



ACCT 5034 Analysis and Visualisation of Financial Data
Assessment TWO: Worksheet and Presentation – Marking Guide (30%)
Semester 2, 2025

A. General information of the case study

- This is an individual assignment, worth **30%** of your final mark.
- The assignment has two components:
 - **Worksheet (10%)** – Word document with tables, figures, and a 200-word report
 - **Presentation (20%)** – Recorded answers to guided questions
- The worksheet report must not exceed 200 words (excluding tables/figures).
- The deadline is **Friday, 19 September 2025 – 19:00 (AWST)**. Include your name and student ID on the cover sheet.
- Submit electronically via Blackboard.
- Submission must comply with Curtin University's Turnitin requirements.

B. Context

Policy makers and regulatory authorities are increasingly concerned with the relationship between environmental, social, and governance (ESG) performance and corporate financial outcomes. A particular area of interest is understanding which factors of ESG contribute to investor satisfaction after controlling firm characteristics (EBIT, total assets, ROA, and Leverage, measured by Tobin's Q (the ratio of the market value of a firm to the replacement cost of its assets)).

The dataset *Assessment2* includes both ESG indicators—namely, the overall ESG score (*ESG_Score*), environmental score (*Env_Score*), social score (*Social_Score*), and governance score (*Gov_Score*)—and a range of financial variables, including:

- Earnings Before Interest and Taxes (*EBIT*) – an indicator of operating performance
- Return on Assets (*ROA*) – net income relative to total assets

- Total Assets (*Total_Asset*) and Total Liabilities (*Total_Liabilities*) – measures of firm size and financial obligations
- Leverage (Leverage) – the ratio of total debt to total assets or equity

The dataset contains observations for companies listed in **Australia** and **New Zealand**

C. Worksheet Component (10%) – Task Requirements

You are required to apply the SOAR framework (Specify, Obtain, Analyse, Report) to the dataset *Assessment_2_data.xlsx*, which contains ESG and financial variables for firms in Australia and New Zealand.

1. Specify

- ✓ Formulate research questions such as: Which ESG factors are most strongly associated with **Tobin's Q**? Do these associations differ between Australia and New Zealand?

2. Obtain

- ✓ Prepare and clean the dataset by addressing missing values, removing duplicate entries, and applying appropriate transformations for large-scale variables (e.g., Earnings Before Interest and Taxes (*EBIT*), Total Assets (*Total_Asset*), Total Liabilities (*Total_Liabilities*)).

3. Analyse

- ✓ **Time-series graphs:** Create line charts for *ESG_Score*, *Env_Score*, *Social_Score*, and *Gov_Score* using pivot tables (average values by year). Present results separately for **Australia** and **New Zealand**.

Insert screenshots of the graphs into your Word document.

- ✓ **Descriptive statistics:** Present a table in your word document with mean, median, standard deviation, minimum, and maximum for all variables.
- ✓ **Regression analysis:** Run regressions with Tobin's Q as the dependent variable and the following as independent variables: *ESG_Score*, *Env_Score*, *Social_Score*, *Gov_Score*, *EBIT*, *Total_Asset*, *Total_Liabilities*, *ROA*, and *Leverage*. Estimate models separately for Australia and New Zealand.


Present results in a table in your word documents (coefficients, R^2 , Adjusted R^2 , significance), followed by a brief comparison of differences and similarities across the two countries.

4. Report

- ✓ Summarise your findings in a SOAR-style executive report (maximum 200 words). The report should integrate key results from the graphs, descriptive statistics, and regression analysis, and highlight implications for policy makers and investors.

D. Presentation Component (20%)

Prepare a recorded presentation (Echo360), answering:

1. What data cleaning steps were required? 
2. What ESG trends did you observe over time (by country)?
3. What did descriptive statistics reveal about company performance?
4. Which variables significantly influenced Tobin's Q in your regressions?
5. How did results differ between Australia and New Zealand?
6. What are the main implications for policy makers and investors?
7. What limitations should be considered?

CONNECT QUESTIONS (To be answered using a recorded presentation, you must use Echo360 Universal Capture (previously Personal Capture) App to record)

E. Written Report Submission Requirement

You are required to summarise your findings in a SOAR-style executive report (maximum 200 words).

The report must be submitted as a Microsoft Word document that includes:

- A cover page with your full name and student ID
- Screenshots of visualisations (time-series graphs)
- Tables of descriptive statistics and regression results

Save your file using the following naming convention:

- FullName_StudentID_Bentley.docx (e.g., RashidZaman_0978948_Bentley.docx)

Submit the file electronically via the Assessments tab of the Unit Blackboard site.

F. Presentation Submission Requirement (20%)

The presentation must be recorded using **Echo360 Universal Capture** (formerly Personal Capture), Curtin's approved tool for student recordings.

Once you have completed your recording, you must submit it through the **Assessment 2 Presentation submission point** in Blackboard. You may do this in either of the following ways:

1. Upload your MP4 file directly into Blackboard.
2. Submit your Echo360 cloud link (copy the shareable link from your Echo360 Library and paste it into the Blackboard submission text box).

Important:

- All submissions must be made via Blackboard. Submissions by email will not be accepted.
- Ensure that your file or link is accessible and fully playable before the deadline.
- Late submissions will be managed in accordance with Curtin's Assessment and Student Progression Manual.

G. Marking criteria

The assignment will be assessed on the accuracy and completeness of the analysis, the quality of the visualisations and tables, the clarity and conciseness of the SOAR report, and the effectiveness of the presentation. Marks will also reflect the depth of interpretation, the ability to compare results across countries, and the standard of written and spoken communication demonstrated. Please refer to the detailed marking guide in **Appendix I** for the breakdown of marks and ensure that your submission addresses all requirements specified in the guide.

Appendix I

Worksheet (10%) – Word document – Marking Guide				
Criteria	Excellent (8–10 marks)	Good (6–7 marks)	Fair (3–5 marks)	Needs Improvement (0–2 marks)
Time-series graphs (ESG_Score, Env_Score, Social_Score, Gov_Score)	Graphs are accurate, well-labelled, and clearly show yearly averages; insightful comparison between Australia and New Zealand.	Graphs are correct and labelled; some comparisons attempted, with reasonable clarity.	Graphs produced but contain errors, lack clear labelling, or comparisons are weak.	Graphs missing, incorrect, or not well presented.
Descriptive statistics table	Complete, accurate, well-formatted table (mean, median, SD, min, max for all variables) with brief commentary on anomalies and patterns.	Mostly complete and accurate; table formatted adequately; some commentary included.	Incomplete or partially incorrect; formatting inconsistent; little or no commentary.	Table largely inaccurate, not well presented, or missing.
Regression analysis (Australia and NZ)	Regression models estimated correctly; results table includes coefficients, R^2 , Adjusted R^2 , significance; clear interpretation and comparison across countries.	Models mostly correct; table presented with some interpretation; limited comparison across countries.	Models attempted but contain errors or missing variables; table unclear; weak interpretation.	Major errors in models or missing results; no meaningful interpretation.
SOAR report (200 words max.)	Clear, concise, professional; fully applies SOAR (Specify, Obtain, Analyse, Report); excellent summary of findings and implications for policy makers and investors.	Mostly clear; SOAR applied with minor gaps; useful summary with some implications.	Basic summary; SOAR coverage incomplete; limited insight; lacks clarity.	Missing, unclear, exceeds word limit, or not in SOAR format.

Presentation (20%) – Echo360 recording – Marking Guide				
Criteria	Excellent (16–20 marks)	Good (11–15 marks)	Fair (6–10 marks)	Needs Improvement (0–5 marks)
Content coverage	All guided questions answered thoroughly with evidence from analysis; strong understanding of ESG and financial linkages demonstrated.	Most questions answered with reasonable detail; analysis referenced but not always explained fully.	Some questions missed or answered superficially; weak use of evidence from analysis.	Few or no questions answered meaningfully; content superficial or incorrect.
Interpretation & insight	Goes beyond description; provides critical interpretation of results; explains AU/NZ differences; draws clear implications for investors and regulators.	Provides reasonable interpretation; some implications drawn; limited depth.	Mostly descriptive; interpretation weak; implications vague or absent.	No interpretation; superficial or irrelevant discussion.
Communication & professionalism	Clear, engaging, and professional delivery; logical structure, effective pacing, and confident presentation style.	Generally clear and professional; minor weaknesses in flow or delivery.	Somewhat unclear, unstructured, or hesitant delivery; professionalism inconsistent.	Unclear, unprofessional, poorly structured, or difficult to follow.