ACCG6003
Managing Finance
Session 2, Special circumstances 2021

Department of Accounting & Corporate Governance

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Notice
Some on-campus classes have moved online for the first two weeks of Session, before returning to campus in Week 3. If you are studying a unit outside of the primary Session 2 timetable, please contact your teaching staff team for further details.

Some classes/teaching activities cannot be moved online and must be taught on campus. To find out if you are enrolled in one of these classes/teaching activities, you can check to see if your unit is on the list of units with mandatory on-campus classes/teaching activities.

Your Unit Convenor will provide more information via an iLearn announcement when your iLearn unit becomes available.
## General Information

| Unit convenor and teaching staff          | Carl Shen  
carl.shen@mq.edu.au |
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Credit points</td>
<td>10</td>
</tr>
<tr>
<td>Prerequisites</td>
<td>Admission to MMgmt or MEngMgt</td>
</tr>
<tr>
<td>Corequisites</td>
<td></td>
</tr>
<tr>
<td>Co-badged status</td>
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</tbody>
</table>

### Unit description

This unit equips students with the tools and techniques required to analyse and interpret financial and economic data and financial accounting statements, analyse and assess performance of business units, evaluate investment projects, and understand financial markets and the economic environment. Finance, accounting, and economic theory is applied with the aim of providing a coherent framework and insights to assist in making reasoned managerial decisions.

## Important Academic Dates

Information about important academic dates including deadlines for withdrawing from units are available at [https://students.mq.edu.au/important-dates](https://students.mq.edu.au/important-dates)

## Learning Outcomes

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

- **ULO1**: Identify and describe models employed in management decision making to solve problems
- **ULO2**: Apply finance, accounting and economic theories, frameworks and methods to make sound business decisions
- **ULO3**: Critically analyse the implications of a firm’s decisions/strategies for a range of stakeholders in view of the firm’s sustainability considerations
- **ULO4**: Evaluate a range of business indicators to measure and track the firm’s value creation
### Assessment Tasks

<table>
<thead>
<tr>
<th>Name</th>
<th>Weighting</th>
<th>Hurdle</th>
<th>Due</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Unit Preparation</strong></td>
<td>10%</td>
<td>No</td>
<td>Week 5</td>
</tr>
<tr>
<td><strong>Report</strong></td>
<td>50%</td>
<td>No</td>
<td>Week 11</td>
</tr>
<tr>
<td><strong>Online Final Examination</strong></td>
<td>40%</td>
<td>No</td>
<td>Final Exam Period</td>
</tr>
</tbody>
</table>

### Unit Preparation

**Assessment Type**: Case study/analysis  
**Indicative Time on Task**: 5 hours  
**Due**: Week 5  
**Weighting**: 10%

Students are to review case study materials relating to a selected organisation and submit before the first class.

On successful completion you will be able to:

- Identify and describe models employed in management decision making to solve problems

### Report

**Assessment Type**: Report  
**Indicative Time on Task**: 25 hours  
**Due**: Week 11  
**Weighting**: 50%

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 critically assess the health of the organisation (as aligned to its stated goals and objectives) in the context of sustainability considerations.

On successful completion you will be able to:

- Apply finance, accounting and economic theories, frameworks and methods to make sound business decisions
- Critically analyse the implications of a firm’s decisions/strategies for a range of
stakeholders in view of the firm’s sustainability considerations

• Evaluate a range of business indicators to measure and track the firm’s value creation

Online Final Examination
Assessment Type ¹: Examination
Indicative Time on Task ²: 15 hours
Due: Final Exam Period
Weighting: 40%

A 2-hour online final examination for this unit will be held during the University Examination period. Students are expected to access the exam online at the time designated in the University examination Timetable.

On successful completion you will be able to:

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

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 Learning Skills Unit 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


Unit Schedule

<table>
<thead>
<tr>
<th>Week</th>
<th>Topic</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Financial Accounting</td>
<td>Dual Entry/Balance Sheet</td>
</tr>
</tbody>
</table>
### Unit Guide ACCG6003 Managing Finance

<table>
<thead>
<tr>
<th>Week</th>
<th>Topic</th>
<th>Course Material</th>
</tr>
</thead>
<tbody>
<tr>
<td>2</td>
<td>Financial Accounting 2</td>
<td>Accrual Accounting/Depreciation</td>
</tr>
<tr>
<td>3</td>
<td>Financial Accounting 3</td>
<td>Income Statement/Cash Flow Statement</td>
</tr>
<tr>
<td>4</td>
<td>Financial Ratio Analysis</td>
<td>Estimating WACC&lt;br&gt;<em>(Submit unit preparation consisting of the financial ratio analysis covered in weeks 1-4)</em></td>
</tr>
<tr>
<td>5</td>
<td>Capital Investment</td>
<td>Estimating WACC</td>
</tr>
<tr>
<td>6</td>
<td>Equity Valuation 1</td>
<td>Discounted Cash Flow Model</td>
</tr>
<tr>
<td>7</td>
<td>Equity Valuation 2</td>
<td>Abnormal Earnings/Price Multiple Model</td>
</tr>
<tr>
<td>8</td>
<td>Financial Assets</td>
<td>Common and Preferred Shares/Loan and Bond/Money Market Instruments</td>
</tr>
<tr>
<td>9</td>
<td>Capital Structure and Payout</td>
<td></td>
</tr>
<tr>
<td>10</td>
<td>Working Capital</td>
<td>Managing Corporate Liquidity</td>
</tr>
<tr>
<td>11</td>
<td>Debt Valuation</td>
<td>Debt Valuation/Yield Curve&lt;br&gt;<em>(Submit the Report consisting of financial ratio analysis, equity valuation, and the analyses of capital structure and payout policies covered in weeks 1-10).</em></td>
</tr>
<tr>
<td>12</td>
<td>Mutual Fund/Accrual Anomaly</td>
<td></td>
</tr>
<tr>
<td>13</td>
<td>Revision</td>
<td></td>
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</tbody>
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### Policies and Procedures

Macquarie University policies and procedures are accessible from [Policy Central](https://staff.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** ([https://staff.mq.edu.au/work/strategy-planning-and-governance/university-policies-and-procedures/policy-central](https://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/admin/other-resources/student-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](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/](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 Enquiry Service**

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)
Equity 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.

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.