# KING'S OWN INSTITUTE*

**Success in Higher Education**

## MBA906-O Financial Data Analysis and Management (Online) 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 | Program Coordinator |
|---|---|---|---|
| MBA | 12 weeks | Postgraduate | Dr Lu Jiao<br>lu.jiao@koi.edu.au<br>**Subject Facilitator:** Mr Ashraful Arefin<br>ashraful.arefin@koi.edu.au<br>L: 7-11, 11 York Street<br>Consultation: via Moodle or by appointment |

### 1.2 Core / Elective

This is a core subject for the MBA Degree.

### 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 | MBA: 48 Credit Points |

### 1.4 Student Workload

Students are expected to spend 120 hours completing this subject, which equates to roughly 10 hours per week over the duration of the subject.

Indicated below is the expected student workload per week for this subject.

| Videos and learning materials | Self-directed learning | Assessment preparation |
|---|---|---|
| 3 hours | 3-4 hours | 3-4 hours |

### 1.5 Mode of Delivery



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This subject is delivered fully online via KOI's Moodle learning platform. Learning is asynchronous (self-paced), with optional opportunities to engage in online synchronous group sessions (webinars and consultation sessions) at scheduled times. An online facilitator is available for student support and learning guidance.

### 1.6 Pre-requisites

Nil

### 1.7 General Study and Resource Requirements

- Students are expected to engage with and complete all learning material and activities as outlined in Moodle.
- 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.
- Physical campuses are available in Sydney and Newcastle with facilities such as computers, WIFI and library materials for students to utilise if desired. Note: this subject is delivered fully online, use of the campus is optional.

*Resource requirements specific to this subject:* All specific resources required for this subject can be accessed from the subject Moodle website.

### 1.8 Academic Advising

Academic advising and support services are available to all KOI students. Details and information about how to access these services will be available via Moodle.

# 2 Academic Details

### 2.1 Overview of the Subject

The world of work is continually changing, and long-held traditional values, for example, "a job for life", are no longer valid within the 21st-century workplace. MBA901 Career Ownership explores the concept of different career options which can provide job security and ability to survive in any type of economy and especially in the digital economy. It focuses on how individuals can survive and thrive in dynamic workplaces by developing an agile mentality alongside transferrable and dexterous skills. The importance of mastery of technology and how to lever it for professional and enterprise gain and betterment are also explored alongside appropriate personal attributes and strength.

### 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 a master's level degree are summarised below:


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| | KOI Master 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<br>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 |

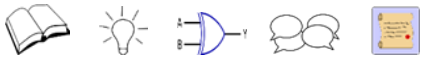
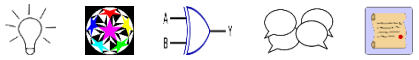
### 2.3 Subject Learning Outcomes

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) Appraise the structure of financial information and the manner in which it is derived |  |



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| | |
|---|---|
| b) Appraise management accounting principles and create skills to read and interpret financial information from external and internal sources |  |
| c) Evaluate relevant financial information as an aid to strategic decision-making |  |
| d) Appraise organisational financial performance using a range of financial and non-financial data |  |
| e) Construct financial statements |  |

### 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.

*Planner:*

| Week | Weekly Topics | Readings | Assessments |
|---|---|---|---|
| Week 1<br>26 Oct. | Introduction to Accounting and Conceptual and Regulatory Framework | Chs. 1 & 10<br>Hoggett et al. (2024) | |
| Week 2<br>02 Nov. | Accounting Cycle 1: Transaction analysis, journal entry, ledger posting, trial balance and creation of financial statements. | Chs. 3 & 4<br>Hoggett et al. (2024) | |
| Week 3<br>09 Nov. | Accounting Cycle 1 continued: adjusting entries | Chs. 2 & 5<br>Hoggett et al. (2024) | A1- Quiz 1 |
| Week 4<br>16 Nov. | Exploring Financial Statements: Income statement, Balance sheet, Statement of Changes in Equity, Cash flow statement | Ch. 17 and 18<br>Hoggett et al. (2024) | |
| Week 5<br>23 Nov. | Analysis and Interpretation of Financial Statements | Ch. 19<br>Hoggett et al. (2024) | |
| Week 6<br>30 Nov. | Introduction to Management Accounting: Cost concepts and classifications | Ch. 1 and 2<br>Langfield-Smith et al. (2022) | A2-Individual assignment on accounting cycle |
| Week 7<br>07 Dec. | Job and processing costing | Ch. 4 and 5<br>Langfield-Smith et al. (2022) | |
| Week 8<br>14 Dec. | Cost-volume-profit relationships for decision making | Ch. 18<br>Langfield-Smith et al. (2022) | |

| | | | |
|---|---|---|---|
| Week 9<br>04 Jan. | Budgeting as a tool for business planning and decision making | Ch. 9<br>Langfield-Smith et al. (2022) | |
| Week 10<br>11 Jan. | Introduction to information for decision making part 1 | Ch. 19<br>Langfield-Smith et al. (2022) | A3 – Individual Report on Financial Statement Analysis |
| Week 11<br>18 Jan. | Introduction to information for decision making part 2 | Ch. 20<br>Langfield-Smith et al. (2022) | A3-Presentation and Viva Voce |
| Week 12<br>25 Jan. | Contemporary issue: AI in financial reporting and its managerial implications | See Moodle for readings | A3-Presentation and Viva Voce |

### 2.5 Teaching Methods/Strategies

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

- *Concept videos* - short (4-10 minute) videos covering key topics in the subject. Watch these to learn about fundamental ideas and concepts.
- *Interactive activities* - provided via Moodle. These support learning by allowing students to engage with the material, check understanding and deepen analysis.
- *Online webinars (optional)* - facilitated by subject matter expert(s) and subject coordinator(s).
- *Online consultation sessions (optional)* - offered weekly for the duration of the subject, the online facilitator will host one-hour consultation sessions for students to raise questions, interact with their peers and get support.
- *Other online resources and support* - readings, web resources, online consultations sessions and similar to support learning.

### 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 (Individual)**<br>Quiz | Week 3 | 15% | a, b, c, d, e |


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| | | | |
|---|---|---|---|
| **Assessment 2 (Individual):**<br>Individual assignment on Accounting Cycle. | Week 6 | 35% | a, b |
| **Assessment 3 (Individual)**<br>Financial statement analysis report and presentation | Report 10<br>Presentation Week 11 and 12 | 50%<br>Report: 20%<br>Presentation 20%<br>Viva voce: 10% | **a, c and 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**

- Hoggett, J., Medlin, J., Chalmers, K., Beattie, C., Hellmann, A. and Maxfield, J. (2024) *Accounting*. 12th edn. John Wiley & Sons.
- Langfield-Smith, K., Smith, D.A., Andon, P., Hilton, R.W. and Thorne, H. (2022) *Management Accounting: Information for creating and managing value*. 9th edn. McGraw-Hill.

**Recommended Reading**

- Alex Avelar, E. and Jordão, R.V.D. (2025) 'The role of artificial intelligence in the decision-making process: a study on the financial analysis and movement forecasting of the world's largest stock exchanges', *Management Decision*, 63(10), pp. 3533-3556. Available at: https://doi.org/10.1108/MD-09-2023-1625.
- Aldemir, C. and Uçma Uysal, T. (2025) 'Artificial intelligence for financial accountability and governance in the public sector: Strategic opportunities and challenges', *Administrative Sciences*, 15(2), p. 58. Available at: https://doi.org/10.3390/admsci15020058.
- Assidi, S., Omran, M., Rana, T. and Borgi, H. (2025) 'The role of AI adoption in transforming the accounting profession: a diffusion of innovations theory approach', *Journal of Accounting & Organizational Change*, 21(5), pp. 915-936. Available at: https://doi.org/10.1108/JAOC-04-2024-0124.
- Berk, J. and DeMarzo, P. (2023) *Corporate Finance*. 6th edn. Pearson. *(Note: Author name corrected from 'Bork' to 'Berk' based on standard text identification)*.
- Cao, Y. and Zhang, W. (2025) 'How AI is shaping accounting and finance', *The British Accounting Review*, p. 101650. Available at: https://doi.org/10.1016/j.bar.2025.101650.
- Choi, J.H. and Xie, C.L. (2025) 'Human+ AI in accounting: Early evidence from the field', *Journal of Accounting Research*. Available at: https://doi.org/10.1111/1475-679x.70052.
- De Silva, P., Gunarathne, N. and Kumar, S. (2025) 'Exploring the impact of digital


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knowledge, integration and performance on sustainable accounting, reporting and assurance', *Meditari Accountancy Research*, 33(2), pp. 497-552. Available at: https://doi.org/10.1108/MEDAR-02-2024-2383.

- Jackson, D., Michelson, G. and Munir, R. (2022) 'Developing accountants for the future: New technology, skills, and the role of stakeholders', *Accounting Education*, pp. 1-28. Available at: https://doi.org/10.1080/09639284.2022.2057195.
- Johri, A. (2025) 'Impact of artificial intelligence on the performance and quality of accounting information systems and accuracy of financial data reporting', *Accounting Forum*, 49(5), pp. 1096-1120. Available at: https://doi.org/10.1080/01559982.2025.2451004.
- Okafor, U. (2022) 'Ethical Approach to Sustainability Accounting Practices and Financial Performance of Aviation Companies in Nigeria: A Conceptual Model', *Society & Sustainability*, 4(1). Available at: https://doi.org/10.38157/ss.v4i1.389.
- Ross, S.A., Westerfield, R.W., Jaffe, J. and Jordan, B.D. (2022) *Corporate Finance*. 13th edn. McGraw-Hill USA. *(Note: Cleaned up initials 'M. J.' from original text which disrupted author names)*.
- Spanò, R., Massaro, M., Ferri, L., Dumay, J. and Schmitz, J. (2022) 'Blockchain in accounting, accountability and assurance: an overview', *Accounting, Auditing & Accountability Journal*, (ahead-of-print). Available at: https://doi.org/10.1108/AAAJ-06-2022-5850.
- Zhang, C., Zhu, W., Dai, J., Wu, Y. and Chen, X. (2025) 'Drivers and concerns of adopting artificial intelligence in managerial accounting', *Accounting & Finance*. Available at: https://doi.org/10.1111/acfi.13404.

***Recommended references:***

- Accounting, Auditing & Accountability
- Accounting Forum
- Accounting & Finance
- Contemporary Accounting Research
- Journal of Accounting and Economics
- Journal of Accounting and Public Policy
- Journal of Accounting Research
- Journal of Applied Research in Accounting and Finance
- Journal of Accounting & Organizational Change
- The British Accounting Review



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