



# ACCG615

## Quantitative Methods

S2 Evening 2015

*Dept of Accounting & Corporate Governance*

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## General Information

Unit convenor and teaching staff

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Unit Convener

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Credit points

4

Prerequisites

Admission to MAcc(CPA) or MAcc(Prof) or MAcc(Prof)MCom

Corequisites

Co-badged status

Unit description

This unit is intended to provide a sophisticated level of understanding and application of the quantitative and statistical techniques which are frequently used in accounting and financial studies. This unit develops logical reasoning, objective analysis, and inferences based on empirical evidence. Statistical techniques such as probability, sampling, measurement, correlation, regression and hypothesis testing are covered and applied.

## 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:

Understand the general principles of sampling and study design.

Summarise data graphically and numerically using appropriate techniques.

Interpret questions which require statistical analysis and recognise the appropriate statistical procedure to apply in each case.

Use a statistical package to analyse data and answer research questions. Interpret statistical output and write up reports based on the output.

Use critical thinking and problem solving skills to deal with scenarios involving statistics.

Work cooperatively as a team member to develop communication and problem solving skills.

## Assessment Tasks

Name	Weighting	Due
<a href="#">Assignments</a>	10%	Week 7 and Week 12
<a href="#">Online Quizzes</a>	10%	Weekly
<a href="#">Class Test</a>	20%	Week 13
<a href="#">Final Exam</a>	60%	University Examination Period

## Assignments

Due: **Week 7 and Week 12**

Weighting: **10%**

These assignments are due in weeks 7 and 12. Each assignment is worth 5%. Each assignment is to be completed in a group of four students. It is expected that each student will work on each assignment independently in the first instance and discuss their solution with their group members before writing up a joint assignment for submission. See information on group work under Delivery and Resources.

Assignments must be submitted online and uploaded to iLearn in pdf format.

There will be a deduction of 20% of the total available marks made from the total awarded mark for submissions up to 1 hour late and 50% deduction of the total available marks made from the

total awarded mark for submissions more than 1 hour and up to 24 hours late. No submissions will be accepted more than 24 hours after the due date and time.

Model solutions will be made available on iLearn.

On successful completion you will be able to:

- Understand the general principles of sampling and study design.
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- Interpret questions which require statistical analysis and recognise the appropriate statistical procedure to apply in each case.
- Use a statistical package to analyse data and answer research questions. Interpret statistical output and write up reports based on the output.
- Use critical thinking and problem solving skills to deal with scenarios involving statistics.
- Work cooperatively as a team member to develop communication and problem solving skills.

## Online Quizzes

Due: **Weekly**

Weighting: **10%**

There will be 12 online quizzes.

Six of the online quizzes will be Practical Quizzes. Practical Quiz 1 will be due in Week 1 and is a demonstration quiz which will not count towards the final assessment. Practical Quizzes 2 to 6 will be due in weeks 3, 5, 7, 9 and 12. These quizzes will be worth 1% each. These online practical quizzes using MINITAB are to be completed every two weeks and are designed to test students' use of the statistical package, MINITAB.

The other six of the online quizzes will be Diagnostic Quizzes. These will be short answer quizzes. Diagnostic Quiz 1 will be due in Week 2 and is also a demonstration quiz which will not count towards the final assessment. Diagnostic Quizzes 2 to 6 will be due in weeks 4, 6, 8, 10 and 12. These quizzes will be worth 1% each. These Diagnostic Quizzes are provided to students to give feedback on their progress.

Correct answers will be provided at the closure of each quiz.

No extensions will be granted for online quizzes. Students who have not submitted an online quiz prior to the deadline will be awarded a mark of ZERO for the task, except for cases in which an application for special consideration is made and approved.

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statistical procedure to apply in each case.

- Use a statistical package to analyse data and answer research questions. Interpret statistical output and write up reports based on the output.
- Use critical thinking and problem solving skills to deal with scenarios involving statistics.

## Class Test

Due: **Week 13**

Weighting: **20%**

This is an online test using the statistical package, MINITAB.

The test will be of 50 minutes duration and will be held during class in Week 13. Students must sit the test in their allocated class. Students will be assessed and graded on topics from Weeks 1 to 12.

Marks will be recorded on iLearn.

In a case where special consideration is made and approved for the class test, a supplementary test will be held.

On successful completion you will be able to:

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- Use a statistical package to analyse data and answer research questions. Interpret statistical output and write up reports based on the output.
- Use critical thinking and problem solving skills to deal with scenarios involving statistics.

## Final Exam

Due: **University Examination Period**

Weighting: **60%**

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.

A 3 hour final examination for this unit will be held during the University Examination period. Students are permitted to take one A4 page of notes, handwritten on both sides, into the exam. It should be noted that students must pass the final exam in order to pass the unit, regardless of their performance on other assessment tasks.

The University Examination period in Session 2, 2015 is from 9 November to 27 November.

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 exams.

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 notify the University of Disruption to Studies. A link to the University's Disruption to Studies Policy and Procedure is available in the Policies and Procedures section in this Unit Guide.

If a Supplementary Examination is granted as a result of the Disruption to Studies process the examination will be scheduled after the conclusion of the official examination period.

The Macquarie university examination policy details the principles and conduct of examinations at the University. Links to all relevant policies may be found in the Policies and Procedures section of the Unit Guide.

On successful completion you will be able to:

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- Use critical thinking and problem solving skills to deal with scenarios involving statistics.

## **Delivery and Resources**

### **Contacting staff**

Where possible, staff will answer questions by email. Students experiencing significant difficulties with any topic in the unit should seek assistance immediately. Staff will advise their consultation hours on iLearn at the beginning of semester.

### **Classes**

There are three hours face-to-face teaching per week consisting of a mixture of lecture and practical classes. The timetable for classes can be found at: <http://www.timetables.mq.edu.au/>

### **Required and Recommended texts and/or materials**

#### ***Required Text:***

Selvanathan, E.A., Selvanathan, S. & Keller, G. (2014) Business Statistics: Australia/New Zealand (6th Edition). Cengage Learning Australia. The textbook is also available as an ebook at: <http://www.cengagebrain.com.au/shop/en/AU/storefront/australia?cmd=CLHeaderSearch&fieldValue=9780170237000>

#### ***Recommended Texts:***

Statistics for Management and Economics by Keller, G.

The Practice of Business Statistics by Moore, McCabe, Duckworth & Alwan

Australasian Business Statistics by Black, et al

## Technology Used and Required

All online assessment tasks will be made available through iLearn. Access to a personal computer is required to complete tasks on iLearn. The statistical package MINITAB 17 will be used and students will learn to analyse data using MINITAB. The package can be downloaded onto students' home computers from the Student Portal.

## Unit Web Page

The web page for this unit can be found at: [http://www.accg.mq.edu.au/postgraduate/course\\_units/accg615](http://www.accg.mq.edu.au/postgraduate/course_units/accg615)

Unit materials, assignments, solutions, announcements and other relevant information can be found on Moodle and students should visit this site regularly at: <http://iLearn.mq.edu.au>

## Learning and Teaching Activities

New material will be introduced in each lecture. During practical classes students will work on problems based on the material presented in lectures and write up relevant summaries of results. Students are expected to have read through the material to be covered in class each week. Course material will be made available online using iLearn.

A week-by-week list of the topics is provided in this Unit Guide

## Expectations and Workload

Students are expected to spend 150 hours working on this unit. As a guide a student should spend these approximate amounts of time on each of the following activities:

	Activities	Hours
1	Weekly Lectures/Practicals	39
2	Assessment Task 1 (Practical Quizzes)	18
3	Assessment Task 2 (Diagnostic Quizzes)	18
4	Assessment Task 3 (Assignment 1)	10
5	Assessment Task 4 (Assignment 2)	15
6	Assessment Task 5 (Class Test)	10
7	Readings/self-study	40

TOTAL	150
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### Group Assessments

A group assessment task prepared and presented as a single entity where the contributions of individual students cannot be identified are to be graded on a pass/fail basis, and limited to 30% of the total assessment for the unit. A group assessment task prepared and presented as a single entity where the contributions of individual students can be identified are not limited to this grading restrictions. Assignment 1 and Assignment 2 for ACCG615 are to be completed and submitted online in groups of up to four students. ACCG615 students will be required to complete a Group Agreement/Formation Form in order to encourage commitment on the part of all group members, as well as a Self and Peer Assessment form so that the contribution of individual students can be identified.

### Lecture Recordings

The last timetabled lecture will be recorded each week and will be available on iLearn at the end of each week.

### IT Conditions of Use

Access to all student computing facilities within the Faculty of Business and Economics is restricted to authorised coursework for approved units. Student ID cards must be displayed in the locations provided at all times.

Students are expected to act responsibly when using University 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 units 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.

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.

## Unit Schedule

Week Commencing	Week	Topics Covered	Textbook Chapter	Assessments Due
27 July	1	Introduction to Statistics Graphical Techniques	1, 2 and 3 4 (omit pp89-91, 97-99, 4.2) (4.4 is optional)	PQ1



3 August	2	Numerical Summaries	5 (omit pp152-153, 5.4, 5.5)	DQ1
10 August	3	Probability Probability Distributions	6 (omit 6.5) 7 (omit 7.4, 7.5, 7.7) 8 (omit 8.4)	PQ2
17 August	4	Sampling Distributions	9 10	DQ2
24 August	5	Estimation Confidence Intervals	11 (omit 11.5) 12 (omit 12.3, 12.4)	PQ3
31 August	6	Testing Hypotheses: Single Samples	13 (omit 13.5, 13.6) 21 (21.2)	DQ3
7 September	7	Testing Hypotheses: Two Samples	14 (omit 14.3)	PQ4
Semester break: 12 September to 27 September				
28 September	8	Analysis of Variance	16 (16.1, 16.2) 21 (21.3: KW test only)	DQ4 Assignment 1
6 October <i>Note: Monday 5 October is a public holiday</i>	9	Categorical Data Analysis	13 (13.6) 17 (17.3 is optional)	PQ5
12 October	10	Simple Linear Regression	18 (omit 18.3, pp728-730, 18.5, 18.6)	DQ5
19 October	11	Assessing Linear Models Multiple Regression	5 (5.5) 18 (18.4, 18.5, 18.6) 19 (omit pp778-779, 19.4) Lecture notes for model reduction	

26 October	12	Multiple Regression continued	20 (omit 20.4, 20.6)	PQ6, DQ6 Assignment 2
2 November	13	Revision	22	Class test using MINITAB package

**There will be no classes on Monday, October 5, 2015 due to a Public Holiday - Labour Day. Students who are enrolled in Monday classes should attend any other lecture/tutorial of the unit during that week.**

## 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](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](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](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/](https://students.mq.edu.au/support/student_conduct/)

## Results

Results shown in *iLearn*, 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](http://ask.mq.edu.au).

## 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>

## Grading 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.businessandconomics.mq.edu.au/new\\_and\\_current\\_students/undergraduate\\_current\\_students/how\\_do\\_i/grade\\_appeals/](http://www.businessandconomics.mq.edu.au/new_and_current_students/undergraduate_current_students/how_do_i/grade_appeals/)

## 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](http://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](http://ask.mq.edu.au)

## 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.

## Graduate Capabilities

### Capable of Professional and Personal Judgement and Initiative

We want our graduates to have emotional intelligence and sound interpersonal skills and to demonstrate discernment and common sense in their professional and personal judgement. They will exercise initiative as needed. They will be capable of risk assessment, and be able to handle ambiguity and complexity, enabling them to be adaptable in diverse and changing environments.

This graduate capability is supported by:

#### Learning outcomes

- Understand the general principles of sampling and study design.
- Summarise data graphically and numerically using appropriate techniques.
- Interpret questions which require statistical analysis and recognise the appropriate statistical procedure to apply in each case.
- Use a statistical package to analyse data and answer research questions. Interpret statistical output and write up reports based on the output.
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- Work cooperatively as a team member to develop communication and problem solving skills.

#### Assessment task

- Assignments

### 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

- Understand the general principles of sampling and study design.
- Summarise data graphically and numerically using appropriate techniques.

- Interpret questions which require statistical analysis and recognise the appropriate statistical procedure to apply in each case.
- Use a statistical package to analyse data and answer research questions. Interpret statistical output and write up reports based on the output.
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- Work cooperatively as a team member to develop communication and problem solving skills.

## Assessment tasks

- Assignments
- Online Quizzes
- Class Test
- Final Exam

## 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:

## Learning outcomes

- Understand the general principles of sampling and study design.
- Summarise data graphically and numerically using appropriate techniques.
- Interpret questions which require statistical analysis and recognise the appropriate statistical procedure to apply in each case.
- Use a statistical package to analyse data and answer research questions. Interpret statistical output and write up reports based on the output.
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- Work cooperatively as a team member to develop communication and problem solving skills.

## Assessment tasks

- Assignments
- Online Quizzes
- Class Test
- Final Exam

## 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:

### Learning outcomes

- Understand the general principles of sampling and study design.
- Summarise data graphically and numerically using appropriate techniques.
- Interpret questions which require statistical analysis and recognise the appropriate statistical procedure to apply in each case.
- Use a statistical package to analyse data and answer research questions. Interpret statistical output and write up reports based on the output.
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### Assessment tasks

- Assignments
- Online Quizzes
- Class Test
- Final Exam

## Research and Practice, Global and Sustainability

This unit addresses global and sustainability issues as direct areas of study and as necessary implications arising from the materials, assessment and academic discussion and debate in classes. We promote sustainability by developing ability in students to research and locate information within the statistics discipline. We aim to provide students with an opportunity to obtain skills which will benefit them throughout their career.

The unit materials have a reference list at the end of each lecture containing all references cited by the author. These provide some guidance to references that could be used to research particular issues.

## Changes since First Published

Date	Description
28/07/2015	The assessment description had the wrong week for one of the assignments