General Information

Unit convenor and teaching staff
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TBA

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 must 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**

<table>
<thead>
<tr>
<th>Name</th>
<th>Weighting</th>
<th>Hurdle</th>
<th>Due</th>
</tr>
</thead>
<tbody>
<tr>
<td>CA - Written Submission 1</td>
<td>20%</td>
<td>No</td>
<td>19th February</td>
</tr>
<tr>
<td>MQ Final Exam</td>
<td>30%</td>
<td>No</td>
<td>12th March</td>
</tr>
<tr>
<td>CA - Written Submission 2</td>
<td>40%</td>
<td>Yes</td>
<td>20th March</td>
</tr>
<tr>
<td>CA - Workshop participation and Communication</td>
<td>10%</td>
<td>No</td>
<td>29th February or 2nd March</td>
</tr>
</tbody>
</table>

**CA - Written Submission 1**
Assessment Type 1: Case study/analysis
Indicative Time on Task 2: 20 hours
Due: **19th February**
Weighting: **20%**

Students are required to apply their knowledge to discrete, scenario-based questions relating to topics covered in weeks 1-2 (According to MQ’s weekly schedule).

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.

**MQ Final Exam**
Assessment Type 1: Examination
Indicative Time on Task 2: 20 hours
Due: **12th March**
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.
- Apply an ethical approach in assessing business performance and decision-making.

CA - Written Submission 2

Assessment Type: Case study/analysis
Indicative Time on Task: 20 hours
Due: 20th March
Weighting: 40%

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

Students apply their knowledge to scenario-based questions that support strategic business decisions

Students are expected to complete and pass the CA final written submission to pass the unit.

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

CA - Workshop participation and Communication

Assessment Type: Participatory task
Indicative Time on Task: 10 hours
Due: 29th February or 2nd March
Weighting: 10%

Students attend a Virtual workshop (organised by CA), working in groups to complete tasks relating to communicating with stakeholders about an organisation’s performance and providing advice to support decision-making.

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.

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

## Unit Schedule

<table>
<thead>
<tr>
<th>Week</th>
<th>Week Commencing</th>
<th>Chapter and topics</th>
<th>Assessments</th>
</tr>
</thead>
</table>
| 1     | 22nd January    | 1. Performance management  
1.1 Strategic performance  
1.2 Key performance indicators  
1.3 Dashboard reporting to support decision-making  
1.4 Develop and communicate information and advice |             |
| 2     | 29th January    | 2. Managing and monitoring business performance  
2.1 Business planning  
2.2 Working capital management |             |
| 3     | 5th February    | 2. Managing and monitoring business performance  
2.3 Segment profitability analysis  
2.4 Target costing, supply chain analysis and outsourcing  
2.5 Analysing performance and reporting  
2.6 Applying professional judgement  
2.7 Ethics in decision making |             |
| 4     | 12th February   | 3. Business decisions - improving business performance  
3.1 Dealing with uncertainty in decision making  
3.2 Capital budgeting and investment decisions |             |
| 5     | 19th February   | 3. Business decisions - improving business performance  
3.3 Business valuations | 19th Feb - CA Assessment 1 due |
| 6     | 26th February   | 4. Assessing financing options  
4.1 Capital structure  
4.2 Dividend policy  
4.3 Financing options | 29th Feb or 2nd March - Virtual workshop |
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.

**Grading Policy**

<table>
<thead>
<tr>
<th>MQ component</th>
<th>CA component</th>
<th>Overall (MQ Final Grade)</th>
<th>Recommended Actions</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pass</td>
<td>Pass</td>
<td>Pass</td>
<td></td>
</tr>
<tr>
<td>Fail</td>
<td>Pass</td>
<td>Pass</td>
<td></td>
</tr>
<tr>
<td>Pass</td>
<td>Fail</td>
<td>Incomplete</td>
<td>Re-enrol with CA ANZ ONLY</td>
</tr>
<tr>
<td>Pass</td>
<td>FA</td>
<td>Incomplete</td>
<td>Re-enrol with CA ANZ ONLY</td>
</tr>
<tr>
<td>Fail</td>
<td>Pass</td>
<td>Fail</td>
<td>Re-enrol with MQ ONLY</td>
</tr>
<tr>
<td>Fail</td>
<td>Fail</td>
<td>Fail</td>
<td>Re-enrol with MQ and CA ANZ</td>
</tr>
<tr>
<td>Fail</td>
<td>FA</td>
<td>FA</td>
<td>Re-enrol with MQ and CA ANZ</td>
</tr>
</tbody>
</table>

- If a student passed the MQ component but failed the CA component, an Incomplete grade (UL) will be given. **Student must re-enrol in the failed unit with CA ANZ in the following session by submitting a CA Unit Enrolment form in AskMQ.** If the student does not undertake the CA component in the following session, the UL grade will be changed to a Fail (F) grade.
- If a student deferred the CA component in the session enrolled with MQ, they must inform Macquarie Business School (MQBS) by submitting an Ask.mq enquiry, so the grade can remain as UL for a session. Please note that the student will need to complete the CA component in the following session and based on the CA result, the grade will be finalised.
- If a student has failed the same CA component twice, the MQ Incomplete grade will be changed to a Fail grade, and the student will need to re-enrol in the failed unit with MQ and CA ANZ in the following session.
- **The UL grade will only be kept for one session.**
- Please note that all CA assessments are compulsory to pass a CA unit.
Student Support
Macquarie University provides a range of support services for students. For details, visit [http://students.mq.edu.au/support/](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/](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.