

## **MMBA8040**

# Accounting for Business Leaders: Enhancing Decision Making

Term 1, Online-scheduled-weekday 2025

Department of Accounting and Corporate Governance

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#### Disclaimer

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#### **General Information**

Unit convenor and teaching staff

Unit Convenor and Class Facilitator

Dr Milica Misic

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Unit 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

The unit will introduce you, the business leader, to essential accounting, accountability and corporate governance concepts. It supports your development of technical, theoretical, research, and communication skills that enhance the quality of your business judgments and decision-making. International and national contextual factors and theoretical frameworks are examined to gain valuable insights into the intricacies of business decision-making processes. 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 to analyse and interpret financial information and use management accounting information for managerial decision-making. Research skills and real-life complexities inherent in decision-making are highlighted to support making more holistic business 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:** Apply a range of corporate finance and accounting tools to make informed business decisions.

**ULO2:** Evaluate a range of financial and non-financial business indicators of an organisation's position and performance.

**ULO3:** Critically analyse the implications of an organisation's decisions/strategies for a range of stakeholders in view of the organisation's strategic considerations.

**ULO4:** Apply a range of theories, frameworks and methods to make informed holistic business decisions.

#### **General Assessment Information**

**Late Assessment Submission Penalty (written assessments)** 

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 11.55 pm. 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 apply for Special Consideration.

#### **Assessment Tasks**

Name	Weighting	Hurdle	Due
Online Participation	10%	No	In designated weeks - TBA
Class Test	20%	No	During the week 6 class
Syndicate Report	20%	No	Sunday of week 9 at 11.55 pm (Sydney time - AEDT)
Final Exam	50%	No	During the University formal examination period - TBA

## Online Participation

Assessment Type 1: Participatory task Indicative Time on Task 2: 10 hours

Due: In designated weeks - TBA

Weighting: 10%

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

On successful completion you will be able to:

- Apply a range of corporate finance and accounting tools to make informed business decisions.
- Evaluate a range of financial and non-financial business indicators of an organisation's position and performance.
- Critically analyse the implications of an organisation's decisions/strategies for a range of stakeholders in view of the organisation's strategic considerations.
- Apply a range of theories, frameworks and methods to make informed holistic business decisions.

#### Class Test

Assessment Type 1: Quiz/Test Indicative Time on Task 2: 15 hours Due: **During the week 6 class** 

Weighting: 20%

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

On successful completion you will be able to:

- Apply a range of corporate finance and accounting tools to make informed business decisions.
- Evaluate a range of financial and non-financial business indicators of an organisation's position and performance.
- Apply a range of theories, frameworks and methods to make informed holistic business decisions.

### Syndicate Report

Assessment Type 1: Project Indicative Time on Task 2: 25 hours

Due: Sunday of week 9 at 11.55 pm (Sydney time - AEDT)

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 a range of corporate finance and accounting tools to make informed business decisions.
- Evaluate a range of financial and non-financial business indicators of an organisation's position and performance.
- Critically analyse the implications of an organisation's decisions/strategies for a range of stakeholders in view of the organisation's strategic considerations.
- Apply a range of theories, frameworks and methods to make informed holistic business decisions.

#### Final Exam

Assessment Type 1: Examination Indicative Time on Task 2: 15 hours

Due: During the University formal examination period - TBA

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 a range of corporate finance and accounting tools to make informed business decisions.
- Evaluate a range of financial and non-financial business indicators of an organisation's position and performance.
- Apply a range of theories, frameworks and methods to make informed holistic business decisions.

- 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>&</sup>lt;sup>1</sup> If you need help with your assignment, please contact:

<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

## **Delivery and Resources**

See MMBA8040 iLearn for details.

#### **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
- · 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/support/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 Policy Central (https://policies.mq.e du.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.mg.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>connect.mq.edu.au</u> or if you are a Global MBA student contact <u>globalmba.support@mq.edu.au</u>

## 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 and maths support</u>, academic skills development and wellbeing consultations.

## Student Support

Macquarie University provides a range of support services for students. For details, visit <a href="http://students.mq.edu.au/support/">http://students.mq.edu.au/support/</a>

#### **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
- <u>Safety support</u> 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 the Service Connect Portal, or contact Service Connect.

#### IT Help

For help with University computer systems and technology, visit <a href="http://www.mq.edu.au/about\_us/">http://www.mq.edu.au/about\_us/</a> 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.

Unit guide MMBA8040 Accounting for Business Leaders: Enhancing Decision Making

Unit information based on version 2025.04 of the Handbook