

# **MMBA8040**

# **Accounting for Managers**

Term 3, In person-scheduled-intensive, City 2023

Department of Accounting and Corporate Governance

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## **General Information**

Unit convenor and teaching staff Unit convenor and lecturer Chris Patel <u>chris.patel@mq.edu.au</u> Contact via Email: chris.patel@mq.edu.au 4 Eastern Road, Office 334 Email for appointment

Moderator Colly He liyu.he@mq.edu.au Contact via Email 4 Eastern Road, Office 352

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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.

#### **Assessment Tasks**

Name	Weighting	Hurdle	Due
Final Exam	50%	No	University formal examination period
Class Test	20%	No	Saturday 15 July 10am to 11am
Syndicate Report	20%	No	Friday 11 August 2023 before 10pm
Online Participation	10%	No	During intensive classes

#### 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: **Saturday 15 July 10am to 11am** 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 <sup>1</sup>: Project Indicative Time on Task <sup>2</sup>: 25 hours Due: **Friday 11 August 2023 before 10pm** Weighting: **20%** 

Students are required to undertake an analysis of a range of aspects of a company listed on the 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 1: Participatory task Indicative Time on Task 2: 10 hours Due: **During intensive classes** 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.

<sup>1</sup> 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.

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

## **Policies and Procedures**

Macquarie University policies and procedures are accessible from Policy Central (https://policie s.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/su</u> <u>pport/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 <u>Policy Central</u> (<u>https://policies.mq.e</u> <u>du.au</u>) and use the <u>search tool</u>.

#### **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 <u>eStudent</u>. For more information visit <u>ask.mq.edu.au</u> 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 an</u> d maths support, academic skills development and wellbeing consultations.

#### Student Support

Macquarie University provides a range of support services for students. For details, visit <u>http://stu</u> dents.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
- <u>Student Advocacy</u> 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 <u>http://www.mq.edu.au/about\_us/</u>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.