

## Course Outline

**Code: EMB755**

**Title: Financial Report Analysis**

<b>Faculty:</b>	Arts, Business and Law
<b>School:</b>	Business
<b>Teaching Session:</b>	Session 1
<b>Year:</b>	2019
<b>Course Coordinator:</b>	Doug Watson   <a href="mailto:dwatson2@usc.edu.au">dwatson2@usc.edu.au</a>
<b>Course Moderator:</b>	Dr Peter Baxter

Please go to the USC website for up to date information on the teaching sessions and campuses where this course is usually offered.

### **1. What is this course about?**

#### **1.1 Description**

The course covers evaluation of financial performance using quantitative and qualitative analyses of financial statements. The process is designed to provide managers with an understanding of how financial statements can be analysed for the purpose of financing, investing and operating decisions.

#### **1.2 Field trips, WIL placements or activities required by professional accreditation**

Nil

### **2. What level is this course?**

700 level Specialised - Demonstrating a specialised body of knowledge and set of skills for professional practice or further learning. Advanced application of knowledge and skills in unfamiliar contexts.

### **3. What is the unit value of this course?**

6 units

#### 4. How does this course contribute to my learning?

<b>Specific Learning Outcomes</b> On successful completion of this course, you should be able to:	<b>Assessment tasks</b> You will be assessed on the learning outcomes in task/s:	<b>Graduate Qualities or Professional Standards mapping</b> Completing these tasks successfully will contribute to:
Identify and apply tools and techniques for the appropriate analysis of financial statements.	1 and 2	Knowledgeable.
Critically analyse the information contained in the financial statements and all associated notes which form part of the financial report of an organisation.	2	Creative and critical thinkers.
Write an effective report that provides justification for decision making.	2	Empowered.

#### 5. Am I eligible to enrol in this course?

Refer to the [USC Glossary of terms](#) for definitions of “pre-requisites, co-requisites and anti-requisites”.

##### 5.1 Enrolment restrictions

Must be enrolled in BU791

##### 5.2 Pre-requisites

Nil

##### 5.3 Co-requisites

Nil

##### 5.4 Anti-requisites

MBA705

##### 5.5 Specific assumed prior knowledge and skills (where applicable)

Nil

#### 6. How am I going to be assessed?

##### 6.1 Grading scale

Standard – High Distinction (HD), Distinction (DN), Credit (CR), Pass (PS), Fail (FL)

##### 6.2 Details of early feedback on progress

There will be a small multiple choice test administered at the end of the first weekend to determine student progress and need for any additional support

### 6.3 Assessment tasks

Task No.	Assessment Product	Individual or Group	Weighting %	What is the duration / length?	When should I submit?	Where should I submit it?
1	Examination	Individual	50%	1 hour	9th February 2019	In Class
2	Report	Individual	50%	Approx. 1,500 words	Before midnight on 25th February 2019	Online Assignment Submission with Plagiarism check
			100%			

#### Assessment 1: Mid-session test

<b>Goal:</b>	To provide you with an opportunity to demonstrate your understanding and application of the material covered in the first 3 workshops of the course.
<b>Product:</b>	Examination
<b>Format:</b>	The test will comprise a number of multiple choice questions and will be closed book. You will have 1 hour at the start of workshop 4 to complete the test.
<b>Criteria:</b>	Understanding and application of financial analysis tools and concepts covered in the first 3 workshops of the course.

#### Assessment Task 2: Financial analysis report

<b>Goal:</b>	To enable you to prepare a report that analyses the financial statements of a business/company and evaluates its financial position, performance and future directions.
<b>Product:</b>	Report
<b>Format:</b>	This assessment task requires you to analyse the financial performance and position of either your own business/company or an Australian publicly listed company of your choice. Your report should present and justify your analysis and recommendations concerning the business/company at an executive level of experience. More details of the requirements for the report will be provided during the first 3 workshops.
<b>Criteria:</b>	<ul style="list-style-type: none"> <li>• Identification and application of appropriate financial analysis tools.</li> <li>• Critical analysis of financial information.</li> <li>• Effective communication skills</li> </ul>

## 7. Directed study hours

Location:	Directed study hours for location:
oncampus	18 hours in distributed block format

## 8. What resources do I need to undertake this course?

Please note that course information, including specific information of recommended readings, learning activities, resources, weekly readings, etc. are available on the course Blackboard site. Please log in as soon as possible.

### 8.1 Prescribed text(s) or course reader

There is no prescribed text for this course. Required readings will be made available on.

### 8.2 Specific requirements

N/A

## 9. How are risks managed in this course?

Health and safety risks for this course have been assessed as low.

It is your responsibility as a student to review course material, search online, discuss with lecturers and peers, and understand the health and safety risks associated with your specific course of study. It is also your responsibility to familiarise yourself with the University's general health and safety principles by reviewing the [online Health Safety and Wellbeing training module for students](#), and following the instructions of the University staff.

## 10. What administrative information is relevant to this course?

### 10.1 Assessment: Academic Integrity

Academic integrity is the ethical standard of university participation. It ensures that students graduate as a result of proving they are competent in their discipline. This is integral in maintaining the value of academic qualifications. Each industry has expectations and standards of the skills and knowledge within that discipline and these are reflected in assessment.

Academic integrity means that you do not engage in any activity that is considered to be academic fraud; including plagiarism, collusion or outsourcing any part of any assessment item to any other person. You are expected to be honest and ethical by completing all work yourself and indicating in your work which ideas and information were developed by you and which were taken from others. You cannot provide your assessment work to others. You are also expected to provide evidence of wide and critical reading, usually by using appropriate academic references.

In order to minimise incidents of academic fraud, this course may require that some of its assessment tasks, when submitted to Blackboard, are electronically checked through SafeAssign. This software allows for text comparisons to be made between your submitted assessment item and all other work that SafeAssign has access to.

### 10.2 Assessment: Additional requirements

#### Eligibility for Supplementary Assessment

Your eligibility for supplementary assessment in a course is dependent of the following conditions applying:

- a) The final mark is in the percentage range 47% to 49.4%
- b) The course is graded using the Standard Grading scale
- c) You have not failed an assessment task in the course due to academic misconduct

### 10.3 Assessment: Submission penalties

Late submission of assessment tasks will be penalised at the following maximum rate:

- 5% (of the assessment task's identified value) per day for the first two days from the date identified as the due date for the assessment task.
- 10% (of the assessment task's identified value) for the third day
- 20% (of the assessment task's identified value) for the fourth day and subsequent days up to and including seven days from the date identified as the due date for the assessment task.
- A result of zero is awarded for an assessment task submitted after seven days from the date identified as the due date for the assessment task.

Weekdays and weekends are included in the calculation of days late.

To request an extension, you must contact your Course Coordinator and supply the required documentation to negotiate an outcome.

### 10.4 Study help

In the first instance, you should contact your tutor, then the Course Coordinator. Additional assistance is provided to all students through Academic Skills Advisers. To book an appointment or find a drop-in session go to [Student Hub](#).

Contact Student Central for further assistance: +61 7 5430 2890 or [studentcentral@usc.edu.au](mailto:studentcentral@usc.edu.au)

### 10.5 Links to relevant University policy and procedures

For more information on Academic Learning & Teaching categories including:

- Assessment: Courses and Coursework Programs
- Review of Assessment and Final Grades
- Supplementary Assessment
- Administration of Central Examinations
- Deferred Examinations
- Student Academic Misconduct
- Students with a Disability

Visit the USC website:

<http://www.usc.edu.au/explore/policies-and-procedures#academic-learning-and-teaching>

### 10.6 General Enquiries

In person:

- **USC Sunshine Coast** - Student Central, Ground Floor, Building C, 90 Sippy Downs Drive, Sippy Downs
- **USC SouthBank** - Student Central, Building A4 (SW1), 52 Merivale Street, South Brisbane
- **USC Gympie** - Student Central, 71 Cartwright Road, Gympie
- **USC Fraser Coast** - Student Central, Student Central, Building A, 161 Old Maryborough Rd, Hervey Bay
- **USC Caboolture** - Student Central, Level 1 Building J, Cnr Manley and Tallon Street, Caboolture

Tel: +61 7 5430 2890

Email: [studentcentral@usc.edu.au](mailto:studentcentral@usc.edu.au)

### Appendix 1 Course content

Teaching Week / Module	What key concepts/content will I learn?	What activities will I engage in to learn the concepts/content?	
		Directed Study Activities	Independent Study Activities
1	Workshop 1: Introduction to financial statements	Workshop activities	Readings on Blackboard
2	Workshop 2: Basics of financial statement analysis	Workshop activities	Readings on Blackboard
3	Workshop 3 Analysis of liquidity and leverage	Workshop activities	Readings on Blackboard
4	Workshop 4: Analysis of profitability	Workshop activities	Readings on Blackboard
5	Workshop 5: Analysis of cash flows and investments	Workshop activities	Readings on Blackboard
6	Workshop 6: Expanded analysis of financial statements	Workshop activities	Readings on Blackboard

Please note that the course activities may be subject to variation.

#### **Public Holidays**

Australia Day Holiday – Monday 28<sup>th</sup> Jan 2019