ACCG6003
Managing Finance
Session 1, Special circumstances 2021

Department of Accounting & Corporate Governance

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Notice
As part of Phase 3 of our return to campus plan, most units will now run tutorials, seminars and other small group activities on campus, and most will keep an online version available to those students unable to return or those who choose to continue their studies online.

To check the availability of face-to-face activities for your unit, please go to timetable viewer. To check detailed information on unit assessments visit your unit’s iLearn space or consult your unit convenor.
**General Information**

Unit convenor and teaching staff
Carl Shen  
carl.shen@mq.edu.au

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://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>Unit Preparation</td>
<td>10%</td>
<td>No</td>
<td>March 26, 2021</td>
</tr>
<tr>
<td>Report</td>
<td>50%</td>
<td>No</td>
<td>May 21, 2021</td>
</tr>
<tr>
<td>Online Final Examination</td>
<td>40%</td>
<td>No</td>
<td>Final Exam Period</td>
</tr>
</tbody>
</table>

Unit Preparation
Assessment Type 1: Case study/analysis
Indicative Time on Task 2: 5 hours
Due: March 26, 2021
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 1: Report
Indicative Time on Task 2: 25 hours
Due: May 21, 2021
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>
<tr>
<td>Unit</td>
<td>Title</td>
<td>Notes</td>
</tr>
<tr>
<td>------</td>
<td>-------</td>
<td>-------</td>
</tr>
<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></td>
</tr>
<tr>
<td>5</td>
<td>Financial Mathematics/Cost of Capital</td>
<td>Estimating WACC</td>
</tr>
<tr>
<td></td>
<td></td>
<td><em>(Submit unit preparation consisting of the financial ratio analysis covered in weeks 1-4)</em></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>Corporate Liquidity</td>
<td>Managing Working Capital</td>
</tr>
<tr>
<td>10</td>
<td>Capital Structure and Payout</td>
<td></td>
</tr>
<tr>
<td>11</td>
<td>Debt Valuation</td>
<td>Debt Valuation/Yield Curve</td>
</tr>
<tr>
<td></td>
<td></td>
<td><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>
</tr>
</tbody>
</table>

### 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*
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 or if you are a Global MBA student contact 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

If you are a Global MBA student contact 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.