow students to utilise all skills and knowledge acquired by successful completion of all subjects to date. The focus of the subject is the application of skills and knowledge in working in a company style structure – accordingly, most sessions will be conducted as seminars, where students and groups work largely as self-learners.

The lecturer will provide a consultancy role as required.

Weekly Planner:

Week (beginning)	Topic covered in each week's session	Reading(s)	Expected work as listed in Moodle
Week 1 26 October	Overview, team formation, management system	https://edintegrity.biomedcentral.com/articles/10.1007/s40979-023-00133-4	Simulation software online lesson and Single Player Orientation quiz
Week 2 02 November	Corporate governance and sustainability Goals, values and performance	https://www.asx.com.au/documents/asx-compliance/cg_principles_recommendations_with_2010_amendments.pdf https://www.cpaaustralia.com.au/-/media/project/cpa/corporate/documents/tools-and-resources/environmental-social-governance/quick-reference-guide_supplier-esg-due-diligence-for-smes.pdf?rev=38cff9bdef634513a9bfb0974c181703 https://www.cpaaustralia.com.au/tools-and-resources/environmental-social-and-governance/esg-resources-tools-and-training	Tutorial exercises
Week 3 09 November	Roles and expectations, company presentations	http://ftp1.smartsims.com/versions/latest/manuals/MBIntroPlayersManual.pdf	Tutorial exercises
Week 4 16 November	Industry analysis - blockchain	https://www.investopedia.com/terms/b/blockchain.asp https://online.hbs.edu/blog/post/ethical-considerations-of-ai	**Reflection report assessment 1 due**
Week 5 23 November	Analysing resources and capabilities	https://cloud.google.com/transform/101-real-world-generative-ai-use-cases-from-industry-leaders https://www.smartsims.com/support/article/offline-mode-in-mikesbikes-simulation/	Round 1 decisions
Week 6 30 November	Business level strategies - XBRL	https://www.xbrl.org/the-standard/what/an-introduction-to-xbrl/	Round 2 and 3 decisions **Company presentation – group assessment**

Week (beginning)	Topic covered in each week's session	Reading(s)	Expected work as listed in Moodle
			2 due
Week 7 07 December	Corporate level strategies – business intelligence	https://www.tableau.com/learn/articles/business-intelligence#:~:text=Further%20learning-,What%20is%20business%20intelligence%3F,make%20more%20data%2Ddriven%20decisions	Round 4 and 5 decisions
Week 8 14 December	Innovation and entrepreneurship	https://digitalleadership.com/blog/the-innovation-entrepreneurship-relationship/	Round 6 decisions
Week 9 04 January	Seminar	https://www.business.gov.au/risk-management/risk-assessment-and-planning/types-of-risks https://www.gobyinc.com/esg-solutions/esg-resources https://www.thomsonreuters.com/en/institute/esg-resource-center.html	Round 7 decisions
Week 10 11 January	Seminar	https://www.smartcompany.com.au/finance/cashflow/how-to-save-a-failing-business-top-tips-from-the-administrators/	Round 8 decisions **Group company presentation due assessment 4**
Week 11 18 January	Company presentations (A4)	https://asic.gov.au/for-business/your-business/tools-and-resources-for-business-names-and-companies/asic-guide-for-small-business-directors/	**Simulation report due assessment 3** **Group company presentation due assessment 4** **Final reflection report – individual assessment 5 due**
Week 12 25 January	Review		
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		

Week (beginning)	Topic covered in each week's session	Reading(s)	Expected work as listed in Moodle
	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: Orientation activities –– individual	Week 1-3 Reflection report 5:00 pm Friday Week 4	10%	d
Assessment 2: Company presentation – group	Week 6	20%	a, b, c
Assessment 3: Simulation report	Report Week 11	30%	a, b, c, d
Assessment 4: Group company presentation	Presentations Weeks 10 & 11	20%	a, b, c, d
Assessment 5: Final reflection report – individual 1000 words	Week 11 5:00 pm Friday of Week 11	20%	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:

Sykes. R. and Walsh, R., 2023 Strategic Business and Operational Management, 3rd Edition Mellor North

Recommended Readings

The impact of ESG practices in industry with a focus on carbon emissions: Insights and future perspectives. A Baratta, A Cimino, F Longo, V Solina, S Verteramo - Sustainability, 2023 - mdpi.com

Bibby, David. *Global focus on ESG in the supply chain–insights into supply chain management of Environmental, Social and Governance requirements and trends both locally and globally.* Australian Energy Producers Journal 64 (2), S468-S471, 2024.
https://scholar.google.com/scholar?hl=en&as_sdt=0%2C5&q=esg+australia+2024&btnG=#d=gs_qabs&t=1719475369160&u=%23p%3D5Rqq8iOOovEJ

Díaz Tautiva, J. A.,Barros-Celume, S., Lecuna, A., Barragan-Rodriguez, C. (2025)
Navigating climate pressures: A bibliometric and systematic literature review of climate change strategies in small and medium-sized enterprises.
Heliyon,Volume 11, Issue 13,2025,e43610,ISSN 2405-8440

Edmonds, T., Edmonds, C., Olds, P., Edmonds, M., & Edmonds, J. *Fundamental Financial Accounting Concepts.* 2024 ISBN10: 1266787496 | ISBN13: 9781266787492

ESG and financial variables: a systematic review. M Saini, V Aggarwal, B Dhingra, P Kumar… - International Journal of Law and Management 2023 - emerald.com

Jackson, D. and Allen, C., 2024. Enablers, barriers and strategies for adopting new technology in accounting. International Journal of Accounting Information Systems. https://www.sciencedirect.com/science/article/pii/S1467089523000581

Larry E. Swedroe and Samuel C. Adams. *Your Essential Guide to Sustainable Investing: How to Live Your Values and Achieve Your Financial Goals with ESG, SRI, and Impact Investing* (2022).

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

Maiti, M., Kayal, P. & Vujko, A. (2025). A study on ethical implications of artificial intelligence adoption in business: challenges and best practices. *Futur Bus J* **11**, 34 https://doi.org/10.1186/s43093-025-00462-5

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.

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.

Start preparing now: Early ASIC guidance on the mandatory climate disclosure regime. Keynote speech by ASIC Chair Joe Longo at the Deakin Law School International Sustainability Reporting Forum, 22 April 2024.
https://asic.gov.au/about-asic/news-centre/speeches/start-preparing-now-early-asic-guidance-on-the-mandatory-climate-disclosure-regime/

Swedroe, L. E., and Adams,S.C., 2022. Your Essential Guide to Sustainable Investing: How to Live Your Values and Achieve Your Financial Goals with ESG, SRI, and Impact Investing.

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.

Simulation Software:

The software licence for *SmartSims – Mike's Bikes*

All students must buy a licence for the relevant business simulation software as described in Section 3. The cost of the licence is included in the subject enrolment fee and is non-refundable. Students will retain access to the program for the duration of the trimester.

Additional reading material:

Students are expected to use texts, journals and knowledge from previous subjects to contribute to relevant decisions to be made during the simulation.

Abraham, J., Olbert, M., & Vasvari, F.ESG Disclosures in the Private Equity Industry, *Journal of Accounting Research*. First published: 28 August 2024, https://doi.org/10.1111/1475-679X.12570

Bratianu, C., Paiuc, D & Brancu, L. Exploring the connections between DNA, cultural intelligence and knowledge dynamics in multicultural business environments. Business Process Management Journal 2025; https://doi.org/10.1108/BPMJ-10-2024-0959

Joseph, J., Maon, F., Uribe-Jaramillo, M.T., Katsos, J.E. and Lindgreen, A. (2025), Business, Conflict, and Peace: A Systematic Literature Review and Conceptual Framework. J. Manage. Stud., 62: 1779-1810. https://doi.org/10.1111/joms.13139

Oprea S. & Bara, A. 2025. Is Artificial Intelligence a Game-Changer in Steering E-Business into the Future? Uncovering Latent Topics with Probabilistic Generative Models https://doi.org/10.3390/jtaer20010016

Sestino, A.,Kahlawi, A. & De Mauro, A.; Decoding the data economy: a literature review of its impact on business, society and digital transformation. European Journal of Innovation Management 21 January 2025; 28 (2): 298–323. https://doi.org/10.1108/EJIM-01-2023-0078

Wafa Sassi, Hakim Ben Othman & Khaled Hussainey. The determinants of eXtensible Business Reporting Language (XBRL) adoption: a cross-country study*. International Journal of Disclosure and Governance*. Published: 10 August 2023, Volume 21, pages 175–192, (2024)

References available from EBSCOhost research databases:

- Accounting, Accountability & Performance
- Accounting Education
- Accounting Perspectives
- Issues in Accounting Education
- Issues in Social & Environmental Accounting
- Journal of International Accounting Research
- Journal of Management Accounting Research
- Journal of Theoretical Accounting Research.

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.

- Developments in Business Simulation and Experiential Learning. Open Access Journal https://journals.tdl.org/absel/index.php/absel
- https://www.teqsa.gov.au/students/understanding-academic-integrity/what-academic-integrity
- Smartsims Business Simulation
- www.smartsims.com

- EBSCO https://web.p.ebscohost.com/ehost/search/selectdb?vid=0&sid=f0c8a3cd-a1e4-455c-8c83-5c066cb34a5d%40redis
- www.ato.gov.au
- www.smallbusiness.nsw.gov.au
- https://moirgroup.com.au/2024/10/is-your-company-ready-for-the-mandatory-esg-reporting-in-2025/#:~:text=Australia%E2%80%99s%20new%20Treasury%20Laws%20Amendment%20Bill%20introduces%20mandatory,and%20greenhouse%20gas%20emissions%20across%20their%20value%20chains.
- https://www.weforum.org/stories/2025/06/top-10-emerging-technologies-of-2025/
- https://www.rba.gov.au/publications/bulletin/2025/nov/technology-investment-and-ai-what-are-firms-telling-us.html
- ESG: Align your corporate strategy with the future
- The missing link between ESG and ROI
- https://online.hbs.edu/blog/post/ethical-considerations-of-ai