



## ACC202 MANAGEMENT ACCOUNTING T315

### Section 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 2	Paul Power Paul.power@koi.edu.au

- 1.2 Core/elective** This is a **core** subject for B Bus (Accg)  
This is an **elective** subject for 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 and completing assignments.

\*\*\* That is, \* + \*\* = workload hours.

- 1.5 Mode of delivery** This subject is delivered face-to-face.

- 1.6 Pre-requisites** ACC100 Intro to Accounting and  
ACC200 Intro to Management Accounting

#### 1.7 Other study and resource requirements

**Students are expected to attend classes** with the required textbook and to read specific chapters prior to the tutorials. This will allow them to **actively take part in discussions**.

**Students will require access to the internet** and email and should **have elementary skills in both word processing and electronic spread sheet software such as MS Word and MS Excel**.

Some computers are available for student use in the Library. However these are in heavy demand and tutorial classes will have priority use. You should therefore plan well in advance to utilise these resources. If you have your own computer, it should have internet access and relevant software installed. 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.

## Section 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 respect to 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 have demonstrated they have gained the graduate attributes expected from successful completion of a Bachelor's degree under the Australian Qualifications Framework (2<sup>nd</sup> edition, January 2013). Graduates at this level will be able to apply an advanced body of knowledge in a range of contexts for professional practice or scholarship and as a pathway for further learning.

King's Own Institute's key generic graduate attributes for a Bachelor's level degree are summarised below:

	KOI Bachelor Degree Graduate Attributes	Detailed Description
	Knowledge	Coherent and extensive knowledge of the major field of study, appropriate ethical standards and, where appropriate, defined professional skills
	Independent Thinking	Think and work independently and sustainably, in a way that is informed by openness, curiosity and a desire to meet new challenges
	Communication	Effective communication skills in all domains (reading, writing, speaking and listening) leading to the ability to clearly communicate in a professional manner
	Information Literacy	Find, acquire, evaluate, manage and use relevant information in a range of media relevant to the profession of the major field of study and in a business context
	Problem Solving Skills	Effective problem solver, capable of applying logical, critical, and creative thinking to a range of problems as might arise in a modern organisation
	Ethical and Cultural Sensitivity	Respect, understand and apply ethical practices, cultural sensitivity and social responsibility, personally and professionally as is expected in today's business world
	Teamwork	Work collaboratively to achieve team objectives across the range of team roles leading to the ability to work in a modern organisation
	Professional Skills	Application of knowledge and skills in the area of the major field of study in a professional manner, demonstrating initiative, judgement and accountability in diverse contexts





Across the course, these skills are developed across 3 levels. These are:

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

## 2.2.1 ACC202 Management Accounting 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 Course Graduate Attributes
(a) Develop and understanding of fundamental management accounting concepts and terms. Apply management accounting techniques that underpin cost management strategies in organisational contexts	
(b) Evaluate financial performance measurement processes, pricing and product mix decisions using measures of ROI and Residual Income and analysis of value creation in corporate settings	
(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) Articulate the role of ethics in management accounting	

## 2.3 Subject content and structure

### 2.3.1 Weekly planner

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

Week (beginning)	Topic covered in each week's lecture	Reading(s)	Assessments due	Expected work
1 09 Nov	Introduction and review of management accounting concepts and cost terms.	Ch 1-2		Tutorial exercises E1-16,17,18,19 MCQ
2 16 Nov	Cost management and target costing	Ch 7		Tutorial exercises E7-15,16,17,20 MCQ
3 23 Nov	Decision making and relevant costs and information	Ch 8		Tutorial exercises E8-16,17,19 MCQ
4 30 Nov	Pricing decisions and profitability analysis	Chs 8 & 9	<b>Online quiz due</b>	Tutorial exercises E9-14,15,17,18 MCQ
5 07 Dec	Management control systems and transfer pricing	Ch 19		Tutorial exercises E19-20,21,22 MCQ
6 14 Dec	<b>Mid-trimester test</b>		<b>Mid-trimester test</b>	<b>Review of group assignment progress</b>
<b>21 Dec – 01 Jan</b>	<b>Mid-trimester break</b>			
7 04 Jan	Responsibility accounting and financial performance measurement	Chs 10 & 20		Tutorial exercises MCQ E10-37,38,E20-18,19,22
8 11 Jan	Balanced scorecard and non-financial performance measurement	Ch 15		Tutorial exercises E15-18,22,P15-34 MCQ
9 18 Jan	Sustainability accounting and costs of quality and reporting	Chs 14 & 16	<b>Draft report due</b>	Tutorial exercises MCQ,E14-43,44,E16-17,19

10 25 Jan	Inventory management: Conventional and contemporary management models	Ch 17	<b>Group report due</b>	Tutorial exercises E17-16,18,19 MCQ
11 01 Feb	Capital budgeting	Ch 18	<b>Online quiz due</b>	Tutorial exercises E18-18,19,21,23 MCQ
12 08 Feb	Ethics and accounting and the way forward. Review of topics	APES 110		Tutorial and review exercises
13 15 Feb	<b>Study review week</b>			
14 22 – 27 Feb	<b>Examination</b>		<b>Final Exam</b>	<b>Refer to the examination timetable</b>

### 2.3.2 Public Holiday Amendments:

**Please note: KOI is closed on all scheduled NSW Public Holidays.**

T315 has one (1) public holiday that occurs during classes this trimester. Classes scheduled for this public holiday (Calendar Class Date) will be rescheduled as per the table below.

**This applies to ALL subjects taught in T315.**

Please see the table below and adjust your class timing as required. Please make sure you have arrangements in place to attend the rescheduled classes if applicable to your T315 enrolment.

**Classes will be conducted at the same time and in the same location as your normally scheduled class except these classes will be held on the date shown below.**

Calendar Class Date	Rescheduled Class Date
Tuesday 26 January 2016 (week 10)	Tuesday 16 February 2016 (week 13)

### 2.4 Teaching methods/strategies

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

- **Face-to-face 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. Tutorial participation is an essential component of the subject and contributes to the development of graduate attributes (see section 2.2 and 2.2.1 above). It is intended that specific 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.

## 2.5 Student assessment:



Provided below, in table format, is a schedule of formal assessment tasks and major examinations for the subject/unit.

Assessment Type	When assessed	Weighting	Learning Outcomes Assessed
Online quizzes (x2)	Week 4 and 11	5% each - 10% total	a, b, c
Mid-trimester test	Week 6	20%	a, b
Group case study project	Finalise group formation Week 6 Draft copy due Week 9 Final Report due Week 10	20%	a, b, c
Final examination	Final exam period	50 %	a, b, c, d

### 2.5.1 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.

## 2.6 Prescribed and recommended readings:

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

### Prescribed Text:

Horngren, C. T., Datar, S. M., Rajan, M. V., Wynder, M. B., Maguire, W. A. A., and Tan, R. C. W., 2014. *Cost Accounting: A Managerial Emphasis*. 2<sup>nd</sup> ed. New South Wales: Pearson Australia.

### Recommended Readings:

Brewer, P. C., Garrison, R. H., and Noreen, E. W., 2015. *Introduction to Managerial Accounting*. 5<sup>th</sup> ed. New York: McGraw Hill/Irvin.

Eldenburg, L. G., Brooks, A., Oliver, J., Vesty, G., and Wolcott, S. 2011. *Management Accounting*. 2<sup>nd</sup> ed. Australia: John Wiley and Sons.

Langfield-Smith, K., Thorne, H., and Hilton, R., 2014. *Management Accounting Information for Creating and Managing Value*. 7<sup>th</sup> ed. Australia: McGraw Hill.

Palmer, P. D., 2013. Exploring attitudes to financial reporting in the Australian not- for- profit sector. *Accounting and Finance*, 53(1), pp. 217-241.

Soin, K., and Paul, C., 2013. Risk and risk management in management accounting and control. *Management Accounting Research*, 24(2), pp. 82-87.

Watts, D., Yapa, P. W., and Dellaportas, S., 2014. The Case of a Newly Implemented Modern Management Accounting System in a Multinational Manufacturing Company. *Australasian Accounting, Business and Finance Journal*, 8(2), pp. 121-137.

Wynn, M. T., Low, W. Z., and Nauta, W., 2013. A framework for cost-aware process management: Generation of accurate and timely management accounting cost reports. *Australian Computer Society*, 143, pp. 79-88.

### Periodicals available:

- Abacus

- Accounting and Finance
- Accounting, Auditing & Accountability Journal
- Accounting Research Journal
- Acuity
- Australasian Accounting, Business and Finance Journal
- Australian Accounting Review
- Australian Journal of Accounting Education
- Australian Journal of Management
- Contemporary Accounting Research
- International Journal of Finance and Accounting Studies
- Journal of Accounting and Economics
- Journal of Accounting and Public Policy
- Journal of Applied Research in Accounting and Finance
- Journal of Financial and Quantitative Analysis
- 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/](http://www.aasb.gov.au/)
- Chartered Accountants Australia and New Zealand [www.charteredaccountants.com.au/](http://www.charteredaccountants.com.au/)
- CPA Australia [www.cpaaustralia.com.au](http://www.cpaaustralia.com.au)
- Institute of Public Accountants [www.publicaccountants.org.au/](http://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/>

## Section 3 - Assessment Details



### 3.1 Details of each assessment item

The assessments for this subject are described below. Other assessment information and/or assistance can be found in Moodle.

Marking guides for Assessments follow the assessment descriptions. Students should compare their assessment final drafts against the marking guide before submission.

Assessment submission is as per the instructions below. Please retain a photocopy and softcopy of all assessments.

#### Assessment 1

<b>Assessment type:</b>	Online quizzes – individual assessment
<b>Purpose:</b>	This assessment is designed to reinforce subject content taught each week allowing students to analyse and apply accounting principles and concepts to solve theory and practical accounting questions. This contributes to learning outcomes a, b and c.
<b>Value:</b>	10%
<b>Due Date:</b>	<b>8.00pm Friday of Week 4 and Week 11 respectively.</b>
<b>Submission:</b>	The quiz will be located on the KOI Moodle subject homepage and will close no later than 8.00pm Friday of Week 4 and Week 11 respectively.
<b>Topic:</b>	Weekly subject content – see below.
<b>Task Details:</b>	Each online quiz will include questions related to topics as follows: Week 4 quiz – Topics weeks 1-3 Week 11 quiz – topics weeks 7-10

The quiz marks will be graded to 5 subject marks for each quiz.

#### Assessment 2

<b>Assessment type:</b>	Mid-trimester test – individual assessment – closed book. Students should have their own non-programmable calculator and pens.
<b>Purpose:</b>	This assessment is designed to reinforce subject content taught in weeks 1 to 5, giving students the opportunity to apply accounting techniques to analyse accounting information and use costing techniques to solve problems. This assessment relates to Learning Outcomes a and b.
<b>Value:</b>	20%
<b>Due Date:</b>	Week 6 – the specific time and location will be advised prior to Week 5.
<b>Topic:</b>	The test will cover topics 1 to 5 inclusive.
<b>Task Details:</b>	The test will consist of a combination of multiple choice, short answer and problem-style questions.

### **Assessment 3**

- Assessment Type:** Group reports – group assessment (Company case study).
- Purpose:** This assessment is designed to assist students to combine the technical skills learned with the theoretical aspects of a variety of topics. The case study undertaken will allow students to use research based theory to analyse current management accounting practices in a contemporary organisational contexts. As this is a team-based assessment, it will also allow students to develop further their team-working and problem-solving skills. It contributes to Learning Outcomes a, b and c.
- Value:** 20% – All group members receive the same mark on evidence each member contributed. **Please note the penalties applied for late/missing deadlines – these marks will be deducted from the final mark of the assessment.**
- Due Dates:** Draft submission **8.00pm Monday of Week 9**  
**Final submission 8.00pm Monday of Week 10**  
 See below for the relevant **Timeline and other intermediate submission due dates.** (Please note specific penalties for missing any due date penalties):
- Group formation complete:** Week 5 Tutorial Session (3 Mark penalty for late group formation – applied individually to those members late to enrol into a group or changing to another group).
- Draft reports due for submission via Moodle** (see below) and hard copy due at next Tutorial for review (5 Mark penalty for late or unsatisfactory presentation of draft at allocated time. This draft submission is the opportunity for 2-way feedback and review with group members and the tutor.) Email submissions are UNACCEPTABLE.
- Final submissions** must be made **via Turnitin on the KOI Moodle Subject Home Page** by 8.00pm Monday of Week 10.
- Submission:** The Moodle link will be open 2 weeks prior to the due date so the group can submit it at least a day before the tutorial in Week 9 where it will be reviewed by the Tutor for feedback to the group members.
- The case study will have some theoretical aspects AND some practical aspects (typically some form of calculations to be completed in an electronic spreadsheet and then imported or copied into a Document for submission.).
- The group should complete any “tables” or calculations using the spreadsheet application and then copy and paste these into a ‘document’ to allow better formatting into a report format submission.
- Tips for submission:**
1. For ease of formatting within a MS Word document, either ‘paste’ the selected sections of the Excel Worksheet as a ‘PICTURE’, or copy and paste smaller sections.
  2. To assist groups collaborating, groups may find it easier to use Google Docs which allows simultaneous online editing so all members can ‘chat’ online and create their work together. This is especially useful where group members are having difficulty meeting in the one physical location but can arrange to be online at least at the same time. (A word of warning: Ensure you take regular online (Google Drive ‘saves’ AND offline (e.g. USB Memory stick) backups.
  3. **Only 1 copy per group should be submitted to Moodle. If you update your assignment BEFORE the due date and time, then each updated submission MUST be made by the SAME GROUP MEMBER otherwise you will duplicate the work and the latest edition may not be marked.**



The case study is to be lodged via a 'Moodle' assignment (the link has been will be established on the Moodle Subject home page and each group is to submit their response copy to that link.

This submission is to have a KOI Group Assignment sheet attached as a front cover listing all group members (including Student ID, Email, First and Last names). Ensure that the subject number (ACC202) and your allocated group number is included in the footer of all pages (e.g. ACC202 Group 36).

- Topic:** Each group is assigned a case study. Each group will be required to submit a written component to their report to allow the group members to demonstrate their ability to analyse the topic. (This may be an analysis of a management/accounting situation in the form of a report to the CEO of the subject company, or similar.).
- Task Details:** The group of 4 students will make a submission in a business report format and with a word count of 2000 words  $\pm$  10%. Further details related to the assignment material will be provided in Week 5.
- The cases may require more emphasis on calculations (requiring full tables to be submitted) and others may have more written component.
- Presentation:** Written report is to be submitted electronically via the links provided on the Moodle subject home page.
- Group Assignment sheet plus title page, suitable headings and subheadings, conclusions/recommendations, reference list (Harvard – Anglia style)
- Marking Guide:** Total marks will be scaled to a score out of 20 subject marks. The criteria will be related specifically to the case study report topic itself however as a guide:  
20% will be awarded for the clear presentation of your findings and material within the written submission;  
50% will be awarded on the depth and completeness of coverage of each of the specified 'requirements';  
25% will be awarded based on the written analysis of the topic and the links formed between the practical and theoretical aspects of the case submission topic; and 5% on correct referencing.

#### Assessment 4

- Assessment type:** Final Exam – individual assessment – closed book exam. Students should bring pens, pencils, erasers and a non-programmable calculator to the exam. No other materials or aids will be permitted.
- Purpose:** The purpose of the final examination is to test your understanding of subject concepts and your ability to apply these concepts. The examination may cover materials used in tutorials, class discussions and/or from the readings. This assessment contributes specifically to Learning Outcomes a, b, c and d.
- Value:** 50%
- Due Date:** The final exam will be held in the official KOI exam period in Week14 of the trimester. The specific date and time will be posted towards the end of the trimester.
- Topic:** The examination may cover content from any part of the entire subject.
- Task Details:** The examination will be 3 hours duration and will include some multiple choice questions and some short and long answer questions which will require a mixture of theory and analysis to solve management accounting problems and/or propose relevant recommendations, and identify the ethical implications of the given situations.

### 3.2 Late penalties and extensions

An important part of business life and key to achieving KOI's graduate outcome of Professional Skills is the ability to manage workloads and meet deadlines. Consequently, any assessment items such as in-class quizzes and assignments missed or submitted after the due date/time will attract a penalty (see below).

Students who miss mid-trimester tests and final exams without a valid and accepted reason (see below) may not be granted a deferred exam and will be awarded 0 marks for assessment item. These penalties are designed to encourage students to develop good time management practices, and create equity for all students.

Any penalties applied will only be up to the maximum marks available for the specific piece of assessment attracting the penalty.

Late penalties, granting of extensions and deferred exams are based on the following:

- **In Class Tests (excluding Mid-Trimester Tests)**
  - No extensions permitted or granted – **a make-up test may only be permitted under very special circumstances** where acceptable supporting evidence is provided. The procedures and timing to apply for a make-up test (**only if available**) are as shown in *Section 3.2.1 Applying for an Extension* (below).
  - **Missing a class test will result in 0 marks for that assessment element unless the above applies.**
- **Written Assessments**
  - **- 5% of the total available marks** per calendar day unless an extension is approved (see *Section 3.2.1* below)
- **Presentations**
  - **No extensions permitted or granted – no presentation = 0 marks.** The rules for make-up presentations are the same as for missing in-class tests (described above).
- **Mid-Trimester Tests and Final Exams**
  - If students are unable to attend mid-trimester tests or final exams due to illness or some other event (acceptable to KOI), they must:
    1. Advise KOI in writing (email: [extensions@koi.edu.au](mailto:extensions@koi.edu.au)) as soon as possible, **but no later than three (3) working days after the exam date**, that they will be / were absent and the reasons. They will be advised in writing (return email) as to whether the circumstances are acceptable.
    2. Complete the appropriate *Application for Extension or Deferred Exam Form* (available from the *Student Information Centre* in Moodle, on the KOI Website (*Policies and Forms*) and the Reception Desk (Market St), as soon as possible and email with attachments to [extensions@koi.edu.au](mailto:extensions@koi.edu.au).
    3. Provide acceptable documentary evidence in the form of a satisfactorily detailed medical certificate, police report or some other evidence that will be accepted by KOI.
    4. Agree to attend the deferred exam as set by KOI.

**Please note: there will only be one deferred exam offered.**

- **Marks awarded for the deferred exam will be the marks awarded for that assessment.**
- **If you miss the deferred exam you will be awarded 0 marks for the assessment. This may mean you are unable to complete (pass) the subject.**

#### 3.2.1 Applying for an extension:

If students are unable to submit or attend an assessment when due, and extensions are possible, they must apply by completing the appropriate *Application for Extension* form (available from the *Student Information Centre* in Moodle, the KOI Website (*Policies and Forms*) and the Reception Desk (Market St), as soon as possible but no later than **three (3) working days** of the assessment due date.

The completed form must be emailed **with supporting documentation** to [extensions@koi.edu.au](mailto:extensions@koi.edu.au).

Students and lecturers / tutors will be advised of the outcome of the extension request as soon as practicable.

Appropriate documentary evidence to support the request for an extension must be supplied. **Please remember there is no guarantee of an extension being granted, and poor organisation is not a satisfactory reason to be granted an extension.**

### 3.3 Plagiarism and Referencing

Please remember that all sources used in assessment tasks **MUST** be suitably referenced. Failure to acknowledge sources is plagiarism, and as such is a very serious academic issue. Students plagiarising run the risk of severe penalties ranging from a reduction through to 0 marks for a first offence for a single assessment task, to exclusion from KOI in the most serious repeat cases. Exclusion has serious visa implications. The easiest way to avoid plagiarising is to reference all sources.

Harvard referencing is the required method – in-text referencing using Author's Surname (family name) and year of publication. While there are many versions of Harvard referencing, KOI prefers the **Anglia** version of Harvard referencing.

A Referencing Guide, "Harvard Referencing", and a Referencing Tutorial can be found in the right hand menu strip in Moodle on all subject pages.

An effective way to reference correctly is to use *Microsoft Word's* referencing function (please note that other versions and programs are likely to be different). To use the referencing function, click on the References Tab in the menu ribbon – students should choose **Harvard – Anglia 2008** as the style. A guide to this method can be found in Moodle.

**Authorship** is also an issue under Plagiarism – KOI expects students to submit their own original work in **both assessment and exams**. All students agree to a statement of authorship when submitting assessments online via Moodle, stating that the work submitted is their own original work. Authorship becomes an issue under the following circumstances:

- **Handing in work created by someone else**, whether copied from another student, written by someone else, or from any published or electronic source, is fraud, and falls under the general Plagiarism guidelines.
- **Copying / cheating in tests and exams** also fall under these guidelines. Such incidents will be treated just as seriously as other forms of plagiarism.
- **Students who willingly allow** another student to copy their work in any assessment situation may be considered to contribute to the copying/cheating, and similar penalties may be applied.

Further information can be found on the KOI website.

### 3.4 Reasonable Adjustment

The Commonwealth Disability Discrimination Act (1992) makes it unlawful to treat people with a disability less fairly than people without a disability. In the context of this unit, the principle of Reasonable Adjustment is applied to ensure that participants with a disability have equitable access to all aspects of the learning situation. For assessment, this means that artificial barriers to their demonstrating competence are removed.

Examples of reasonable adjustment in assessment may include:

- provision of an oral assessment, rather than a written assessment
- provision of extra time
- use of adaptive technology.

The focus of the adjusted assessment should be on enabling the participants to demonstrate that they have achieved the unit purpose, rather than on the method used.

### 3.5 Appeals Process

Full details of the KOI *Assessment and Assessment Appeals Policy* may be obtained in hard copy from the Library, and on the KOI website [www.koi.edu.au](http://www.koi.edu.au) under *Policies and Forms*.

#### 3.5.1 Assessments and Mid-Trimester Exams

Where students are not satisfied with the results of **an assessment, including mid-trimester exams**, they have the right to appeal. The process is as follows:

1. Discuss the assessment with their tutor or lecturer – students **should identify where they feel more marks should have been awarded** – students should provide valid reasons based on the marking guide provided for the assessment. Reasons such as “*I worked really hard*” are not considered valid.
2. If still not satisfied, students should complete an **Application for Review of Assessment Marks** form, detailing the reason for review. This form can be found on the KOI website and is also available at KOI Reception (Market St).
3. **Application for Review of Assessment Marks** forms must be submitted as explained on the form within **ten (10) working days** of the return of the marked assessment, or within five (5) **working days** after the return of the assessment **if the assessment is returned after the end of the trimester**.

### 3.5.2 Review of Grade – whole of subject and final exams

Where students are not satisfied with the results of the whole subject or with their final exam results, they have the right to request a Review of Grade – see the *Assessment and Assessment Appeals Policy* for more information.

An **Application for Review of Grade** form (available from the KOI Website under *Policies and Forms* and from KOI Reception, Market St) should be completed clearly explaining the grounds for the application. The completed application should be submitted as explained on the form, with supporting evidence attached, to the Academic Manager.