MMBA8040

Accounting for Managers

Term 4, Special circumstances 2021

Department of Accounting & Corporate Governance

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Disclaimer

Macquarie University has taken all reasonable measures to ensure the information in this publication is accurate and up-to-date. However, the information may change or become out-dated as a result of change in University policies, procedures or rules. The University reserves the right to make changes to any information in this publication without notice. Users of this publication are advised to check the website version of this publication [or the relevant faculty or department] before acting on any information in this publication.

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
Damian Bridge
damian.bridge@mq.edu.au
Contact via See link in iLearn
Please check iLearn for details

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

Participation

Participation will be assessed on an ongoing basis through the use of discussion forums in iLearn. A copy of the assessment rubric may also be found in ilearn.

Syndicate Report

Extension

No extension will be granted.

Penalties

There will be a zero mark for non-completion unless an application is approved under the Special Consideration Policy in accordance with university rules. Approval under the Special Consideration Policy will result in an extension to the time available to submit the report

Assessment Tasks

Name	Weighting	Hurdle	Due	Groupwork/Individual	Short Extension	AI Approach
Syndicate Report	40%	No	Week 10		No	
Online Participation	10%	No	Week 10		No	
Final Exam	50%	No	University Formal examination Period		No	

Syndicate Report

Assessment Type [1]: Project
Indicative Time on Task [2]: 25 hours
Due: **Week 10**
Weighting: **40%**
Groupwork/Individual:
Short extension [3]: No
AI Approach:

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.

Online Participation

Assessment Type [1]: Participatory task
Indicative Time on Task [2]: 10 hours
Due: **Week 10**
Weighting: **10%**
Groupwork/Individual:
Short extension [3]: No
AI Approach:

Students are required to review reading materials (including case studies) and participate in an online discussion forum via iLearn 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 [1]: Examination
Indicative Time on Task [2]: 15 hours
Due: **University Formal examination Period**
Weighting: **50%**
Groupwork/Individual:
Short extension [3]: No
AI Approach:

The final exam is of 2 hours duration and will be conducted online. 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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[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
- Academic Success 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.

[3] An automatic short extension is available for some assessments. Apply through the Service Connect Portal.

Delivery and Resources

RECOMMENDED TEXT

There is no required textbook for this unit. The following textbook is suggested:

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

TECHNOLOGY NEEDS

MGSM iLearn

The web page for this unit can be found at: https://ilearn.mq.edu.au/login/MGSM

DELIVERY FORMAT

Weekly - please see ilearn for etails.

EMAIL USE

It is University policy that the University issued email account will be used for official University

communication. All students are required to access their University account frequently. Only contact Macquarie University staff (including tutors), using your official MQ student's account because this is one method used to verify your identity.

Unit Schedule

DELIVERY FORMAT

Intensive

Classes will be delivered in person and online via Zoom.

Students are required to attend all classes.

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. The topics and readings are as follows:

LECTURE SCHEDULE

Session	Topic	Primary Readings	Optional Textbook Reading
20 Sep 2021	The Nature of Accounting	Unit Notes – Topic 1	AMH (Textbook) Chapters 1 & 4
27 Sep 2021	Balance Sheets and Profit and Loss Statements	Unit Notes – Topic 2	AMH (Textbook) Chapters 2 & 3
4 Oct 2021	Statement of Cash Flows	Unit Notes – Topic 3	AMH (Textbook) Chapter 6
11 Oct 2021	Working Capital Management	Unit Notes – Topic 4	AMH (Textbook) Chapter 13
18 Oct 2021	Financial Statement Analysis	Unit Notes – Topic 5	AMH (Textbook) Chapter 8
25 Oct 2021	Financial Statement Analysis: DuPont Model	Unit Notes – Topic 6	
1 Nov 2021	Financial Statement Analysis: Managing for Sustainable Growth	Unit Notes – Topic 7	
8 Nov 2021	Cost Behaviour and Analysis	Unit Notes – Topic 8	AMH (Textbook) Chapters 9 & 10
15 Nov 2021	Short-Term Management Planning	Unit Notes – Topic 9	AMH (Textbook) Chapter 7
22 Nov 2021	Budgeting	Unit Notes – Topic 10	AMH (Textbook) Chapter 11

Policies and Procedures

Macquarie University policies and procedures are accessible from Policy Central (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). 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) 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 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/

Learning Skills

Learning Skills (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

If you are a Global MBA student contact 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/.

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.

Unit information based on version 2021.10 of the Handbook