



# ACCG6003

## Managing Finance

Session 2, Special circumstances 2021

*Department of Accounting & Corporate Governance*

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#### **Disclaimer**

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#### **Session 2 Learning and Teaching Update**

The decision has been made to conduct study online for the remainder of Session 2 for all units WITHOUT mandatory on-campus learning activities. Exams for Session 2 will also be online where possible to do so.

This is due to the extension of the lockdown orders and to provide certainty around arrangements for the remainder of Session 2. We hope to return to campus beyond Session 2 as soon as it is safe and appropriate to do so.

Some classes/teaching activities cannot be moved online and must be taught on campus. You should already know if you are in one of these classes/teaching activities and your unit convenor will provide you with more information via iLearn. If you want to confirm, see the list of [units with mandatory on-campus classes/teaching activities](#).

Visit the [MQ COVID-19 information page](#) for more detail.

## General Information

Unit convenor and teaching staff Carl Shen <a href="mailto:carl.shen@mq.edu.au">carl.shen@mq.edu.au</a>
Credit points 10
Prerequisites Admission to MMgmt or MEngMgt
Corequisites
Co-badged status
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://www.mq.edu.au/study/calendar-of-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

Name	Weighting	Hurdle	Due
<u>Unit Preparation</u>	10%	No	Week 5
<u>Report</u>	50%	No	Week 11
<u>Online Final Examination</u>	40%	No	Final Exam Period

### Unit Preparation

Assessment Type <sup>1</sup>: Case study/analysis

Indicative Time on Task <sup>2</sup>: 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 <sup>1</sup>: Report

Indicative Time on Task <sup>2</sup>: 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 <sup>1</sup>: Examination

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

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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

**Required Text:** Gowthorpe, C (2018), Business Accounting & Finance, 4th edition, Cengage, ISBN: 9781473749351

## Unit Schedule

Week	Topic	Details
1	Financial Accounting 1	Dual Entry/Balance Sheet

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

## 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](#)
- [Grade Appeal Policy](#)
- [Complaint Management 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](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.