GMBA8021
Know Your Numbers 1
Coursera term 1, Online-scheduled-weekday 2022
Department of Accounting and 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.

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

<table>
<thead>
<tr>
<th>Unit convenor and teaching staff</th>
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</thead>
<tbody>
<tr>
<td>Unit Convenor</td>
</tr>
<tr>
<td>Carmel Emanuel</td>
</tr>
<tr>
<td><a href="mailto:carmel.emanuel@mq.edu.au">carmel.emanuel@mq.edu.au</a></td>
</tr>
</tbody>
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<table>
<thead>
<tr>
<th>Credit points</th>
</tr>
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<tbody>
<tr>
<td>5</td>
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</table>

<table>
<thead>
<tr>
<th>Prerequisites</th>
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</thead>
<tbody>
<tr>
<td>Admission to GMBA or GradCertGlobalBusPrac</td>
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<table>
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<tr>
<th>Corequisites</th>
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<tr>
<th>Co-badge status</th>
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<table>
<thead>
<tr>
<th>Unit description</th>
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<tbody>
<tr>
<td>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.</td>
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## 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](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.

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

To request an extension on the due date/time for a timed or non-timed assessment task, you must submit a Special Consideration application. An application for Special Consideration does not guarantee approval.

The approved extension date for a student becomes the new due date for that student. The late submission penalties above then apply as of the new due date.

Assessment Tasks

<table>
<thead>
<tr>
<th>Name</th>
<th>Weighting</th>
<th>Hurdle</th>
<th>Due</th>
</tr>
</thead>
<tbody>
<tr>
<td>Financial Health Assessment</td>
<td>40%</td>
<td>No</td>
<td>26 January 2022, 11.59pm (Week 3)</td>
</tr>
<tr>
<td>Investment Recommendation</td>
<td>60%</td>
<td>No</td>
<td>18 February 2022, 11.59pm (Week 6)</td>
</tr>
</tbody>
</table>

Financial Health Assessment

Assessment Type 😊: Quantitative analysis task
Indicative Time on Task 😊: 10 hours
Due: 26 January 2022, 11.59pm (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: 18 February 2022, 11.59pm (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 Learning Skills Unit for academic skills support.
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

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 GMBA website 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 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.

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/

**The Writing Centre**

The Writing Centre provides resources to develop your English language proficiency, academic writing, and communication skills.

- Getting help with your assignment
- 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 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.

Changes since First Published

<table>
<thead>
<tr>
<th>Date</th>
<th>Description</th>
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<tbody>
<tr>
<td>20/12/2021</td>
<td>I noticed that I had input 2021 as the due date for assessments instead of 2022</td>
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