



ACCG350

Financial Statement Analysis

MQC1 Evening 2014

Dept of Accounting & Corporate Governance

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Disclaimer

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General Information

Unit convenor and teaching staff

Moderator

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Unit Convenor

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Appointment via email.

Credit points

3

Prerequisites

39cp including (ACCG253(P) or ACCG252(P) or AFIN252(P) or AFIN253(P))

Corequisites

Co-badged status

Unit description

This unit aims to equip students to undertake financial analysis and valuation of listed companies. Students are taught the steps in financial analysis: examining the state of the economy, the industry and the company on a descriptive level, analysing the company's accounting policies, evaluating its financial position using financial ratios and other analytical tools, forecasting the company's financial statements, and finally using a variety of techniques to value the company on the basis of the preceding steps so that an investment decision can be made. In this unit students develop graduate capabilities in a range of areas, including: analytical skills in information management and analysis; problem-solving skills in sourcing and identifying relevant information and interpreting output; and communication skills through the presentation of group reports. This unit is relevant for students interested in careers in areas such as investments, portfolio management, financial and business analysis, and auditing.

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:

- An ability to undertake financial analysis and valuation of listed corporations.
- A capacity to read and interpret an Annual Report and other financial accounting related disclosures.
- Understanding of the theoretical underpinnings of Financial Statement Analysis, drawing on several disciplines.
- Comprehend the link between financial accounting information and share prices.
- Application of the five steps of business analysis of an organization.
- Synthesize understanding of material from units spanning several disciplines, particularly financial accounting and corporate finance.

Assessment Tasks

Name	Weighting	Due
<u>Assessed Coursework</u>	12%	Ongoing
<u>Class Tests</u>	8%	Weeks 6 and 11
<u>Assignment</u>	20%	Week 13
<u>Final Examination</u>	60%	University Examination Period

Assessed Coursework

Due: **Ongoing**

Weighting: **12%**

The assessed coursework includes **6% of weekly tutorial assignments and 6% of class participation**. During the session, every student is required to prepare thoroughly the pre-set tutorial questions and actively participate in the tutorial classes.

Submission

During the session, **three** of your weekly tutorial assignments will be collected for the purpose of assessing your ongoing effort in the unit. Advance notice will NOT be given that a particular tutorial assignment is to be collected. You should note that it is only possible for you to submit your tutorial assignment in the tutorial in which you are enrolled and to which the tutorial assignment relates. The tutorial assignment must be submitted by you and not by an agent. If you do not attend a tutorial and that week's tutorial assignment is collected, the marks for that tutorial assignment will be forfeited.

For each of these **three** tutorial assignments, **2 marks** will be awarded for a satisfactory

attempt. To receive 2 marks, the student must have made a genuine attempt to provide a comprehensive answer to majority of the questions in that tutorial assignment. Where the student has made a moderate attempt of the tutorial questions, **1 mark** will be awarded. **0 marks** will be awarded for a non-satisfactory attempt or a non-submission.

For class participation in each applicable week's tutorial class, **2 marks** will be awarded for a satisfactory class participation by showing engagement throughout the class, voluntarily answering tutor's or other students' questions, commenting on other students' contributions and asking questions beyond the pre-set tutorial questions. **1 mark** will be awarded for a moderate attempt in class participation by responding to the pre-set tutorial questions. **0 marks** will be awarded for non-participation. **The best three** class participation marks will be recorded.

You should note that tutors will not be marking the tutorial assignment answers for correctness. It is your responsibility to correct your tutorial assignment during the tutorial. Handwritten tutorial assignment will be accepted for marking as long as it has been prepared before the tutorial class.

Extensions

Not applicable. The only exception will be where you were prevented from attending the tutorial through illness or misadventure and at the next tutorial you present to your tutor adequate documentation (such as a medical certificate, or copy of the police report where you were involved in a motor vehicle accident) indicating that you were medically unfit or otherwise unable to attend the missed tutorial. Where you do this, your tutor will do another random collection of tutorial assignment for grading. Where at your next tutorial you fail to present such documentary evidence you will forfeit the marks allocated to the tutorial assignment.

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Class Tests

Due: **Weeks 6 and 11**

Weighting: **8%**

Submissions

In-class tests will be distributed in tutorial classes in Week 6 and 11 for the purpose of assessing

your ongoing effort in the unit. Each test is worth **4%**. Questions in both tests are closed book, and answered under examination conditions and of examination standard. You will receive feedback from your tutor in the following weeks. Further details about the tests will be announced in due course on the unit iLearn website.

Extensions

Not applicable. You must sit for the test in your assigned tutorial and there is no supplementary test if you are absent. If you miss an in-class test you must comply with the University's policy on special consideration to be granted a special consideration. If your application for special consideration is approved, the weighting on the in-class test will be added to the weighting on the final examination.

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Assignment

Due: **Week 13**

Weighting: **20%**

The group assignment includes **5%** of group presentation and **15%** of group report. You will be advised of the content, format and assessment criteria later in the session. The requirements of the group assignment will be made available on the unit iLearn website and an announcement will be made during the lectures.

Submission

The assignment is due by 4.30pm Friday 6 June 2014. Please submit the hardcopy of your assignment in class.

Assignments will be checked for plagiarism or "copying" (within tutorials and across tutorials) and plagiarising parties (being the person/s who copied and the person/s who allowed the copying) will be subject to a detailed investigation by the Macquarie City Campus. Feedback will be provided for both group assignment presentation and report.

Extensions

No extensions will be granted.

Penalties

A deduction of 25% on the total assignment mark will be imposed each day for late submission. This penalty does not apply for cases in which an application for special consideration is made and approved. Students who have not submitted the group assignment will be awarded a mark of 0.

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Final Examination

Due: **University Examination Period**

Weighting: **60%**

A final examination is designed to assess a student's body of knowledge and critical thinking skills. A final examination is included as an assessment task for this unit to provide assurance that:

- i) the product belongs to the student and
- ii) the student has attained the knowledge and skills tested in the exam.

There will be one paper, of 3 hours duration, to be sat during the end of session examination period. The paper will contain both calculative and theory questions, based on the learning objectives of the unit. More details will be announced in due course in the final lecture in Week 13.

You are expected to present yourself for examination at the time and place designated in the University Examination Timetable. The timetable will be available in Draft form approximately eight weeks before the commencement of the examinations and in Final form approximately four weeks before the commencement of the examinations. <http://www.timetables.mq.edu.au/exam>

The Macquarie University examination policy details the principles and conduct of examinations at the University. The policy is available at: <http://www.mq.edu.au/policy/docs/examination/policy.htm>

The only exception to not sitting an examination at the designated time is because of documented illness or unavoidable disruption. In these circumstances you may wish to consider

applying for Special Consideration. The University's policy on special consideration process is available at http://www.mq.edu.au/policy/docs/special_consideration/policy.html

Supplementary exam information is available at

http://www.businessandconomics.mq.edu.au/current_students/undergraduate/how_do_i/special_consideration

If a Supplementary Examination is granted as a result of the Special Consideration process the examination will be scheduled as per the Supplementary Examination timetable of the Faculty. Please note that the supplementary examination will be of the similar format as the final examination.

Examination conditions

- Closed book
- Non-programmable calculators with no text-retrieval capacity permitted
- No dictionaries permitted
- Three hours plus 10 minutes reading time

Time Commitment

Your commitment to this unit should entail approximately **135 hours**. An estimate of the amount of time each task should take is shown in the following table:

Tasks	Total hours
Weekly class attendance (3 hrs per week)	38
Weekly study, preparation of weekly tutorial assignments (2 hrs per week)	24
In-class tests	10
Group assignment presentation and report	40
Final examination preparation	23
Total	135

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Delivery and Resources

Classes

There are 3 hours of face-to-face teaching per week consisting of one 1.5 hour lecture and one 1.5 hour tutorial. It is a requirement that students attend both lectures and tutorials.

Consultation Times

Please discuss with you Lecturer-in-Charge

Students experiencing significant difficulties with any topic in the unit must seek assistance immediately.

Required Texts

Palepu, Healy, and Peek, Business Analysis and Valuation, IFRS Edition, Text and Cases, 3rd Edition, Cengage Learning, 2013.

The prescribed textbook can be purchased from the Macquarie University Co-op Bookshop. Copies are also available in the Macquarie University Library.

eBook or eChapter option can be purchased from the publisher website.

Technology Used and Required

During lectures, the WWW, PowerPoint and Microsoft Excel will be used to facilitate delivery.

Students are expected to be proficient at locating publicly available information on the WWW.

Proficiency at using Microsoft Excel is assumed.

Students should also be au fait with a Windows-based word processor, such as Microsoft Office Word.

Unit Web Page

Course material is available on the learning management system (iLearn).

The web page for this unit can be found at: <https://ilearn.mq.edu.au/> from where you need to login to iLearn.

Learning and Teaching Activities

Each weekly lecture and the accompanying lecture notes provide a broad outline of the unit material for that week.

Students are required to attempt the tutorial assignment in advance of each week's tutorial. The tutorials are forums for small-group learning, in which material and concepts from the lectures, textbook and readings are discussed.

The group assignment for this unit requires students to also apply theories and techniques to a current Australian company, in groups of three or four. Students will form groups within the first three weeks of the semester, and will work on the group assignment throughout the semester in those groups, facilitating their learning in a practical way.

A unique feature of the unit is that much of the delivery (from the lectures, textbook, case studies and tutorials) is directed at the major assignment, in addition to the final examination. It would be impossible to effectively teach a unit on Financial Statement Analysis without a group assignment of this nature.

Students are expected to remain abreast of the financial news and developments in the Australian corporate sector.

Changes since the last offering of this unit

A weekly lecture is changed to 1.5 hour. A weekly tutorial class is changed to 1.5 hour. Class participation is included in the assessment tasks (Assessed Coursework).

Unit Schedule

Week	Commencing	Lecture Topic	Reading (from Palepu et al. (2013) unless otherwise advised)	Assessment Tasks	Tutorial Questions (Available on iLearn)
1	17 March	Introduction for Business Analysis and Valuation	Chapter 1		Introduction to Unit Outline
2	24 March	Strategy Analysis	Chapter 2		
3	31 March	Accounting Analysis	Chapter 3 and 4		
4	7 April	Financial Analysis	Chapter 5		
5	14 April	Cash Flow Analysis Review of Cost of Capital	Chapter 5 and 8		
6	21 April	Forecasting	Chapter 6	Class Test 1	
7	28 April	Forecasting (Contd.)	Chapter 6		
8	5 May	Market-Based Ratios	Chapter 7		
9	12 May	Valuation Theory and Concepts	Chapter 7		
10	19 May	Valuation Implementation (Contd.)	Chapter 8		
11	26 May	Equity Security Analysis	Chapter 9	Class Test 2	

12	2 June	Group Presentations	Group assignment due by 4.30pm Tuesday, 6 June
13	10 June	Revision	

Policies and Procedures

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

Academic Honesty Policy http://mq.edu.au/policy/docs/academic_honesty/policy.html

Assessment Policy <http://mq.edu.au/policy/docs/assessment/policy.html>

Grading Policy <http://mq.edu.au/policy/docs/grading/policy.html>

Grade Appeal Policy <http://mq.edu.au/policy/docs/gradeappeal/policy.html>

Grievance Management Policy http://mq.edu.au/policy/docs/grievance_management/policy.html

Disruption to Studies Policy http://www.mq.edu.au/policy/docs/disruption_studies/policy.html *The Disruption to Studies Policy is effective from March 3 2014 and replaces the Special Consideration Policy.*

In addition, a number of other policies can be found in the [Learning and Teaching Category](#) of Policy Central.

Student Code of Conduct

Macquarie University students have a responsibility to be familiar with the Student Code of Conduct: https://students.mq.edu.au/support/student_conduct/

Grades

Macquarie University uses the following grades in coursework units of study:

- HD - High Distinction
- D - Distinction
- CR - Credit
- P - Pass
- F – Fail

Grade descriptors and other information concerning grading are contained in the Macquarie

University Grading Policy which is available at:

<http://www.mq.edu.au/policy/docs/grading/policy.html>

For further information, please refer to the following link:

<http://universitycouncil.mq.edu.au/legislation.html>

Grade Appeals and Final Examination Script Viewing

If, at the conclusion of the unit, you have performed below expectations, and are considering lodging an appeal of grade and/or viewing your final exam script please refer to the following website which provides information about these processes and the cut off dates in the first instance. Please read the instructions provided concerning what constitutes a valid grounds for appeal before appealing your grade.

<http://www.city.mq.edu.au/reviews-appeals.html>

Special Consideration Policy

The University is committed to equity and fairness in all aspects of its learning and teaching. In stating this commitment, the University recognises that there may be circumstances where a student is prevented by unavoidable disruption from performing in accordance with their ability. A special consideration policy exists to support students who experience serious and unavoidable disruption such that they do not reach their usual demonstrated performance level. The policy is available at: http://www.mq.edu.au/policy/docs/special_consideration/policy.html

The University defines serious and unavoidable disruption to studies as resulting from an event or set of circumstances that:

- could not have reasonably been anticipated, avoided or guarded against by the student; **and**
- was beyond the student's control; **and**
- caused substantial disruption to the student's capacity for effective study and/or the completion of required work; **and**
- substantially interfered with the otherwise satisfactory fulfilment of unit or course

requirements; **and**

- was of at least three (3) consecutive days duration within a study period and/or prevented completion of the final examination.

A Special Consideration application is deemed to be valid if all the following criteria have been satisfied:

- The Special Consideration application is completed by the student and submitted online through www.ask.mq.edu.au within five (5) working days after the due date of the associated assessment task / final examination.
- The application contains supporting evidence to demonstrate the severity of the circumstance(s) and that substantial disruption has been caused to the student's capacity for effective study. (The University will not follow up on outstanding evidence, nor contact any person or body on behalf of the student. The application will be considered as submitted.)
- The original supporting documentation has been sighted by MQC reception staff within five (5) working days after the due date of the associated assessment task.
- Where the particular circumstances are medical in nature, a *Professional Authority Form* including the health professional's Medicare Provider Number is included. (If a *Professional Authority Form* cannot be obtained, an original medical certificate indicating the severity (serious / not serious) and impact of the circumstances must be included with the application.)
- Where the particular circumstances are non-medical in nature, appropriate supporting evidence indicating the severity (serious / not serious) and impact of the circumstances is included with the application.
- The student was performing satisfactorily in the unit up to the date of the unavoidable disruption. (If a student's work in the unit was previously unsatisfactory, subsequent unavoidable disruption will not overcome the fact that the earlier work was unsatisfactory).

Unacceptable grounds for Special Consideration

The University has determined that some circumstances are not acceptable grounds for claiming Special Consideration. These grounds include, but are not limited, to:

- routine demands of employment
- routine family problems such as tension with or between parents, spouses, and other people closely involved with the student
- difficulties adjusting to university life, to the self-discipline needed to study effectively, and the demands of academic work
- stress or anxiety associated with examinations, required assignments or any aspect of academic work
- routine need for financial support

- routine demands of sport, clubs and social or extra-curricular activities.

Acute Problems

The University defines acute problems as those involving fewer than three (3) consecutive days within a study period. In these cases, students should not apply for special consideration via ask.mq.edu.au, but contact their Unit Convenor within 5 working days of the assessment due date so that a local solution may be discussed, except where the disruption affects completion of a final examination. (If a final examination is affected, the student should submit a special consideration application via ask.mq.edu.au.)

Prior Conditions Conditions existing prior to commencing a unit of study are not grounds for Special Consideration, except in the event of unavoidable deterioration of the condition. The student is responsible for managing their workload in light of any known or anticipated problems. Students with a pre-existing disability/ chronic health condition may contact the [Disability Service](#) for information on available support.

In submitting a request for Special Consideration, the student is acknowledging that they may be required to undertake additional work and agreeing to hold themselves available so that they can complete any extra work as required. The time and date, deadline or format of any required extra assessable work as a result of an application for Special Consideration is not negotiable.

Attendance at Macquarie City Campus

All Students are required to attend at least 80% of the scheduled course contact hours each Session. Additionally Macquarie City Campus monitors the course progress of international students to ensure that the student complies with the conditions of their visa relating to attendance.

This minimum level of attendance includes all lectures and tutorials. Tutorial attendance will be recorded weekly. If any scheduled class falls on a public holiday this will be rescheduled as advised by your Lecturer. Attendance at any mid-Session or in-class test is compulsory unless otherwise stated.

Unavoidable non-attendance due to illness or circumstances beyond your control must be supported by appropriate documentation to be considered for a supplementary test. Other non-attendance will obtain zero for the test. You should refer to the section above on Special Consideration for more details about this.

Student Support

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

Learning Skills

Learning Skills (mq.edu.au/learningskills) provides academic writing resources and study

strategies to improve your marks and take control of your study.

- [Workshops](#)
- [StudyWise](#)
- [Academic Integrity Module for Students](#)
- [Ask a Learning Adviser](#)

Student Services and Support

Students with a disability are encouraged to contact the [Disability Service](#) who can provide appropriate help with any issues that arise during their studies.

Student Enquiries

For all student enquiries, visit Student Connect at ask.mq.edu.au

Student Support at Macquarie City Campus

Students who require assistance are encouraged to contact the Student Services Manager at Macquarie City Campus. Please see reception to book an appointment.

Macquarie University provides a range of Academic Student Support Services. Details of these services can be accessed at <http://students.mq.edu.au/support/>

At any time students (or groups of students) can book our Student Advising rooms on Level 6 by emailing info@city.mq.edu.au with a day and time and nominated contact person. There are additional student study spaces available on Level 1.

Macquarie University Campus Wellbeing also has a presence on the City Campus each week. If you would like to make an appointment, please email info@city.mq.edu.au or visit their website at: <http://www.campuslife.mq.edu.au/campuswellbeing>

StudyWISE provides:

- Online learning resources and academic skills workshops http://www.mq.edu.au/learning_skills
- Personal assistance with your learning & study related questions

IT Help

For help with University computer systems and technology, visit <http://informatics.mq.edu.au/help/>.

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

IT Help at Macquarie City Campus

If you wish to receive IT help, we would be glad to assist you at <http://informatics.mq.edu.au/help/>

or call 02 9850-4357.

When using the university's IT, you must adhere to the Acceptable Use Policy. The policy applies to all who connect to the MQ network including students and it outlines what can be done.

Students must use their Macquarie University email addresses to communicate with staff as it is University policy that the University issued email account is used for official University communication.

Students are expected to act responsibly when utilising Macquarie City Campus IT facilities. The following regulations apply to the use of computing facilities and online services:

- Accessing inappropriate web sites or downloading inappropriate material is not permitted.
- Material that is not related to coursework for approved unit is deemed inappropriate.
- Downloading copyright material without permission from the copyright owner is illegal, and strictly prohibited. Students detected undertaking such activities will face disciplinary action, which may result in criminal proceedings.

Non-compliance with these conditions may result in disciplinary action without further notice.

If you would like to borrow headphones for use in the Macquarie City Campus computer labs (210, 307, 311, 608) at any point, please ask at Level 2 Reception. You will be required to provide your MQC Student ID card. This will be held as a deposit while using the equipment.

For assistance in the computer labs, please see a Lab Demonstrator (usually they can be found in Lab 311, otherwise ask at Level 2 Reception).

Graduate Capabilities

Discipline Specific Knowledge and Skills

Our graduates will take with them the intellectual development, depth and breadth of knowledge, scholarly understanding, and specific subject content in their chosen fields to make them competent and confident in their subject or profession. They will be able to demonstrate, where relevant, professional technical competence and meet professional standards. They will be able

to articulate the structure of knowledge of their discipline, be able to adapt discipline-specific knowledge to novel situations, and be able to contribute from their discipline to inter-disciplinary solutions to problems.

This graduate capability is supported by:

Learning outcomes

- An ability to undertake financial analysis and valuation of listed corporations.
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Assessment tasks

- Assessed Coursework
- Class Tests
- Assignment
- Final Examination

Critical, Analytical and Integrative Thinking

We want our graduates to be capable of reasoning, questioning and analysing, and to integrate and synthesise learning and knowledge from a range of sources and environments; to be able to critique constraints, assumptions and limitations; to be able to think independently and systemically in relation to scholarly activity, in the workplace, and in the world. We want them to have a level of scientific and information technology literacy.

This graduate capability is supported by:

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financial accounting and corporate finance.

Assessment tasks

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- Class Tests
- Assignment
- Final Examination

Problem Solving and Research Capability

Our graduates should be capable of researching; of analysing, and interpreting and assessing data and information in various forms; of drawing connections across fields of knowledge; and they should be able to relate their knowledge to complex situations at work or in the world, in order to diagnose and solve problems. We want them to have the confidence to take the initiative in doing so, within an awareness of their own limitations.

This graduate capability is supported by:

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- Class Tests
- Assignment
- Final Examination

Effective Communication

We want to develop in our students the ability to communicate and convey their views in forms effective with different audiences. We want our graduates to take with them the capability to read, listen, question, gather and evaluate information resources in a variety of formats, assess, write clearly, speak effectively, and to use visual communication and communication technologies as appropriate.

This graduate capability is supported by:

Learning outcomes

- An ability to undertake financial analysis and valuation of listed corporations.
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- Application of the five steps of business analysis of an organization.

Assessment tasks

- Assessed Coursework
- Assignment
- Final Examination

Research and Practice

This unit uses research from external sources.

This unit gives you practice in applying research findings in your assignments.

This unit gives you opportunities to conduct your own research.