

GMBA8021

Know Your Numbers 1

Coursera term 4, Online-scheduled-weekday 2022

Department of Accounting and Corporate Governance

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General Information

Unit convenor and teaching staff

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Credit points

5

Prerequisites

Admission to GMBA or GradCertGlobalBusPrac

Corequisites

Co-badged status

Unit description

Being financially literate is a core competency for any business leader. The ability to know your numbers is essential whether you are running your own small business/startup or whether you are working in a large organisation. This unit offers a solid financial accounting and management accounting grounding to students. This knowledge allows students to understand the financial opportunities and challenges inherent in any business endeavor. Students will subsequently better understand the position and performance of initiatives undertaken in the context of the broader strategies and objectives of an organisation. Such an understanding will help students make critical cost-benefit trade-offs.

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: Define the components and the development of financial statements.

ULO2: Investigate and analyse financial statements in practice.

ULO3: Apply financial ratios for purposes of understanding and synthesising business position and performance.

ULO4: Apply a range of management accounting techniques to generate and evaluate

complex ideas and concepts to improve decision making.

General Assessment Information

Late submissions of assessments

Unless a Special Consideration request has been submitted and approved, no extensions will be granted. There will be a deduction of 10% of the total available assessment-task marks made from the total awarded mark for each 24-hour period or part thereof that the submission is late. Late submissions will only be accepted up to 96 hours after the due date and time.

No late submissions will be accepted for timed assessments – e.g., quizzes, online tests.

Submission time after the due date (including weekends)	Penalty (% of available assessment task mark)	Example: for a non-timed assessment task marked out of 30
< 24 hours	10%	10% x 30 marks = 3 mark deduction
24-48 hours	20%	20% x 30 marks = 6 mark deduction
48-72 hours	30%	30% x 30 marks = 9 mark deduction
72-96 hours	40%	40% x 30 marks = 12 mark deduction
> 96 hours	100%	Assignment won't be accepted

Word limits

Anything beyond a stated assessment word limit (other than your reference list) may not be marked. Seek any further clarification from the unit convenor.

Submission

You will submit your assessment tasks via your online unit on Coursera.

For individual submissions, please use the following naming convention for your file:

lastname-firstname-GMBAxxx-A1.*

lastname-firstname-GMBAxxx-A2.*

For group submissions, please use the following naming convention for your file:

team-number-GMBAxxx-A1.*

team-number-GMBAxxx-A2.*

Formatting instructions

These instructions pertain only to written assignments. In the case of other formats (e.g., slide decks) specific formatting instructions may apply. Written assignments should be in 11 point Arial font with 1.5 line spacing. Each page of the report should be numbered and have at minimum 2.5 cm margins from the left and right edges and top and bottom of the page. The word count is strictly enforced. The actual word length of the document, not including references or appendices, should be clearly stated on the title page of the report. Written assignments should have the following structure:

- A title page with the question, your student name and student number, word count of the text
- 2. The body of the report structured with paragraphs and with appropriate headings and citations, with page numbers.
- 3. Complete reference list of material cited in the text.

PDF file format is advised.

Referencing

Please use the American Psychological Association (APA) 6th edition reference style. This means that when referring to an article or book etc, you indicate the author's name followed by the year of publication (Jones, 1989). For multiple authors include all names (Jones, Smith, & Wilson, 1990). If you use a direct quote put the quoted words in "quotation marks" and include the page number with the reference (Jones, 1989, p. 76). A reference list should be presented in alphabetical order at the end of the paper. Further information on APA style is available at http://libguides.mq.edu.au/content.php?pid=85232&sid=634282

Commercial in Confidence

Please note that you must not disclose any information marked 'Commercial in Confidence' without permission from the party who supplied it (e.g., your current or previous employer, customers, etc.).

Assessment Tasks

Name	Weighting	Hurdle	Due
Financial Health Assessment	40%	No	15 July 2022, 11:59pm AEST (Week 3)
Investment Recommendation	60%	No	5 August 2022 11:59pm AEST (Week 6)

Financial Health Assessment

Assessment Type 1: Quantitative analysis task

Indicative Time on Task 2: 10 hours

Due: 15 July 2022, 11:59pm AEST (Week 3)

Weighting: 40%

Length: 1,000 words (excluding references). In this assignment, you will be performing a basic analysis of a listed organisation, of your choice, of the following characteristics: Profitability, Liquidity, Funding Structure, Financial Resilience, and an assessment of its share price.

On successful completion you will be able to:

- Define the components and the development of financial statements.
- Investigate and analyse financial statements in practice.
- Apply financial ratios for purposes of understanding and synthesising business position and performance.

Investment Recommendation

Assessment Type 1: Report

Indicative Time on Task 2: 14 hours

Due: 5 August 2022 11:59pm AEST (Week 6)

Weighting: 60%

Length: 3,000 words (excluding references). This report has two components: a group and individual report. For the group report (2,500 words), you will be asked to undertake a financial and qualitative analysis of two chosen organisations and recommend investment in one of them, based on your comparative analysis. For the individual component (500 words), you will be required to reflect on the impact of a contemporary accounting issue on one of the two organisations chosen for your group report.

On successful completion you will be able to:

- Define the components and the development of financial statements.
- Investigate and analyse financial statements in practice.
- Apply financial ratios for purposes of understanding and synthesising business position and performance.
- Apply a range of management accounting techniques to generate and evaluate complex ideas and concepts to improve 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.

Delivery and Resources

Required text

There is no required textbook for this unit. Please refer to the weekly required readings in your online unit. All readings are available via the Macquarie University library and do not need to be purchased separately.

Delivery method

This unit will be delivered entirely online via the Coursera Learning Management System. Access to a personal computer is required to access the resources and learning materials on Coursera.

Unit Schedule

Live Events

Please refer to the timetable information in eStudent or the <u>GMBA website</u> for Live Event session timings. **Please note:** The teaching schedule is subject to change. Please refer to your Coursera unit for a detailed Live Event schedule.

Live Events will take place via Zoom each week starting in Week 1 and ending in Week 6. The links to the events are available via **Live Events** in the Coursera unit.

You will need to use your Macquarie University student Zoom account to access the Live Events.

Attending the Live Event each week is an opportunity to engage with the unit content, your Unit

² Indicative time-on-task is an estimate of the time required for completion of the assessment task and is subject to individual variation

Convenor, and classmates. Students are strongly advised to attend the Live Events. Recordings of the live events will be made available within 24 hours of the event and can be accessed via the Coursera unit content.

Week	Live Events	Assessments
1	Webinar: Thursday 30 June 2022 - 6-7 pm (AEST)	
2	Webinar: Thursday 7 July 2022 - 6-7 pm (AEST)	
3	Webinar: Thursday 14 July 2022 - 6-7 pm (AEST)	A1 due: 15 July 2022, 11:59pm (AEST)
4	Webinar: Thursday 21 July 2022 - 6-7 pm (AEST)	
5	Webinar: Thursday 28 July 2022 - 6-7 pm (AEST)	
6	Webinar: Monday 1 July 2022 - 6-7 pm (AEST)	A2 due: 5 August 2022, 11:59pm (AEST)

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
- · Assessment Procedure
- Complaints Resolution Procedure for Students and Members of the Public
- Special Consideration Policy

Students seeking more policy resources can visit <u>Student Policies</u> (<u>https://students.mq.edu.au/support/study/policies</u>). 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.e du.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 <u>eStudent</u>, (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 <u>academic integrity</u> – 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 <u>online writing and maths support</u>, academic skills development and wellbeing consultations.

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
- <u>Safety support</u> 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 <u>Acceptable Use of IT Resources Policy</u>. The policy applies to all who connect to the MQ network including students.