



# MMBA8040

## Accounting for Management

MGSM term 3, Intensive attendance, North Ryde 2020

*Department of Accounting & Corporate Governance*

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## General Information

Unit convenor and teaching staff

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Credit points

10

Prerequisites

Admission to MBA or PGDipMgt or GradDipMgt or GradCertMgt or MSocEntre or GradCertSocEntre

Corequisites

Co-badged status

Unit description

This unit equips managers with the skills and tools to construct, analyse, interpret and act upon the accounting and financial information produced within a business. This discussion and analysis begins with the three financial statements targeted at external users: the Profit and Loss Statement, the Balance Sheet, and the Statement of Cash Flows. The unit then proceeds into the analysis, interpretation, and the use of management accounting information for the purpose of managerial decision making. Real life complexities in the decision making process are highlighted.

## 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:** Apply models employed in management decision making to solve problems.

**ULO2:** Evaluate a range of business indicators to measure and track the firm's value creation.

**ULO3:** Critically analyse the implications of a firm's decisions/strategies for a range of stakeholders in view of the firm's strategic considerations.

**ULO4:** Apply finance, accounting and economic theories, frameworks and methods to make business decisions.

## General Assessment Information

Assessments will be provided on iLearn wherever possible. Specific instructions will be posted on the iLearn site for the unit throughout term, and announcements will be made for further clarity.

## Assessment Tasks

Name	Weighting	Hurdle	Due
<u>Syndicate Report</u>	40%	No	End of Week 10
<u>Participation</u>	10%	No	Throughout Term
<u>Final Exam</u>	50%	No	Term 3 Exam Period

### Syndicate Report

Assessment Type <sup>1</sup>: Project

Indicative Time on Task <sup>2</sup>: 25 hours

Due: **End of Week 10**

Weighting: **40%**

Students are required to undertake an analysis of a range of aspects of a company listed on the Australian Stock Exchange. You are required to analyse the performance of the organisation (including strategic considerations) and provide critiques and recommendations.

On successful completion you will be able to:

- Apply models employed in management decision making to solve problems.
- Evaluate a range of business indicators to measure and track the firm's value creation.
- Critically analyse the implications of a firm's decisions/strategies for a range of stakeholders in view of the firm's strategic considerations.
- Apply finance, accounting and economic theories, frameworks and methods to make business decisions.

### Participation

Assessment Type <sup>1</sup>: Participatory task

Indicative Time on Task <sup>2</sup>: 10 hours

Due: **Throughout Term**

Weighting: **10%**

Students are required to review reading materials (including case studies) and participate in a weekly discussion on the practical application of concepts learned in this unit.

On successful completion you will be able to:

- Apply models employed in management decision making to solve problems.
- Evaluate a range of business indicators to measure and track the firm's value creation.
- Critically analyse the implications of a firm's decisions/strategies for a range of stakeholders in view of the firm's strategic considerations.
- Apply finance, accounting and economic theories, frameworks and methods to make business decisions.

## Final Exam

Assessment Type <sup>1</sup>: Examination

Indicative Time on Task <sup>2</sup>: 15 hours

Due: **Term 3 Exam Period**

Weighting: **50%**

The final exam is of 2 hours duration. It will be open book and covers the content of the course.

On successful completion you will be able to:

- Apply models employed in management decision making to solve problems.
- Evaluate a range of business indicators to measure and track the firm's value creation.
- Apply finance, accounting and economic theories, frameworks and methods to make business decisions.

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<sup>1</sup> 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.

<sup>2</sup> 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

Delivery will be completed over two consecutive weekends, commencing on 19 June 2020, and concluding on 28 June 2020, as follows:

- Friday evening from 6pm - 9pm (HKT);
- Saturday afternoon from 12pm - 7pm (HKT); and
- Sunday from 10am - 4pm (HKT).

It is highly recommended that students attend all classes to ensure the most value is taken out of the unit. Classes will be recorded in the event that students are unable to attend any portion of the unit delivery.

Our Unit Notes provide the key information and are written, where applicable, from the perspective of managers and executives. The textbook readings provide background/supporting material where relevant.

**There is no required textbook for this unit.** For students without any accounting background or who are interested in obtaining such a text, the following textbook is suggested (and is included, for reference, in the unit schedule):

Atrill, P., McLaney, E., & Harvey, D., 2018, Accounting for Non-Specialists, 7th Edition, Pearson Australia, ISBN: 978-1-4886-1258-9

## Unit Schedule

Session	Topic	Primary Readings	Optional Textbook Reading
1	The Nature of Accounting	Unit Notes – Topic 1	AMH (Textbook) Chapters 1 & 4
2	Balance Sheets and Profit and Loss Statements	Unit Notes – Topic 2	AMH (Textbook) Chapters 2 & 3
3	Statement of Cash Flows	Unit Notes – Topic 3	AMH (Textbook) Chapter 6
4	Working Capital Management	Unit Notes – Topic 4	AMH (Textbook) Chapter 13
5	Financial Statement Analysis	Unit Notes – Topic 5	AMH (Textbook) Chapter 8
6	Financial Statement Analysis: DuPont Model	Unit Notes – Topic 6	
7	Financial Statement Analysis: Managing for Sustainable Growth	Unit Notes – Topic 7	
8	Cost Behaviour and Analysis	Unit Notes – Topic 8	AMH (Textbook) Chapters 9 & 10
9	Short-Term Management Planning	Unit Notes – Topic 9	AMH (Textbook) Chapter 7
10	Budgeting	Unit Notes – Topic 10	AMH (Textbook) Chapter 11

## Policies and Procedures

Macquarie University policies and procedures are accessible from [Policy Central](https://staff.mq.edu.au/policy-central) (<https://staff.mq.edu.au/policy-central>)

[mq.edu.au/work/strategy-planning-and-governance/university-policies-and-procedures/policy-central](http://mq.edu.au/work/strategy-planning-and-governance/university-policies-and-procedures/policy-central)). 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](#)
- [Grade Appeal Policy](#)
- [Complaint Management Procedure for Students and Members of the Public](#)
- [Special Consideration Policy](#) (**Note:** *The Special Consideration Policy is effective from 4 December 2017 and replaces the Disruption to Studies Policy.*)

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

If you would like to see all the policies relevant to Learning and Teaching visit [Policy Central](http://staff.mq.edu.au/work/strategy-planning-and-governance/university-policies-and-procedures/policy-central) (<http://staff.mq.edu.au/work/strategy-planning-and-governance/university-policies-and-procedures/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/study/getting-started/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](http://ask.mq.edu.au) or if you are a Global MBA student contact [globalmba.support@mq.edu.au](mailto:globalmba.support@mq.edu.au)

## 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 help you improve your marks and take control of your study.

- [Getting help with your assignment](#)
- [Workshops](#)
- [StudyWise](#)

- [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

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)

If you are a Global MBA student contact [globalmba.support@mq.edu.au](mailto:globalmba.support@mq.edu.au)

## IT Help

For help with University computer systems and technology, visit [http://www.mq.edu.au/about\\_us/offices\\_and\\_units/information\\_technology/help/](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.