



ACCG8226

CA - Business Performance

Session 1, In person-scheduled-weekday, North Ryde 2024

Department of Accounting and Corporate Governance

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General Information

Unit convenor and teaching staff

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TBA

Credit points

10

Prerequisites

Admission to MProfAccg and (ACCG6011 and ACCG6014 and ACST6003 and ECON6049 and ACCG8225) Students must successfully complete CA - Ethics and Business module prior to enrolling in this unit. Students should directly enroll in the Ethic and Business module directly with CA ANZ.

Corequisites

Co-badged status

Unit description

Business performance is concerned with equipping students with skills for critiquing the performance of a business and supporting business decision making. The ability to critique the performance of a business and provide advice in the execution of business strategy is an essential skill for Accountants. In this unit, students apply appropriate financial models in conjunction with non-financial factors in order to evaluate alternatives and determine appropriate business solutions. Students analyse financial and non-financial factors and develop a model that incorporates sensitivity analysis to support business investment decisions. Students then evaluate funding options to support these investment decisions. By engaging in activities and assessments, students develop and demonstrate skills for communicating their insights and recommendations to a variety of audiences.

Important Academic Dates

Information about important academic dates including deadlines for withdrawing from units are available at <https://www.mq.edu.au/study/calendar-of-dates>

Learning Outcomes

On successful completion of this unit, you will be able to:

ULO1: Critically evaluate an organisation's performance and advise on improvements to business strategy and operations.

ULO2: Advise on investment and funding options to support business decision-making.

ULO3: Communicate appropriately with stakeholders about an organisation's performance and provide advice to support decision-making.

ULO4: Apply an ethical approach in assessing business performance and decision-making.

Assessment Tasks

Name	Weighting	Hurdle	Due
CA - Written Submission 1	20%	No	19th February
MQ Final Exam	30%	No	12th March
CA - Written Submission 2	40%	Yes	20th March
CA - Workshop participation and Communication	10%	No	29th February or 2nd March

CA - Written Submission 1

Assessment Type ¹: Case study/analysis

Indicative Time on Task ²: 20 hours

Due: **19th February**

Weighting: **20%**

Students are required to apply their knowledge to discrete, scenario-based questions relating to topics covered in weeks 1-2 (According to MQ's weekly schedule).

On successful completion you will be able to:

- Critically evaluate an organisation's performance and advise on improvements to business strategy and operations.
- Communicate appropriately with stakeholders about an organisation's performance and provide advice to support decision-making.

MQ Final Exam

Assessment Type ¹: Examination

Indicative Time on Task ²: 20 hours

Due: **12th March**

Weighting: **30%**

Students are expected to sit and complete the MQ final exam.

On successful completion you will be able to:

- Critically evaluate an organisation's performance and advise on improvements to business strategy and operations.
- Advise on investment and funding options to support business decision-making.
- Communicate appropriately with stakeholders about an organisation's performance and provide advice to support decision-making.
- Apply an ethical approach in assessing business performance and decision-making.

CA - Written Submission 2

Assessment Type ¹: Case study/analysis

Indicative Time on Task ²: 20 hours

Due: **20th March**

Weighting: **40%**

This is a hurdle assessment task (see [assessment policy](#) for more information on hurdle assessment tasks)

Students apply their knowledge to scenario-based questions that support strategic business decisions

Students are expected to complete and pass the CA final written submission to pass the unit.

On successful completion you will be able to:

- Critically evaluate an organisation's performance and advise on improvements to business strategy and operations.
- Advise on investment and funding options to support business decision-making.
- Communicate appropriately with stakeholders about an organisation's performance and provide advice to support decision-making.
- Apply an ethical approach in assessing business performance and decision-making.

CA - Workshop participation and Communication

Assessment Type ¹: Participatory task

Indicative Time on Task ²: 10 hours

Due: **29th February or 2nd March**

Weighting: **10%**

Students attend a Virtual workshop (organised by CA), working in groups to complete tasks relating to communicating with stakeholders about an organisation's performance and providing advice to support decision-making.

On successful completion you will be able to:

- Critically evaluate an organisation's performance and advise on improvements to business strategy and operations.
- Communicate appropriately with stakeholders about an organisation's performance and provide advice to support decision-making.

¹ If you need help with your assignment, please contact:

- the academic teaching staff in your unit for guidance in understanding or completing this type of assessment
- the [Writing Centre](#) for academic skills support.

² Indicative time-on-task is an estimate of the time required for completion of the assessment task and is subject to individual variation

Delivery and Resources

Required and Recommended Texts and/or Materials

CA study guide and any other resources provided on CA learning platform.

Unit Web Page

The web page for this unit can be found at: <http://ilearn.mq.edu.au>.

You should also contact the IT helpdesk if you need assistance with using this website. Alternatively, use the help feature provided. Make sure that when you have finished website that you Log Out. Failure to do so could allow unauthorised access to your account.

The following information will be available on the website:

- Assessment guide
- Important announcements
- Lecture notes

- Staff contact details
- Other relevant material

You are encouraged to regularly check the website and use it as an information and resource center to assist with your learning.

Unit Schedule

Week	Week Commencing	Chapter and topics	Assessments
1	22nd January	1. Performance management 1.1 Strategic performance 1.2 Key performance indicators 1.3 Dashboard reporting to support decision-making 1.4 Develop and communicate information and advice	
2	29th January	2. Managing and monitoring business performance 2.1 Business planning 2.2 Working capital management	
3	5th February	2. Managing and monitoring business performance 2.3 Segment profitability analysis 2.4 Target costing, supply chain analysis and outsourcing 2.5 Analysing performance and reporting 2.6 Applying professional judgement 2.7 Ethics in decision making	
4	12th February	3. Business decisions - improving business performance 3.1 Dealing with uncertainty in decision making 3.2 Capital budgeting and investment decisions	
5	19th February	3. Business decisions - improving business performance 3.3 Business valuations	19th Feb - CA Assessment 1 due
6	26th February	4. Assessing financing options 4.1 Capital structure 4.2 Dividend policy 4.3 Financing options	29th Feb or 2nd March - Virtual workshop

7	4th March	Revision and Preparation for the MQ Exam	
8	11 th March	MQ Final Exam	12th March - MQ Final Exam
9	18 th March		20th March – CA Assessment 3 written submission due

Policies and Procedures

Macquarie University policies and procedures are accessible from [Policy Central \(https://policies.mq.edu.au\)](https://policies.mq.edu.au). Students should be aware of the following policies in particular with regard to Learning and Teaching:

- [Academic Appeals Policy](#)
- [Academic Integrity Policy](#)
- [Academic Progression Policy](#)
- [Assessment Policy](#)
- [Fitness to Practice Procedure](#)
- [Assessment Procedure](#)
- [Complaints Resolution Procedure for Students and Members of the Public](#)
- [Special Consideration Policy](#)

Students seeking more policy resources can visit [Student Policies \(https://students.mq.edu.au/support/study/policies\)](https://students.mq.edu.au/support/study/policies). It is your one-stop-shop for the key policies you need to know about throughout your undergraduate student journey.

To find other policies relating to Teaching and Learning, visit [Policy Central \(https://policies.mq.edu.au\)](https://policies.mq.edu.au) and use the [search tool](#).

Student Code of Conduct

Macquarie University students have a responsibility to be familiar with the Student Code of Conduct: <https://students.mq.edu.au/admin/other-resources/student-conduct>

Results

Results published on platform other than [eStudent](#), (eg. iLearn, Coursera etc.) or released directly by your Unit Convenor, are not confirmed as they are subject to final approval by the University. Once approved, final results will be sent to your student email address and will be made available in [eStudent](#). For more information visit ask.mq.edu.au or if you are a Global MBA student contact globalmba.support@mq.edu.au

Academic Integrity

At Macquarie, we believe [academic integrity](#) – honesty, respect, trust, responsibility, fairness and courage – is at the core of learning, teaching and research. We recognise that meeting the

expectations required to complete your assessments can be challenging. So, we offer you a range of resources and services to help you reach your potential, including free [online writing and maths support](#), [academic skills development](#) and [wellbeing consultations](#).

Grading Policy

MQ component	CA component	Overall (MQ Final Grade)	Recommended Actions
Pass	Pass	Pass	
Fail	Pass	Pass	
Pass	Fail	Incomplete	Re-enrol with CA ANZ ONLY
Pass	FA	Incomplete	Re-enrol with CA ANZ ONLY
Fail	Pass	Fail	Re-enrol with MQ ONLY
Fail	Fail	Fail	Re-enrol with MQ and CA ANZ
Fail	FA	FA	Re-enrol with MQ and CA ANZ

- If a student passed the MQ component but failed the CA component, an **Incomplete grade (UL)** will be given. **Student must re-enrol in the failed unit with CA ANZ in the following session by submitting a CA Unit Enrolment form in AskMQ.** If the student does not undertake the CA component in the following session, the UL grade will be changed to a Fail (F) grade.
- If a student deferred the CA component in the session enrolled with MQ, they must inform Macquarie Business School (MQBS) by submitting an Ask.mq enquiry, so the grade can remain as UL for a session. Please note that the student will need to complete the CA component in the following session and based on the CA result, the grade will be finalised.
- If a student has failed the same CA component twice, the MQ Incomplete grade will be changed to a Fail grade, and the student will need to re-enrol in the failed unit with MQ and CA ANZ in the following session.
- **The UL grade will only be kept for one session.**
- Please note that **all CA assessments are compulsory** to pass a CA unit.

Student Support

Macquarie University provides a range of support services for students. For details, visit <http://students.mq.edu.au/support/>

The Writing Centre

[The Writing Centre](#) provides resources to develop your English language proficiency, academic writing, and communication skills.

- [Workshops](#)
- [Chat with a WriteWISE peer writing leader](#)
- [Access StudyWISE](#)
- [Upload an assignment to Studiosity](#)
- [Complete the Academic Integrity Module](#)

The Library provides online and face to face support to help you find and use relevant information resources.

- [Subject and Research Guides](#)
- [Ask a Librarian](#)

Student Services and Support

Macquarie University offers a range of [Student Support Services](#) including:

- [IT Support](#)
- [Accessibility and disability support](#) with study
- Mental health [support](#)
- [Safety support](#) to respond to bullying, harassment, sexual harassment and sexual assault
- [Social support including information about finances, tenancy and legal issues](#)
- [Student Advocacy](#) provides independent advice on MQ policies, procedures, and processes

Student Enquiries

Got a question? Ask us via [AskMQ](#), or contact [Service Connect](#).

IT Help

For help with University computer systems and technology, visit http://www.mq.edu.au/about_us/offices_and_units/information_technology/help/.

When using the University's IT, you must adhere to the [Acceptable Use of IT Resources Policy](#). The policy applies to all who connect to the MQ network including students.

Unit information based on version 2024.02 of the [Handbook](#)