



BFA704
Organisational Risk, Technology and
Accounting Information Systems
Semester One 2007

School of Accounting and Corporate Governance

Faculty of Business

Unit Outline

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Unit description

This graduate unit provides students with an appreciation of the purpose, nature and operation of the accounting information system. The focus of the unit is on technology and the information system, and the implications of both for the accountant and the profession. Alongside the traditional considerations, knowledge management, e-business and changing technology are considered in terms of the implications of change on the accounting professional and the accounting information system. An introduction to risk and risk management at an organisational level is also covered in this unit, since a major function of an information system is to assist in managing risk uncertainty.

Learning outcomes

On completion of this unit, you should be able to:

1. Explain the role of accountants in analysing, designing, using and evaluating information systems;
2. Analyse the role of an accounting information system within a business organisation and its importance in providing relevant and reliable information to decision makers;
3. Discuss the transaction processing systems that are in place to allow the production of financial, management and strategic information for organisations;
4. Assess the implications of changing technology, e-business and knowledge management on organisations, and the importance of risk management; and
5. Discuss the role of risk in a business environment with particular reference to accountants.

Evidences of intended learning outcomes

Upon successful completion of this unit a student should be able to demonstrate evidence of attaining each of the intended learning outcomes at one of the passing levels listed:

1. Explain the role of accountants in analysing, designing, using and evaluating information systems

Assessment	Evidence
HD level:	Communicated evidence of a deep and comprehensive understanding of the role of accountants in analysing, designing, using and evaluating information systems
DN level:	Communicated evidence of a deep or comprehensive understanding of the role of accountants in analysing, designing, using and evaluating information systems
CR level:	Communicated evidence of a good understanding of the role of accountants in analysing, designing, using and evaluating information systems
PP level:	Communicated evidence of an adequate but limited understanding of the role of accountants in analysing, designing, using and evaluating information systems
NN level:	Failed to communicate evidence of an understanding of the role of accountants in analysing, designing, using and evaluating information systems

2. Analyse the role of an accounting information system within a business organisation and its importance in providing relevant and reliable information to decision makers

Assessment	Evidence
HD level:	Demonstrated significant and convincing insight into the role of an accounting information system within a business organisation and its importance in providing relevant and reliable information to decision makers
DN level:	Demonstrated a very good grasp of the role of an accounting information system within a business organisation and its importance in providing relevant and reliable information to decision makers
CR level:	Demonstrated a clear grasp of the role of an accounting information system within a business organisation and its importance in providing relevant and reliable information to decision makers
PP level:	Demonstrated an adequate but limited understanding of the role of an accounting information system within a business organisation and its importance in providing relevant and reliable information to decision makers
NN level:	Failed to demonstrate understanding of the role of an accounting information system within a business organisation and its importance in providing relevant and reliable information to decision makers

3. Discuss the transaction processing systems that are in place to allow the production of financial, management and strategic information for organisations

Assessment	Evidence
HD level:	Demonstrated significant insight into the transaction processing systems that are in place to allow the production of financial, management and strategic information for organisations
DN level:	Demonstrated a very good understanding of the transaction processing systems that are in place to allow the production of financial, management and strategic information for organisations
CR level:	Demonstrated a good understanding of the transaction processing systems that are in place to allow the production of financial, management and strategic information for organisations
PP level:	Demonstrated an adequate but limited understanding of the transaction processing systems that are in place to allow the production of financial, management and strategic information for organisations
NN level:	Failed to demonstrate an understanding of the transaction processing systems that are in place to allow the production of financial, management and strategic information for organisations

4. Assess the implications of changing technology, e-business and knowledge management on organisations, and the importance of risk management

Assessment	Evidence
HD level:	Demonstrated significant insight into the implications of changing technology, e-business and knowledge management on organisations and the role of risk management
DN level:	Demonstrated a very good understanding of the implications of changing technology, e-business and knowledge management on organisations and the role of risk management
CR level:	Demonstrated a good understanding of the implications of changing technology, e-business and knowledge management on organisations and the role of risk management
PP level:	Demonstrated an adequate but limited understanding of the implications of changing technology, e-business and knowledge management on organisations and the role of risk management
NN level:	Failed to demonstrate an understanding of the implications of changing technology, e-business and knowledge management on organisations and the role of risk management

5. Discuss the role of risk in a business environment with particular reference to accountants.

Assessment	Evidence
HD level:	Demonstrated a deep and insightful understanding of the role of risk in a business environment, with particular reference to accountants
DN level:	Demonstrated a very convincing understanding of the role of risk in a business environment, with particular reference to accountants
CR level:	Demonstrated a good understanding of the role of risk in a business environment, with particular reference to accountants
PP level:	Demonstrated an adequate but limited understanding of the role of risk in a business environment, with particular reference to accountants
NN level:	Was unable to demonstrate an understanding of the role of risk in a business environment, with particular reference to accountants

Generic graduate attributes

Successful completion of this unit will contribute to the development of the following Generic Graduate Attributes and descriptors, which have been identified by the University. A number of exemplars follow each Generic Graduate Attribute below, along with examples in brackets to illustrate where in the Unit the attributes are developed and/or assessed:

1. **Knowledge** (Descriptor: Graduates will have an in-depth knowledge in their chosen field of study and the ability to apply that knowledge in practice. They will be prepared for life-long learning in pursuit of personal and professional development.)
 - a. Apply appropriate technical and information skills (*application of information modelling skills*);
 - b. Identify, evaluate and implement personal learning strategies (*individual learning from WebCT material*);
 - c. Learn both independently and cooperatively (*most seminar sessions*);
 - d. Learn new skills and apply learning to new situations (*case studies*).

2. **Communication Skills** (Descriptor: Graduates will be able to communicate effectively across a range of contexts.)

- a. Demonstrate oral, written and graphic communication, using technology as appropriate (*assignments and seminars*);
 - b. Present well-reasoned arguments (*assignments, seminars and examination*);
 - c. Access, organise and present information, particularly through technology-based activity (*most assessment activities including WebCT activities*);
 - d. Listen to and evaluate the views of others (*seminars*)
3. **Problem-solving Skills** (Descriptor: Graduates will be effective problem-solvers, capable of applying logical, critical and creative thinking to a range of problems. They will have developed competencies in information literacy.)
- a. Identify critical issues in organisational risk, technology and accounting information systems (*most seminar sessions; most assessment activities including the report*);
 - b. Conceptualise problems and formulate a range of solutions (*case studies and assignments*);
 - c. Work effectively with others (*seminar group activities*);
 - d. Find, acquire, evaluate, manage and use relevant information in a range of media (*most assessment activities including the presentation, readings*).
4. **Social Responsibility** (Descriptor: Graduates will act ethically, with integrity and social responsibility.)
- a. Acknowledge the social and ethical implications of their actions (*in referencing in some assessment tasks*);
 - b. Appreciate the impact of social change (*in evaluation of technological change*).

Prior knowledge &/or skills

While prior knowledge of organisational risk, technology and accounting information systems is not assumed in this unit, students will need the following knowledge and skills, or be able to quickly acquire them, in the first few weeks of semester. To assist you, links to resources have also been provided:

- Skills needed to be able to access the information on, and use the tools associated with, WebCT Vista. For assistance refer to: <http://www.utas.edu.au/coursesonline>
- Word processing skills. For online training refer to: http://www.utas.edu.au/it_training/msoffice/win/word2000.html
- Harvard referencing skills. The School of Accounting and Corporate Governance requires adherence to the Harvard referencing style, as outlined in the *Referencing Style Manual* contained within the *Faculty Guide for Students*, located at: <http://www.utas.edu.au/accg/studentres.htm>
- Knowledge of report structure. The following report structure is used in this Unit:
 - title page
 - table of contents
 - executive summary
 - introduction
 - body (usually with multiple sections)
 - conclusions
 - recommendations
 - appendices
 - list of references

Reports should include relevant headers and footers commencing at the executive summary, and all section headings need to be hierarchically numbered. The table of contents should be automatically generated within Microsoft Word.

- Web searching skills. Free online training for students on using a web browser can be accessed from a link at the following page: http://ramsey.its.utas.edu.au/ittrain/Internet_Explorer_6/Introduction_-_1674/%7Edemolaunch.html
- Basic case study analysis skills. Information on case-based learning is available at: <http://www.utas.edu.au/tl/ite/experiences.html> - case
- An awareness of the nature of plagiarism. Please refer to the statement later in this document about plagiarism as well as to: <http://www.utas.edu.au/plagiarism/>
- Time management, organisational and other self-study skills. For assistance in this area refer to the time management sheet and other resources listed at: http://services.admin.utas.edu.au/fact_sheets/index.htm

- Competence in speaking, listening, reading and writing English appropriate for a graduate program. Please advise the Unit Co-ordinator by the start of Week 3 if you consider you need assistance with your English language skills.
- Library skills. For further assistance refer to the resources at: <http://www.utas.edu.au/library/assist/index.html>.
- Basic groupwork skills. For more information on group learning please refer to: <http://www.utas.edu.au/tl/lte/experiences.html> - smallgroup

Learning resources required

Non-text resources

Online learning materials available on WebCT Vista form an integral part of the resources for this unit. Note that readings will identify which are designed to form part of the core material for the Unit, and so are compulsory, and which are optional, for those students wanting to gain an extended understanding.

A diverse range of resources addressing the assumed skills for the Unit have been listed in the previous section. A useful guide to finding Accounting and Corporate Governance resources can be found at: <http://www.utas.edu.au/library/info/subj/accounting.html>.

Requisite texts

Considine, B., Razeed, A., Lee, M. and Collier, P. (2005). *Accounting Information Systems: Understanding business processes*. John Wiley & Sons Australia, Ltd., Milton, Queensland; ISBN 0470 804890 (see the following website for information on the price and availability of the text from the Co-op Bookshop:

http://www.coop-bookshop.com.au/bookshop?ACTION=COURSE&inst_id=53&sem_id=071&subj_id=BF A704).

Recommended reading

The publications listed below are highly recommended for further reading on the topics covered in the unit.

Books

Gelinas, U., Sutton, S. and Hunton, J. (2005) *Accounting Information Systems, 6th Edn.*, Thompson South-Western, Mason, USA. ISBN 0324220995.

Gelinas, U., Sutton, S. and Hunton, J. (2005) *Acquiring, Developing, & Implementing Accounting Information Systems (supplement), 6th Edn.*, Thompson South-Western, Mason, USA. ISBN 0324233590.

Hall, J. *Accounting Information Systems, 5th Edn.*, Thomson South-Western, Mason, USA. ISBN 0324312954.

Journals and periodicals

Apart from books, relevant articles may be found in journals and periodicals (including newspapers and magazines). As information systems and technological risk are areas of rapid change, reading journals and periodicals will allow you to keep abreast of new issues and developments. Reading the financial press, journals of the professional accounting bodies, relevant articles from the computing section published each Tuesday in *The Age* and *The Australian* newspapers and the scholarly literature will help you to keep current.

The following major scholarly journals may publish useful papers relevant to the area:

Abacus
Accounting and Business Research
Accounting, Auditing and Accountability Journal
Accounting Forum
Accounting Horizons
Accounting Organisations and Society
Accounting Research Journal
Accounting Technology
Australian Accounting Review
The British Accounting Review
Business Strategy and Research
Business Strategy and the Environment
Critical Perspectives on Accounting

Many useful accounting journals are held in the University Library, and are also available electronically. Check the **Library catalogue** for journal holdings and search for relevant papers using key words in the **electronic databases**, including ProQuest, both of which may be accessed through the following site:

<http://www.utas.edu.au/library/>

E-resources

WebCT Vista will be used to supplement your studies in this unit. WebCT may be accessed on computers in computing laboratories at the University, on your computer at home or at work. For instructions on how to access WebCT go to the Learning Online link at <http://www.utas.edu.au/courseonline>. This site provides details on:

- software and hardware requirements
- help and support

WebCT folders and features that will be used in this unit include:

- *Unit Information*: includes a copy of this Unit Outline, the Faculty *Guide for Students*, assignment cover sheets and application for late submission form
- *Assessment*: includes assignment requirements, assessment results and generalised feedback on assessment.
- *Unit Resources* – includes seminar notes posted weekly and additional resource materials.
- *Discussions* – participation in discussion boards is an assessable component of this unit.
- *Announcements* – Please be aware that announcements will be made via WebCT on an ongoing basis. It is your responsibility to check these regularly.

To navigate through the various facilities offered in WebCT click on the ‘breadcrumbs’ – i.e. ↵Home ↵Unit Information ↵Unit Outline. WebCT files will be in PDF format and can be viewed using Adobe Acrobat Reader obtainable at: <http://www.adobe.com/products/acrobat/readstep2.html>. (This software is already installed on most computers.)

Details of teaching arrangements

General

Apart from the combined lecture on Friday of Week 1, this Unit will operate in seminar format. Each weekly session will be of three hours duration. *It is expected that students will need to spend approximately three hours a week completing the readings and activities provided on, and associated with, WebCT Vista, as well as completing the assessment activities.* This time is in addition to the time required to attend the Week 1 lecture, and the weekly seminars. As the seminars will involve group activities, it is a requirement that the same seminar be attended each week.

Online activities

It is a requirement in this unit that students participate in weekly assessable small group discussions using WebCT Vista. Each student will need to take turns in leading the discussion sessions, and reporting on the outcomes. This process will be managed by each small group. Allocation of each student to a small group will be done by the Unit Coordinator. Group membership will be advised through WebCT Vista.

Occupational health and safety (OH&S)

The University is committed to providing a safe and secure teaching and learning environment. In addition to specific requirements of this unit you should refer to the University’s policy at: http://www.admin.utas.edu.au/hr/ohs/pol_proc/ohs.pdf

Learning expectations and strategies

Expectations

The University is committed to high standards of professional conduct in all activities, and holds its commitment and responsibilities to its students as being of paramount importance. Likewise, it holds expectations about the responsibilities students have as they pursue their studies within the special environment the University offers.

The University's Code of Conduct for Teaching and Learning states:

Students are expected to participate actively and positively in the teaching/learning environment. They must attend classes when and as required, strive to maintain steady progress within the subject or unit framework, comply with workload expectations, and submit required work on time.

In accordance with the University of Tasmania Codes of Conduct, Guidelines and Policies, under the section dealing with *Code of Conduct for Teaching and Learning-Responsibilities of students to the University*, the following should be noted:

For the unit in which they are enrolled, students should make themselves aware of all subject or unit information made available in the appropriate handbook, and in the first week of the academic timetable, should raise any questions or concerns with the appropriate academic staff member in a timely manner.

It is further expected that students will regularly consult email sent to their University email address for any notices relating to the administration of the Unit. During the semester it is expected that students will read their email at least twice a week, and respond where appropriate.

It is expected that students will submit assignments for the Unit by the specified dates and times, unless prior approval has been granted via an assignment extension form, at least 24 hours before the assignment is due to be submitted. It is further expected that assignments will be submitted in the stipulated format.

Note that these expectations are in addition to those specified in relevant University regulations.

Students' expectations of the unit

Students enrolled in BFA704 may reasonably expect the following:

- To have course notes available electronically via the WebCT Vista system, on an ongoing release arrangement, with the exception of some case studies which may be distributed during the workshops;
- To be able to contact a staff member associated with the unit, with notice, to discuss issues arising in the unit, either relating to the content or their performance within the unit;
- That assignments will be marked and returned within 21 days of the due date set for submission that is notified to all students, for assignments submitted on time;

- That assignments will be marked both qualitatively, in terms of comments, and also quantitatively in terms of a final mark or grade for each assignment and
- That all relevant notices regarding the administration of the unit, including any necessary changes, will be communicated to students enrolled in the unit via the announcements feature on Vista.

These expectations are in addition to those specified in relevant University regulations.

Learning strategies

If you need assistance in preparing for study please refer to your lecturer. For additional information refer to the Teaching and Learning website:

<http://www.utas.edu.au/tl/lte/index.html>

If you will be using WebCT Vista for the first time and would like some introductory information on how to use WebCT Vista, refer to the following guide:

http://www.otl.utas.edu.au/content/get_around_stepguide.doc

Specific attendance/performance requirements

Self-study requirements

A substantial amount of self-study is required for this unit. Please note there is an expectation of a minimum of 39 additional hours of self-study during the semester, in addition to attendance and participation in the seminars. Reading the WebCT Vista notes, participating in WebCT Vista small group discussions and activities and undertaking the readings associated with a particular week form essential activities for the Unit. Students will not be able to make an effective contribution to the seminars and make progress in the Unit unless this self-study has been done before each seminar.

Attendance requirements

As there are no lectures for this unit apart from the lecture in Week 1, and the delivery of the sessions is in a seminar style, students are expected to attend all seminars and be available to work with fellow students for the specified duration of the seminars. Participation in the seminars will be monitored.

On-line discussion requirements

On-line discussion provides you an opportunity for deeper, more meaningful and reflective consideration of issues, through shared learning. It is also designed to help prepare you for your future work experiences. It does so by paralleling the style of learning that is likely to take place in the workplace, where employees learn incrementally, with and from each other. Your learning will take place through discussing and applying concepts that you have read about, or sharing your life experience that will help others better understand the topic. This approach has been deliberately chosen because it requires you to become an active participant in your learning, rather than a passive receptacle of knowledge delivered by others. Online discussion also allows everyone to be heard, even the more reserved. Note that the first lecture will address expectations and processes regarding the on-line discussion activities.

Students will be allocated to small groups by the end of Week 1. A topic for discussion will be posed weekly from Week 2, linked to the readings, to be considered in the WebCT Vista

small group discussions. Each group will nominate a rotating leader for each week, who will take responsibility for managing the small group discussion for that week. The leader will synthesise the discussion and post a brief summary to a discussion group that can be viewed by all BFA704 students.

Each student will need to log on to the discussion groups at least twice a week:

- **The first time from Monday at 9am to make a written contribution to the on-line discussion for completion by Wednesday at 12 noon of each week.**
- **The second time must be between 9am on Friday of the same week and 9am on Monday the following week to read the summaries from the leaders of all the small groups.**

Leaders will need to summarise the discussion from their group for all students enrolled in BFA704 and record it on-line, between Wednesday 12 noon and 9am on Friday of the same week. The group will ensure that the summaries are submitted by a leader each week.

It is expected that you will spend at least 30 minutes each week participating in the discussion group activities when you are not the leader, and longer when you are the group leader. Note that just reading the posts is not adequate; students are required to write at least **one relevant response of at least 50 words each week** to the small group discussion when not group leader, as well as read the posts.

The Unit Co-ordinator will monitor both the small and the large group discussion groups, but is unlikely to participate in the discussion apart from where moderation is required, or, unusually, to make a comment on the group summaries.

Where a student or group leader makes a written contribution to discussion outside the specified period, the contribution will be disregarded for assessment purposes. Similarly, where a student reads the summaries outside the specified period, this will also be disregarded for assessment purposes. Please note that WebCT Vista enables teaching staff to generate detailed reports on the access and use of Vista by students.

Presentation requirements

Each student will give an individual brief teaching presentation to their seminar group during the semester. The presentation is designed to help prepare students for their role in the workplace. Further, the graduate level of this Unit is acknowledged by the expectation that students will play a role in the teaching. The duration, date and topic of the presentation will be advised once the enrolments have been finalised. A minimum of one reference will also be advised for each individual presentation, to get you started. However, a minimum of two additional references will also be expected, associated with each presentation. A handout will also need to be prepared associated with the presentation, for distribution to other students in the seminar. Assessment criteria and guidelines for the presentation and handout will be distributed and discussed in Week 1.

To ensure the presenters do well for this piece of assessment, and to maintain the high quality of teaching in the School, the handout must be presented for review to the lecturer a minimum of one week before the presentation date. Feedback provided on the draft handout must be implemented, in order for a presentation to be made. It is not possible to reschedule a presentation where the draft handout has not been submitted in time for review.

Unit schedule

Note: Readings will be identified in the unit notes on Vista.

Week	Type of Session	When	Topic
1	Combined lecture, Commerce Lecture Theatre 1	Fri 2nd Mar, 4.10-7pm	Discussion of Unit Outline, unit requirements and introduction to unit Introduction to risk
2	Seminar; day & time will vary by student	Week starting Mon 5 th Mar	Introduction to technology
3	Seminar; day & time will vary by student	Week starting Tues 13 th Mar Note: 8 Hrs Day holiday Mon 12th Mar	Introduction to the accounting information system
4	Seminar; day & time will vary by student	Week starting Mon 19 th Mar	Components of the accounting information system
5	Seminar; day & time will vary by student	Week starting Mon 26 th Mar	The transaction cycle
6	Seminar; day & time will vary by student	Week starting Mon 2 nd Apr Note: Week 6 extends over 2 wks due to Easter	System review, planning, design, implementation and feedback
	Easter break	Thurs 5th Apr–Wed 11th Apr inclusive	
7	Seminar; day & time will vary by student	Week starting Mon 16 th Apr	The accounting information system, risk and internal control
8	Seminar; day & time will vary by student	Week starting Mon 23 rd Apr Note: Anzac Day holiday Wed 25th Apr	Implications of technology and the internet for risk; the accounting information system, e-business and knowledge management
9	Seminar; day & time will vary by student	Week starting Mon 30 th Apr	The accounting information system and security
10	Seminar; day & time will vary by student	Week starting Mon 7 th May	Identifying, measuring and managing risk
11	Seminar; day & time will vary by student	Week starting Mon 14 th May	IT audit and assurance
12	Seminar; day & time will vary by student	Week starting Mon 21 st May	The accounting information system, accountants, technology, risk and the future
13	Seminar; day & time will vary by student	Week starting Mon 28 th May	Unit review and examination preparation
Study period		Mon 4 nd Jun–Fri 8 th Jun inclusive	
Exam period	Examination	Sat 9 th Jun–Tues 26 th Jun inclusive	

Assessment details

Assessment task 1 To be made available in Week 1	
Task description	One individual brief presentation to the seminar group on a set topic that will vary by student.
Task length	Handout to accompany presentation limited to one side of an A4 sheet, designed for distribution to other students in the seminar.
Links to unit's learning outcomes	Relates to one or more of the 5 intended learning outcomes; depending on the topic assigned.
Assessment criteria / guidelines	5% of the total unit assessment
Date due	As assigned by Week 2. Note that a draft of the handout must be submitted one week before the presentation, in order to obtain feedback. No presentation will be made without obtaining feedback from the lecturer.

Assessment task 2 To be made available in Week 2	
Task description	A report that evaluates the implications of current technologies on organisations.
Task length	Approximately 1500 words, where "approximately" will be interpreted as plus or minus 10% of the word limit. Penalties may apply if the assignment exceeds the word limit.
Links to unit's learning outcomes	Assesses intended learning outcomes 4 and 5.
Assessment criteria / guidelines	10% of the total unit assessment
Date due	12 noon on Monday 2nd April, 2007 in paper format

Assessment task 3 To be made available in Week 3	
Task description	A case study analysis relating to the role of accounting information systems and accountants in organisations.
Task length	Approximately 2500 words, where "approximately" will be interpreted as plus or minus 10% of the word limit. Penalties may apply if the assignment exceeds the word limit.
Links to unit's learning outcomes	Assesses intended learning outcomes 1, 2 and 3.
Assessment criteria / guidelines	20% of the total unit assessment
Date due	12 noon on Monday 7th May, 2007 in paper format

Assessment task 4	
Task description	Weekly small group discussions on WebCT Vista, responding to set issues, as well as reading the posts. Each student will take turns in leading the group and reporting on the outcomes.
Links to unit's learning outcomes	Assesses intended learning outcomes 1, 2, 3, 4 and 5.
Assessment criteria / guidelines	15% of the total unit assessment, awarded for: adequately performing the role of small group leader (1/3) (awarded on a group basis) when appropriate, and regular and appropriate participation that meets the requirements when not a group leader (2/3). The group mark may be adjusted as a result of peer evaluation conducted in each small group.
Date due	Weekly from Week 2

Assessment task 5 Final exam	
Description / conditions	Three-hour written, closed-book examination that assesses all intended learning outcomes, and represents 50% of the total unit assessment.
Date	The final exam is conducted by the University Registrar in the formal examination period. See the <i>Current Students</i> homepage on the University's website.

Assessment/learning outcomes/Generic Graduate Attributes matrix

Assessment task 1 – Presentation (learning outcomes across all presentations)						
Assessment task 2 – Report						
Assessment task 3 – Case Analysis						
Assessment task 4 – WebCT Vista activities						
Assessment task 5 – Final Examination – 3-hr, closed book						
Learning Outcomes:						
Specific Learning Outcome 1		√	√	√		√
Specific Learning Outcome 2		√	√	√		√
Specific Learning Outcome 3		√	√	√		√
Specific Learning Outcome 4		√	√		√	√
Specific Learning Outcome 5		√	√		√	√
UTas Generic Graduate Attributes:						
Knowledge		√	√	√	√	√
Communication skills		√	√	√	√	√
Problem solving skills		√	√	√	√	√
Social responsibility		√	√	√	√	

How your final result is determined

Your final result is an aggregation of the continuous assessment completed and the final examination. **It is an expectation that you will pass all components of the required continuous assessments.** A pass result for the Unit is based on the achievement of a satisfactory grade in each assessable component. In addition, to pass this Unit, your aggregate score must equal 50% or more.

Submission of assignments

It is **mandatory** that students submit assignments for the unit by the specified dates and times, unless prior approval has been granted via an assignment extension form, at least 24 hours before the assignment is due to be submitted.

The assignment must be submitted in hard-copy form, into the School of Accounting and Corporate Governance submission box on Level 5 of the Commerce Building. Your assignments are to be presented and submitted in accordance with the *Guide for Students: Presentation and Submission of Assignments*, issued by the Faculty of Business. Each submission must include a signed copy of the individual Assignment Cover Sheet. Your attention is also particularly drawn to the University's rules on **plagiarism** set out below.

Every assessment task has a due date, time and method of submission. These due dates, times and method of submission must be adhered to.

Requests for extensions

Consistent with the Faculty's policy on late submission, extensions of time to complete assessment will only be granted on medical or compassionate grounds. They will **not** be granted because of work or other commitments. Requests for extension must be made to the unit coordinator in writing on the School's Application of Extension Form (available on WebCT) **before** the due date of the assignment. Medical certificates or other evidence, which supports the application, must be attached and must contain information that justifies the extension sought. An extension granted will have a new submission date and time. Assignments that are not submitted by the due date and time, or in the appropriate form, will incur the following penalties:

Penalties

Over-length Work

Where word limits have been specified, students should take care not to exceed this word limit as penalties up to 10% of the mark obtained will apply.

Late Submission of Continuous Coursework

The penalty for late submission of assignments in this Unit is 10% of the available mark for each day the assignment is late, or part thereof.

Review of results and appeals

It is expected that students will adhere to the following policy for review of any piece of continuous assessment.

- a) Within 5 days of the release of the assessment result, the student should request an appointment with the Lecturer/Coordinator. **The student should be prepared to discuss specifically which section of the marking criteria is disputed and why the mark is considered inappropriate.**

- b) Following this discussion, students may request a formal remark of the original submission (in accordance with Rule of Academic Assessment 111, clause 22.1). This remark will be undertaken, where practicable, by an alternative assessor.

Students under with Rule of Academic Assessment 111, clause 23 may also request a review of the final result in a unit. The request and payment must be made within 10 days from the date of the result notification. Students are referred to

<http://www.utas.edu.au/universitycouncil/legislation/rule111.pdf>

or http://www.admin.utas.edu.au/ac_serv/flowchart_review_assesment.pdf

Academic referencing

In your written work you will need to support your ideas by referring to scholarly literature, works of art and/or inventions. It is important that you understand how to correctly refer to the work of others and maintain academic integrity.

Failure to appropriately acknowledge the ideas of others constitutes academic dishonesty (plagiarism), a matter considered by the University of Tasmania as a serious offence.

The appropriate referencing style for this unit is the Harvard referencing method (refer to Faculty Guide for Students available via WebCT or from the school's website).

Please read the following statement on plagiarism. Should you require clarification please see your unit coordinator or lecturer.

Plagiarism

While students are encouraged to discuss the assignments in this unit and to engage in active learning from each other, it is important that they are also aware of the University's policy on plagiarism. Plagiarism detection software is currently being used by the University of Tasmania.

Plagiarism is a form of cheating. It is taking and using someone else's thoughts, writings or inventions and representing them as your own; for example, using an author's words without putting them in quotation marks and citing the source, using an author's ideas without proper acknowledgment and citation, copying another student's work.

If you have any doubts about how to refer to the work of others in your assignments, please consult your lecturer or tutor for relevant referencing guidelines, and the academic integrity resources on the web at

<http://www.utas.edu.au/tl/supporting/academicintegrity/index.html>.

The intentional copying of someone else's work as one's own is a serious offence punishable by penalties that may range from a fine or deduction/cancellation of marks and, in the most serious of cases, to exclusion from a unit, a course or the University. Details of penalties that can be imposed are available in the Ordinance of Student Discipline – Part 3 Academic Misconduct, see <http://www.utas.edu.au/universitycouncil/legislation/>

The University reserves the right to submit assignments to plagiarism detection software, and might then retain a copy of the assignment on its database for the purpose of future plagiarism checking.

For further information on this statement and general referencing guidelines, see

<http://www.utas.edu.au/plagiarism/>

Further information and assistance

Student Services

If you are experiencing difficulties with your studies or assignments, have personal or life planning issues, disability or illness which may affect your course of study, you should discuss these with your lecturer and/or one of the following Student Services staff as soon as possible: Learning Skills Adviser, Student Counsellor, Careers Adviser, and/or Disability Adviser.

There is a range of University-wide support services available to you including Student Services, International Services and Learning Development. Please refer to the *Current Students* homepage at: <http://www.utas.edu.au/students/>

Student Services is located on the top floor in the Student Union/Association Building Hobart or visit their website at: <http://student.admin.utas.edu.au/services/>

Should you require assistance in accessing the Library visit their website for more information: <http://www.utas.edu.au/library/>

International Services website provides information on the assistance available to international students: <http://www.international.utas.edu.au>

The Learning Development website has a wide range of resources on study skills and learning strategies: <http://www.utas.edu.au/learndev/>

If you have a problem...

- of an administrative nature (eg seminar allocation), see the lecturer
- of an academic nature, please ask questions during seminar sessions. For individual assistance, you are encouraged to see your lecturer during their "consultation hours"
- if you have problems using WebCT Vista, contact the service desk website: <http://www.utas.edu.au/servicedesk/student/index.html>
Telephone: 6226 1818 Email: servicedesk@utas.edu.au
- if you have any concerns in relation to this unit, then in the first instance you should discuss the matter with your lecturer. However, if you do not feel comfortable approaching your lecturer, or if you have a discussion with your lecturer and are not satisfied with the outcome, then you are encouraged to contact one of the School Ombudspersons, who also teach in the School of Accounting & Corporate Governance. Ombudspersons for 2007 will be advised.

Discussions with your ombudsperson will be kept in the strictest confidence. If you wish to pursue the matter further, they will provide advice as to how this can be done. The University also has formal policies, which can be accessed at:

http://www.admin.utas.edu.au/ac_serv/complaints_info.html

Unit feedback

The University of Tasmania, on a regular basis, evaluates its teaching and learning environment through the Student Evaluation of Teaching and Learning (SETL) system. The University values feedback from students and from time to time you will be asked to complete a SETL evaluation for a unit of study. For more information on SETL go to:

<http://www.studentcentre.utas.edu.au/setl/>

Students with disabilities - University and Faculty equity plans

Goal 1 of the University of Tasmania Equity Plan provides for: “An inclusive teaching and learning environment that values diversity, supports the pursuit of academic excellence and produces high quality education and employment results for all students and staff”. The Faculty of Business Equity Plan facilitates the University Plan at an operational level and has developed an ‘Action Plan’. The Action Plan for Goal 1 lays down procedures to ensure that students have equal access to lecture and course materials. The School of Accounting & Corporate Governance complies with these procedures.

The School reserves the right to alter the details contained in this Unit Outline.