



ACCG8226

CA - Business Performance

Session 2, Online-scheduled-In person assessment, North Ryde 2022

Department of Accounting and Corporate Governance

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General Information

Unit convenor and teaching staff

Unit Convener

Melanie Seifert

melanie.seifert@mq.edu.au

Contact via Email

Friday 1-2pm

Unit Moderator

Kevin Baird

kevin.baird@mq.edu.au

Contact via Email

Credit points

10

Prerequisites

Admission to MProfAccg and (ACCG6011 and ACCG6014 and ACST6003 and ECON6049 and ACCG8225) Students must successfully complete CA - Ethics and Business module prior to enrolling in this unit. Students should directly enroll in the Ethic and Business module directly with CA ANZ.

Corequisites

Co-badged status

Unit description

Business performance is concerned with equipping students with skills for critiquing the performance of a business and supporting business decision making. The ability to critique the performance of a business and provide advice in the execution of business strategy is an essential skill for Accountants. In this unit, students apply appropriate financial models in conjunction with non-financial factors in order to evaluate alternatives and determine appropriate business solutions. Students analyse financial and non-financial factors and develop a model that incorporates sensitivity analysis to support business investment decisions. Students then evaluate funding options to support these investment decisions. By engaging in activities and assessments, students develop and demonstrate skills for communicating their insights and recommendations to a variety of audiences.

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: Critically evaluate an organisation's performance and advise on improvements to business strategy and operations.

ULO2: Advise on investment and funding options to support business decision-making.

ULO3: Communicate appropriately with stakeholders about an organisation's performance and provide advice to support decision-making.

ULO4: Apply an ethical approach in assessing business performance and decision-making.

General Assessment Information

NOTE: Please refer to the ACCG8226 Business Performance Assessment Guide on iLearn for Assessment Tasks. For all assessment tasks undertaken by CA you must refer to the Assessment Overview pages in My Capability - Learn.

Assessment Tasks

Name	Weighting	Hurdle	Due
MQ Final Exam	30%	No	26/8/22
Weekly Assessment	10%	No	22-25/7/22
Case Study Business Analysis Report	30%	Yes	1/9/22
Case Study Presentation	30%	No	Part 2A: 1/8/22 Part 2B: 8/8/22

MQ Final Exam

Assessment Type ¹: Examination

Indicative Time on Task ²: 20 hours

Due: **26/8/22**

Weighting: **30%**

Students are expected to sit and complete the MQ final exam.

On successful completion you will be able to:

- Critically evaluate an organisation's performance and advise on improvements to business strategy and operations.

- Advise on investment and funding options to support business decision-making.
- Communicate appropriately with stakeholders about an organisation's performance and provide advice to support decision-making.

Weekly Assessment

Assessment Type ¹: Participatory task

Indicative Time on Task ²: 10 hours

Due: **22-25/7/22**

Weighting: **10%**

Candidates analyse reports and evidence that document the performance of a business using a range of tools.

On successful completion you will be able to:

- Critically evaluate an organisation's performance and advise on improvements to business strategy and operations.
- Apply an ethical approach in assessing business performance and decision-making.

Case Study Business Analysis Report

Assessment Type ¹: Case study/analysis

Indicative Time on Task ²: 20 hours

Due: **1/9/22**

Weighting: **30%**

This is a hurdle assessment task (see [assessment policy](#) for more information on hurdle assessment tasks)

Candidates prepare a report (2000 words) to support a strategic business decision. The ability to apply an ethical approach in decision-making will also be assessed.

Students are expected to attend the CA virtual workshops (3 hours), and complete and pass the CA final written case study report to pass the unit.

On successful completion you will be able to:

- Advise on investment and funding options to support business decision-making.
- Communicate appropriately with stakeholders about an organisation's performance and

provide advice to support decision-making.

- Apply an ethical approach in assessing business performance and decision-making.

Case Study Presentation

Assessment Type ¹: Presentation

Indicative Time on Task ²: 20 hours

Due: **Part 2A: 1/8/22 Part 2B: 8/8/22**

Weighting: **30%**

Recorded narration of presentation

Part B - Narrated PowerPoint

In the virtual workshop candidates work collaboratively in small groups of 5 where they integrate their individual analyses and insights. Following the Workshop, candidates prepare a presentation for the CEO using PowerPoint and narrated voiceover.

On successful completion you will be able to:

- Critically evaluate an organisation's performance and advise on improvements to business strategy and operations.
- Communicate appropriately with stakeholders about an organisation's performance and provide advice to support decision-making.
- Apply an ethical approach in assessing business performance and decision-making.

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 [Writing Centre](#) 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

Required text:

- Study Guide – Business Performance (digital)
- IFAC. (2020). International Code of Ethics for Professional Accountants. [online] Available at: <https://www.ethicsboard.org/international-code-ethics-professional->

accountants.

Recommended readings:

- Australian Taxation Office (2019). Small business benchmarks. [online] Available at: <https://www.ato.gov.au/Business/Small-business-benchmarks>.
- Barr, S. (2018), Do you have metric fixation? [online] Stacey Barr | Performance Measure & KPI Specialist. Available at: <http://www.staceybarr.com/measure-up/do-you-have-metric-fixation>.
- Beyond Budgeting Institute. Beyond Budgeting Round Table. [online] Available at: www.bbri.org
- Bernazzani, S. (2018). 11 metrics every SaaS company should care about. [online] Blog.hubspot.com. Available at: <https://blog.hubspot.com/service/saas-metrics>.
- Bishop, S., Carlton, T., and Pan, T. (2018), Market risk premium: Australian evidence: Macquarie University, Department of Applied Finance.
- Black, J. (2017). Why social and environmental issues are your business. [online] Acuity. Available at: www.acuitymag.com/business/why-social-and-environmental-issues-are-your-business.
- Boyd, T. (2019), Woolies backs supply chain revolution. [online] The Australian Financial Review. Available at: <https://www.afr.com/chanticleer/woolies-backs-supply-chain-revolution-20190422-p51g7d>.
- Datapine.com. (2019), Financial Dashboards – See the Best Examples & Templates. [online] Available at: <https://www.datapine.com/dashboard-examples-and-templates/finance>.
- Inditex.com. (2019), Our story. [online] Available at: <https://www.inditex.com/en/about-us/our-story>.
- Marn, M., Roegner, E. and Zawada, C. (2003). The power of pricing [online] Available at: www.mckinsey.com/business-functions/marketing-and-sales/our-insights/the-power-of-pricing.
- Parrino, R., Kidwell, D., Bates, T. (2011). Fundamentals of corporate finance. Milton, Qld: Wiley.
- Pruitt, J. (2016). 5 performance indicators every CEO should be tracking. [online] Inc.com. Available at: www.inc.com/jeff-pruitt/5-performance-indicators-every-ceo-should-be-tracking.html.
- Statistics New Zealand (2020). Business Performance Benchmark. [online]. Available at: <https://statisticsnz.shinyapps.io/bpbench/>.
- Thomsen S. Booktopia raises \$20 million from private investors ahead of becoming

Australia's top book retailer, [online], Available at: <https://www.startupdaily.net/2020/02/online-book-retailer-booktopia-capital-raise-ecommerce/>.

Unit Website:

- Course information is available on (iLearn).
- iLearn access is at <https://ilearn.mq.edu.au/login/>
- Advice for iLearn including login advice and relevant support is all available at the iLearn site.
- The student web page for this unit is located on iLearn. This includes course material, announcements and results.
- Each week you will find on iLearn Lecture Guidance Notes and In-Class Discussion Questions. You will also find relevant reference materials on iLearn.

Technology Used and Required:

- The principal technology used in this unit comprises web based access to resource materials (see above) and the learning management system called 'iLearn'.
- Regular access to iLearn is strongly encouraged so that you have access to:
 - Resources developed for each class
 - Additional recommended reading and research resources
 - Additional information regarding assessment items that may be required
 - Any new information that may arise in relation to contingencies – including any changes in dates, timetables or class details
 - iLearn communication and discussion tools as an effective means to enhance learning for all students and staff.
- Please note that **YOUR University email address must be used for both receiving and sending university emails.**

Unit Schedule

Week	Week Commencing	Chapter and topics	Assessments	No of seminars	Seminar Dates & Times
1	4th July 2022	1. Performance management 1.1 Strategic performance measurement frameworks		2x 3hrs	Tuesday 5/7/22 6pm-9pm Friday 8/7/22 2pm-5pm

2	11th July 2022	1. Performance management 1.2 Operational performance measurement		2 x 3hrs	Tuesday 12/7/22 6pm-9pm Friday 15/7/22 2pm-5pm
3	18th July 2022	1. Performance management 1.3 Analysing performance	Assessment 1 Due 22/7/22	1 x 3hrs	Friday 22/7/22 2pm-5pm
4	25th July 2022	2. Insights for decision-making 2.1 Introduction to decision-making frameworks 2. Insights for decision-making 2.2 Financial aspects of decision-making 2.3 Using Excel in business decisions		2 x 3hrs	Tuesday 26/7/22 6pm-9pm Friday 29/7/22 2pm-5pm
5	1st August 2022	2. Insights for decision-making 2.7 Develop and communicate information and advice 2.4 Non-financial aspects of decision-making	Assessment 2A Due 1/8/22 CA ANZ WKSHOP 4/8/22 (6-9pm) or 6/8/22 (10-1pm) Assessment 2B Due 8/8/22	2x 3hrs	Tuesday 2/8/22 6pm-9pm Friday 5/8/22 2pm-5pm
6	8th August 2022	2. Insights for decision-making 2.5 Dealing with uncertainty in decision-making 2.6 Business valuation		1x 3hrs	Friday 12/8/22 2pm-5pm
7	15th August 2022	3. Assessing financing options 3.1 Capital structure 3.2 Dividend policy 3.3 Financing options	MQ Exam	2 x 3hrs	Tuesday 16/8/22 6pm-9pm Friday 19/8/22 2pm-5pm

8	22nd August 2022	MQ Exam Review		1x 3hrs	Friday 26/8/22 2pm-5pm	
9	29th August 2022		Assessment 3 due 2/9/22			

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](#)
- [Assessment Procedure](#)
- [Complaints Resolution 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 or if you are a Global MBA student contact globalmba.support@mq.edu.au

Academic Integrity

At Macquarie, we believe [academic integrity](#) – honesty, respect, trust, responsibility, fairness and courage – is at the core of learning, teaching and research. We recognise that meeting the

expectations required to complete your assessments can be challenging. So, we offer you a range of resources and services to help you reach your potential, including free [online writing and maths support](#), [academic skills development](#) and [wellbeing consultations](#).

Late Assessment Submission Penalty

Unless an application for [Special Consideration](#) has been submitted and approved, a **5% penalty (of the total possible mark) will be applied each day a written assessment is not submitted, up until the 7th day (including weekends)**. After the 7th day, a grade of '0' will be awarded even if the assessment is submitted. Submission time for all written assessments is set at 11.55pm. A 1-hour grace period is provided to students who experience a technical concern.

For any late submissions of time-sensitive tasks, such as scheduled tests, exams, performance assessments, and/or scheduled practical assessments/labs, students need to submit an application for [Special Consideration](#).

Student Support

Macquarie University provides a range of support services for students. For details, visit <http://students.mq.edu.au/support/>

The Writing Centre

[The Writing Centre](#) provides resources to develop your English language proficiency, academic writing, and communication skills.

- [Workshops](#)
- [Chat with a WriteWISE peer writing leader](#)
- [Access StudyWISE](#)
- [Upload an assignment to Studiosity](#)
- [Complete the 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

Macquarie University offers a range of [Student Support Services](#) including:

- [IT Support](#)
- [Accessibility and disability support](#) with study
- Mental health [support](#)
- [Safety support](#) to respond to bullying, harassment, sexual harassment and sexual assault

- [Social support including information about finances, tenancy and legal issues](#)

Student Enquiries

Got a question? Ask us via [AskMQ](#), or contact [Service Connect](#).

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.