# ACCG6003

## Managing Finance

Session 2, In person-scheduled-weekday, North Ryde 2026

*Department of Accounting and Corporate Governance*

## Contents

# General Information

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| Unit convenor and teaching staff<br>Jeffrey Wong<br>jeffrey.wong@mq.edu.au |
| Credit points<br>10 |
| Prerequisites |
| Corequisites |
| Co-badged status |
| Unit description<br>This unit equips students with the tools and techniques required to analyse and interpret financial and economic data and financial accounting statements, analyse and assess performance of business units, evaluate investment projects, and understand financial markets and the economic environment. Finance, accounting, and economic theory is applied with the aim of providing a coherent framework and insights to assist in making reasoned managerial 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:** Identify and describe models employed in management decision making to solve problems

**ULO2:** Apply finance, accounting and economic theories, frameworks and methods to make sound business decisions

**ULO3:** Critically analyse the implications of a firm's decisions/strategies for a range of stakeholders in view of the firm's sustainability considerations

**ULO4:** Evaluate a range of business indicators to measure and track the firm's value creation

# General Assessment Information

***Late Submission Penalties***

If you submit your assessment late, 5% of the total possible marks will be deducted for each day (including weekends), up to 7 days. Submissions more than 7 days late will receive a mark of 0.

Example 1 (out of 100):

If you score 85/100 but submit **20 hours late**, you will lose **5 marks** and receive **80/100**.

Example 2 (out of 30):

If you score 27/30 but submit **20 hours late**, you will lose **1.5 marks** and receive **25.5/30**.

**Extensions**

*Automatic short extension*: Some assessments are eligible for automatic short extension. You can only apply for an automatic short extension before the due date.

*Special Consideration*: If you need more time due to serious issues and for any assessments that are not eligible for Short Extension, you must apply for Special Consideration. Need help? Review the Special Consideration page for further details.

# Assessment Tasks

| Name | Weighting | Hurdle | Due | Groupwork/Individual | Short Extension | AI Approach |
|---|---|---|---|---|---|---|
| Professional practice: Financial ratios | 20% | No | 04/09/2026 | Individual | Yes | Open AI |
| Professional practice: Organisational performance | 40% | No | 23/10/2026 | Individual | Yes | Open AI |
| Formal examination | 40% | No | Final Exam Period | Individual | No | Observed |

## Professional practice: Financial ratios

Assessment Type [1]: Professional task
Indicative Time on Task [2]: 15 hours
Due: **04/09/2026**
Weighting: **20%**
Groupwork/Individual: Individual
Short extension [3]: Yes
AI Approach: Open AI

The purpose of this assessment is for you to develop your ability to perform financial ratio analysis over a five-year period and communicate actionable insights.

You will analyse the annual financial statements of an ASX-listed Australian company and produce a written report summarising your key findings.

**Skills in focus:**

- Critical thinking and problem solving
- Discipline knowledge
- Work readiness
- Communication skills

**Deliverable(s):** Written report [max 1500 words]

Individual assessment

On successful completion you will be able to:

- Identify and describe models employed in management decision making to solve problems

## Professional practice: Organisational performance

Assessment Type [1]: Professional task
Indicative Time on Task [2]: 30 hours
Due: **23/10/2026**
Weighting: **40%**
Groupwork/Individual: Individual
Short extension [3]: Yes
AI Approach: Open AI

The purpose of this assessment is for you to critically analyse various aspects of a company listed on the Australian Stock Exchange, evaluating its organisational health in relation to its stated goals and sustainability objectives.

You will conduct a comprehensive review of the company and produce a business report outlining your findings and insights.

**Skills in focus:**

- Critical thinking and problem solving
- Work readiness
- Discipline knowledge
- Communication skills

**Deliverable(s):** Written report [max 3500 words]

Individual assessment

On successful completion you will be able to:

- Apply finance, accounting and economic theories, frameworks and methods to make sound business decisions
- Critically analyse the implications of a firm's decisions/strategies for a range of stakeholders in view of the firm's sustainability considerations
- Evaluate a range of business indicators to measure and track the firm's value creation

## Formal examination

Assessment Type [1]: Examination
Indicative Time on Task [2]: 30 hours
Due: **Final Exam Period**
Weighting: **40%**
Groupwork/Individual: Individual
Short extension [3]: No
AI Approach: Observed

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

You will participate in a 2-hour exam held during the University Examination period.

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.

**Deliverable(s):** Formal exam

Individual assessment

On successful completion you will be able to:

- Identify and describe models employed in management decision making to solve problems
- Apply finance, accounting and economic theories, frameworks and methods to make sound business decisions
- Evaluate a range of business indicators to measure and track the firm's value creation

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[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
- Academic Success 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.

[3] An automatic short extension is available for some assessments. Apply through the Service Connect Portal.

# Delivery and Resources

**Required Text:** Gowthorpe, C (2024), Business Accounting & Finance, 6th edition, Cengage, ISBN: 9781473791275

# Unit Schedule

| Week | Topic | Details |
|---|---|---|
| 1 | Financial Accounting 1 | Dual Entry/Balance Sheet |
| 2 | Financial Accounting 2 | Accrual Accounting/Depreciation |
| 3 | Financial Accounting 3 | Income Statement/Cash Flow Statement |
| 4 | Financial Ratio Analysis | |
| 5 | Financial Mathematics/Cost of Capital | Estimating WACC |
| 6 | Equity Valuation 1 | Discounted Cash Flow Model |
| 7 | Equity Valuation 2 | Abnormal Earnings/Price Multiple Model |
| 8 | Financial Assets | Common and Preferred Shares/Loan and Bond/Money Market Instruments |
| Mid-session break (Recess) | | |
| 9 | Capital Structure and Payout | |
| 10 | Corporate Liquidity | Managing Working Capital |
| 11 | Debt Valuation | Debt Valuation/Yield Curve |
| 12 | Mutual Fund/Accrual Anomaly | |
| 13 | Revision | |

# 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.

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 connect.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.

# Student Support

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

## Academic Success

Academic Success provides resources to develop your English language proficiency, academic writing, and communication skills.

- Ask a Study Coach
- 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 the Service Connect Portal, or contact Service Connect.

## IT Help

For help with University computer systems and technology, visit https://students.mq.edu.au/support/technology/service-desk.

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.

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Unit information based on version 2026.03 of the Handbook