MMBA8040
Accounting for Managers
Term 1, In person-scheduled-weekday, City 2023

Department of Accounting and Corporate Governance

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General Information

Unit convenor and teaching staff
Unit Convenor and Lecturer
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Moderator
Associate Professor Jeffrey Wong
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Credit points
10

Prerequisites
Admission to MBA or GradCertBusAdmin or GradDipBusAdmin or PGDipMgt or GradDipMgt or GradCertMgt or MSocEntre or GradCertSocEntre

Corequisites

Co-badged status

Unit description
This unit equips managers and potential managers with the skills and tools to construct, analyse, interpret, and act upon accounting, financial and non-financial information produced within a business to improve judgments and decisions. International and national contextual factors and theoretical frameworks are examined to provide insight into the complexities of financial decision making. The discussion and analysis begin with the three financial statements targeted at external users: statement of profit or loss, statement of financial position and statement of cash flows. The unit then proceeds into the analysis, interpretation of financial information, and the use of management accounting information for the purpose of managerial decision making. Research skills and 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 skills to investigate and propose well-reasoned solutions to make prudent
financial judgements and decisions.

**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.

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### General Assessment Information

#### Late Assessment Submission Penalty

Unless a Special Consideration request 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/presentations, and/or scheduled practical assessments/labs, students need to submit an application for **Special Consideration**.

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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. Students can apply for special consideration via AskMQ.

### Assessment Tasks

<table>
<thead>
<tr>
<th>Name</th>
<th>Weighting</th>
<th>Hurdle</th>
<th>Due</th>
</tr>
</thead>
<tbody>
<tr>
<td>Final Exam</td>
<td>50%</td>
<td>No</td>
<td>University formal examination period</td>
</tr>
<tr>
<td>Class Test</td>
<td>20%</td>
<td>No</td>
<td>Week 5</td>
</tr>
<tr>
<td>Syndicate Report</td>
<td>20%</td>
<td>No</td>
<td>Week 10</td>
</tr>
<tr>
<td>Online Participation</td>
<td>10%</td>
<td>No</td>
<td>Ongoing throughout unit</td>
</tr>
</tbody>
</table>

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### Final Exam

**Assessment Type 1:** Examination  
**Indicative Time on Task 2:** 15 hours
Due: **University formal examination period**  
Weighting: **50%**

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 skills to investigate and propose well-reasoned solutions to make prudent financial judgements and decisions.
- 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.

**Class Test**
Assessment Type 1: Quiz/Test  
Indicative Time on Task 2: 15 hours  
Due: **Week 5**  
Weighting: **20%**

During the mid-session, a class test will be held.

On successful completion you will be able to:
- Apply skills to investigate and propose well-reasoned solutions to make prudent financial judgements and decisions.
- 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.

**Syndicate Report**
Assessment Type 1: Project  
Indicative Time on Task 2: 25 hours  
Due: **Week 10**  
Weighting: **20%**

Students are required to undertake an analysis of a range of aspects of a company listed on the

[https://unitguides.mq.edu.au/unit_offerings/158177/unit_guide/print](https://unitguides.mq.edu.au/unit_offerings/158177/unit_guide/print)
Australian Stock Exchange. They 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 skills to investigate and propose well-reasoned solutions to make prudent financial judgements and decisions.
- 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: Participatory task

Indicative Time on Task: 10 hours

Due: **Ongoing throughout unit**

Weighting: **10%**

Students will be assessed on their class participation during the session.

On successful completion you will be able to:

- Apply skills to investigate and propose well-reasoned solutions to make prudent financial judgements and decisions.
- 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.

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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
- the Writing Centre for academic skills support.

https://unitguides.mq.edu.au/unit_offerings/158177/unit_guide/print
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**

**Technology Needs**

**iLearn**

The web page for this unit can be found at [https://ilearn.mq.edu.au/login](https://ilearn.mq.edu.au/login)

**Delivery Format**

Weekly seminar: Tuesday 6-10pm, City campus.

Students are required to attend all seminars.

**Suggested Textbook**

Unit notes and seminar learning resources (please refer to iLearn) provide key information and are written, where applicable, from the perspective of managers/potential managers.

While there is no required textbook for this unit, where relevant, the following textbook is suggested for optional reading to provide background/supporting materials:


**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 account because this is one method used to verify your identity.

**Unit Schedule**

Please refer to iLearn for the Unit Schedule of weekly topics and readings.

**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
Student Support

- 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.

- 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/](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.