ACCG6003
Managing Finance
Session 1, Online-scheduled-weekday 2023

Department of Accounting and Corporate Governance

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General Information

Unit convenor and teaching staff
Unit Convenor and Lecturer
Jeffrey Wong
jeffrey.wong@mq.edu.au

Moderator
Jengfang Chen
jengfang.chen@mq.edu.au

Credit points
10

Prerequisites
Admission to MMgmt or MEngMgt

Corequisites

Co-badge 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://www.mq.edu.au/study/calendar-of-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>Week 5</td>
</tr>
<tr>
<td>Report</td>
<td>50%</td>
<td>No</td>
<td>Week 11</td>
</tr>
<tr>
<td>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: **Week 5**

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: **Week 11**

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

Final Examination
Assessment Type 1: Examination
Indicative Time on Task 2: 15 hours
Due: Final Exam Period
Weighting: 40%

A two-hour examination will be held during the University Examination period.

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 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

Unit Schedule

<table>
<thead>
<tr>
<th>Week</th>
<th>Topic</th>
<th>Details</th>
</tr>
</thead>
</table>

https://unitguides.mq.edu.au/unit_offerings/15532/unit_guide/print
Table:

<table>
<thead>
<tr>
<th>Week</th>
<th>Topic</th>
<th>Sub-Topic</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Financial Accounting 1</td>
<td>Dual Entry/Balance Sheet</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>(Submit unit preparation consisting of the financial ratio analysis covered in weeks 1-4)</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></td>
<td>Mid-session break (Recess)</td>
<td></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>Capital Structure and Payout</td>
<td></td>
</tr>
<tr>
<td>10</td>
<td>Corporate Liquidity</td>
<td>Managing Working Capital</td>
</tr>
<tr>
<td>11</td>
<td>Debt Valuation</td>
<td>Debt Valuation/Yield Curve</td>
</tr>
<tr>
<td></td>
<td></td>
<td>(Submit the Report consisting of financial ratio analysis, equity valuation, and the analyses of capital structure and payout policies covered in weeks 1-10).</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://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). 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

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.

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.
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 Advocacy** provides independent advice on MQ policies, procedures, and processes

**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/](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.