



ACCG6003

Managing Finance

Session 1, In person-scheduled-weekday, North Ryde 2023

Department of Accounting and Corporate Governance

Contents

<u>General Information</u>	2
<u>Learning Outcomes</u>	2
<u>Assessment Tasks</u>	3
<u>Delivery and Resources</u>	4
<u>Unit Schedule</u>	4
<u>Policies and Procedures</u>	5

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General Information

Unit convenor and teaching staff

Unit Convenor and Lecturer

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Moderator

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Credit points

10

Prerequisites

Admission to MMgmt or MEngMgt

Corequisites

Co-badged 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

Name	Weighting	Hurdle	Due
<u>Unit Preparation</u>	10%	No	Week 5
<u>Report</u>	50%	No	Week 11
<u>Final Examination</u>	40%	No	Final Exam Period

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

Required Text: Gowthorpe, C (2020), Business Accounting & Finance, 5th edition, Cengage, ISBN: 9781473773738

Unit Schedule

Week	Topic	Details
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1	Financial Accounting 1	Dual Entry/Balance Sheet
2	Financial Accounting 2	Accrual Accounting/Depreciation
3	Financial Accounting 3	Income Statement/Cash Flow Statement
4	Financial Ratio Analysis	
5	Financial Mathematics/ Cost of Capital	Estimating WACC <i>(Submit unit preparation consisting of the financial ratio analysis covered in weeks 1-4)</i>
6	Equity Valuation 1	Discounted Cash Flow Model
7	Equity Valuation 2	Abnormal Earnings/Price Multiple Model
Mid-session break (Recess)		
8	Financial Assets	Common and Preferred Shares/Loan and Bond/Money Market Instruments
9	Capital Structure and Payout	
10	Corporate Liquidity	Managing Working Capital
11	Debt Valuation	Debt Valuation/Yield Curve <i>(Submit the Report consisting of financial ratio analysis, equity valuation, and the analyses of capital structure and payout policies covered in weeks 1-10).</i>
12	Mutual Fund/Accrual Anomaly	
13	Revision	

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](#).

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 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/.

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.