

## **MMBA8040**

# Accounting for Business Leaders: Enhancing Decision Making

Term 3, 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 professor

Chris Patel

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Contact via Email.

4 Eastern Road, Office 334

I will be available after seminars. Feel free to email be for consultation.

Moderator

Dr Milica Misic

milica.misic@mq.edu.au

Contact via Email.

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 11.55pm. 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 <a href="Special Consideration">Special Consideration</a>.

#### **Assessment Tasks**

Name	Weighting	Hurdle	Due
Formal and Observed Learning : Class Test	25%	No	Tuesday 12 August, 6 to 7.20 pm Sydney Time
Professional Practice: Syndicate Business Analysis	25%	No	Tuesday 26 August 11.55 pm Sydney Time
Formal and Observed Learning: Final Exam	50%	No	To be advised.

Formal and Observed Learning: Class Test

Assessment Type 1: Quiz/Test Indicative Time on Task 2: 15 hours

Due: Tuesday 12 August, 6 to 7.20 pm Sydney Time

Unit guide MMBA8040 Accounting for Business Leaders: Enhancing Decision Making

Weighting: 25%

The purpose of this assessment is for you to demonstrate the expertise you have gained in this

unit.

You will complete an open-book guiz during mid-term based on content covered in class.

Important details about the quiz will be available on the unit iLearn page.

#### Skills in focus:

- · Discipline knowledge
- · Critical thinking
- Problem solving
- · Work readiness
- Digital Skills

Deliverable: Open-book online quiz

This is an individual assessment.

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.

#### Professional Practice: Syndicate Business Analysis

Assessment Type 1: Project

Indicative Time on Task 2: 20 hours

Due: Tuesday 26 August 11.55 pm Sydney Time

Weighting: 25%

The purpose of this assessment is for you to work with your peers to undertake research and analysis of a range of aspects of a company listed on the Australian Securities Exchange and provide critiques and recommendations.

Your team will research and prepare a written report that encompasses the topics covered in the unit

#### Skills in focus:

- · Discipline knowledge
- · Critical thinking and Problem solving
- · Communication and Collaboration
- · Work readiness
- Digital skills
- Global, ethical and environmental citizenship

**Deliverable:** Written group report [max. 2,500 words]

This is a group assessment.

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.

#### Formal and Observed Learning: Final Exam

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

Due: **To be advised.** Weighting: **50%** 

The purpose of this assessment is for you to demonstrate the expertise you have gained in this unit.

You will participate in a 2-hour online open-book exam held during the University Examination period. You are not required to be on-campus to sit the final exam. Important information about the exam will be made available on the unit iLearn page. You should also review the MQ Exams website for general tips: https://students.mq.edu.au/study/assessment-exams/exams

Deliverable: Open-book online exam

This is an individual assessment.

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.

## **Delivery and Resources**

See MMBA8040 ilearn for details.

#### **Unit Schedule**

Relevant details are provided in ilearn. Please note that the workshop delivery requires that you study the unit schedule and the required readings at least one week before the class.

## **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 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.

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

<sup>&</sup>lt;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

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</u> maths support, 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>

#### **Academic Success**

<u>Academic Success</u> 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
- <u>Student Advocacy</u> 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 information based on version 2025.05 of the Handbook