



ACCG8226

CA - Business Performance

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>	5
<u>Unit Schedule</u>	6
<u>Policies and Procedures</u>	7

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General Information

Unit convenor and teaching staff

Sophia Su

sophia.su@mq.edu.au

Credit points

10

Prerequisites

Admission to MProfAccg and (ACCG6011 and ACCG6014 and ACST6003 and ECON6049 and ACCG8225) Students must successfully complete CA - Ethics and Business module prior to enrolling in this unit. Students should directly enroll in the Ethic and Business module directly with CA ANZ.

Corequisites

Co-badged status

Unit description

Business performance is concerned with equipping students with skills for critiquing the performance of a business and supporting business decision making. The ability to critique the performance of a business and provide advice in the execution of business strategy is an essential skill for Accountants. In this unit, students apply appropriate financial models in conjunction with non-financial factors in order to evaluate alternatives and determine appropriate business solutions. Students analyse financial and non-financial factors and develop a model that incorporates sensitivity analysis to support business investment decisions. Students then evaluate funding options to support these investment decisions. By engaging in activities and assessments, students develop and demonstrate skills for communicating their insights and recommendations to a variety of audiences.

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: Critically evaluate an organisation's performance and advise on improvements to business strategy and operations.

ULO2: Advise on investment and funding options to support business decision-making.

ULO3: Communicate appropriately with stakeholders about an organisation's performance and provide advice to support decision-making.

ULO4: Apply an ethical approach in assessing business performance and decision-making.

Assessment Tasks

Name	Weighting	Hurdle	Due
Case Study Business Analysis Report	30%	Yes	13th Feb 2023
Weekly Assessment	10%	No	3-7th Feb 2023
Case Study Presentation	30%	No	13th Feb 2023
MQ Final Exam	30%	No	7th March 2023

Case Study Business Analysis Report

Assessment Type ¹: Case study/analysis

Indicative Time on Task ²: 20 hours

Due: **13th Feb 2023**

Weighting: **30%**

This is a hurdle assessment task (see [assessment policy](#) for more information on hurdle assessment tasks)

Candidates prepare a report (2000 words) to support a strategic business decision. The ability to apply an ethical approach in decision-making will also be assessed.

Students are expected to attend the CA virtual workshops (3 hours), and complete and pass the CA final written case study report to pass the unit.

On successful completion you will be able to:

- Advise on investment and funding options to support business decision-making.
- Communicate appropriately with stakeholders about an organisation's performance and provide advice to support decision-making.
- Apply an ethical approach in assessing business performance and decision-making.

Weekly Assessment

Assessment Type ¹: Participatory task

Indicative Time on Task ²: 10 hours

Due: **3-7th Feb 2023**

Weighting: **10%**

Candidates analyse reports and evidence that document the performance of a business using a range of tools.

On successful completion you will be able to:

- Critically evaluate an organisation's performance and advise on improvements to business strategy and operations.
- Apply an ethical approach in assessing business performance and decision-making.

Case Study Presentation

Assessment Type ¹: Presentation

Indicative Time on Task ²: 20 hours

Due: **13th Feb 2023**

Weighting: **30%**

Recorded narration of presentation

Part B - Narrated PowerPoint

In the virtual workshop candidates work collaboratively in small groups of 5 where they integrate their individual analyses and insights. Following the Workshop, candidates prepare a presentation for the CEO using PowerPoint and narrated voiceover.

On successful completion you will be able to:

- Critically evaluate an organisation's performance and advise on improvements to business strategy and operations.
- Communicate appropriately with stakeholders about an organisation's performance and provide advice to support decision-making.
- Apply an ethical approach in assessing business performance and decision-making.

MQ Final Exam

Assessment Type ¹: Examination

Indicative Time on Task ²: 20 hours

Due: **7th March 2023**

Weighting: **30%**

Students are expected to sit and complete the MQ final exam.

On successful completion you will be able to:

- Critically evaluate an organisation's performance and advise on improvements to business strategy and operations.
- Advise on investment and funding options to support business decision-making.
- Communicate appropriately with stakeholders about an organisation's performance and provide advice to support 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 [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

Classes

During the session, students should attend weekly three-hour classes. The classes will be online (recorded). Additional consultation workshops will be also provided.

Required and Recommended Texts and/or Materials

CA study guide and any other resources provided on CA learning platform.

Unit Web Page

The web page for this unit can be found at: <http://ilearn.mq.edu.au>.

You should also contact the IT helpdesk if you need assistance with using this website. Alternatively, use the help feature provided. Make sure that when you have finished website that you Log Out. Failure to do so could allow unauthorised access to your account.

The following information will be available on the website:

- Assessment guide
- Important announcements

- Lecture notes
- Staff contact details
- Other relevant material

You are encouraged to regularly check the website and use it as an information and resource center to assist with your learning.

Unit Schedule

Week	Week Commencing	Chapter and topics	Assessments
1	16th January	1. Performance management 1.1. Strategic performance measurement framework	
2	23rd January	1. Performance management 1.2 Operational performance measurement	
3	30th January	1. Performance management 1.3 Analysing performance	1 st Feb – CA assessment 1 Pre-release case study available
4	6 th February	2. Insights for decision making 2.1 Introduction to decision making 2.2 Financial aspects of decision making 2.3 Financial modelling	3-7 Feb - CA Assessment 1 due 8 Feb – Assessments 2A and 2B available.
5	13 th February	2. Insights for decision making 2.4 Non-financial aspects of decision making 2.5 Dealing with uncertainty in decision making 2.6 Business valuation 2.7 Develop and communicate information and advice	13 Feb - CA Assessment 2 due
6	20 th February	3. Assessing financing options 3.1 Capital structure 3.2 Dividend policy 3.3 Financing options	23 or 25 Feb - Virtual workshop
7	27 th February	Revision & Prepare for MQ exam	

8	6 th March	MQ final exam	10 th March – CA Assessment 3 available
9	13 th March		15 th March – CA Assessment 3 written submission due

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 an](#)

[d 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.

