ACCY436/936 MANAGEMENT & INFORMATION SYSTEMS 6 CP


AUTUMN 2007 WOLLONGONG CAMPUS

Subject Coordinator
GEORGE MICKHAIL School of Accounting and Finance
Room: 40.303 Ph: 42214007 email: george@uow.edu.au
Consultation (Email only) Please allow for up to 72 hours response time during working days.

Please note that the Coordinator’s consultation will be via email only. However, there will be face to face consultation during weeks 1, 7 and 13 on Wednesdays from 13:30 to 17:30.

Subject Tutor
KIRAN ACHARYA School of Accounting and Finance
Room: 19.1041 Ph: 42215890 email: kacharya@uow.edu.au
Consultation: To be advised in the first week of session

Any administrative matters should be communicated via Email only to the subject’s Tutor, with your student number, full name and “ACCY 936” in the subject of your Email message. Matters concerning subject matter content are dealt with in person only by the Tutor during consultation hours or at a mutually agreed time outside those hours. Appointments outside those hours should be organised by an Email request to the Tutor.
SECTION A: GENERAL INFORMATION

LECTURE TIMES

Lectures will be held in weeks 1, 7 and 13 only on Wednesday 10:30 to 12:30 Room 4, Building 20

Face to face lectures will ONLY run in weeks 1, 7 and 13 of the session and they represent an overview and discussion of the weekly pre-recorded online lecture materials in the preceding and forthcoming weeks. It is your responsibility to review these online lectures (non-downloadable) on WebCT every week.

LECTURE PROGRAM

<table>
<thead>
<tr>
<th>Week 1</th>
<th>Introduction</th>
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<tr>
<td>This subject provides a forum for a debate about what sort of Management Information Systems should be examined from an accounting perspective. My expectation is that you will engage critically with the lectures, readings and hands-on tutorials proactively and reflexively. I would like you to draw upon your own understanding of the interconnections, and come up with your own synthesis of what you have been exposed to. I hope that you will find ideas that you agree with - or which at least prompt you to think about why you disagree.</td>
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<tr>
<th>Week 2</th>
<th>Contemporary Corporate Strategies</th>
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<tbody>
<tr>
<td>In considering an accounting perspective of management information systems within an organisation, one must be aware of organisational vision and change drivers. Corporate strategy is the driving force within organisations, usually implemented by management consultants in their effort to ensure its profitability and long term survival. There are a number of corporate strategies which more or less share a number of tenets to corporate change: (a) decapitalisation, (b) outsourcing and (c) relying on internet technologies. It is important to understand how those strategies work to transform the organisation and the accounting effect of such change in value creation.</td>
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<tr>
<th>Week 3</th>
<th>Economy on Steroids</th>
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<tbody>
<tr>
<td>Information Technologies are not only facilitating commerce on a global scale, but are also speeding up the economic transforming of individuals, corporations and society in way that we have not seen before. The macroeconomics and microeconomics divide is being blurred increasingly in favour of the latter.</td>
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<tr>
<th>Week 4</th>
<th>The Global Challenge</th>
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<tr>
<td>Information Technologies are transforming our society and the world in ways that are worthy of our consideration, given their serious implications for us as a society that values equality and justice. Accounting and technology are not value free. Both drive a political change process that is mediated by competing social interests. What are those interests and how</td>
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accounting and technology are driving such change process?

**Week 5  The Ethical Question**

The speed and efficacy of electronic information systems, which include local and global networks, databases, and programs for processing information, force people to confront entirely new rights and responsibilities in their use of information and to reconsider standards of conduct shaped before the advent of computers. New ethical and legal decisions are necessary to balance the needs and rights of everyone.

**Week 6  Conceptual and Technical Foundations**

M-business or mobile business is a discourse that warrants our careful consideration due to its pervasive social implications. What are the ideas that define and confine our conceptualisation of such a discourse? The ebXML model describes a set of automated components which enables participation in a Global Electronic Market. The model describes a social system, which is the economic activity in a business to business exchange. The social system is mapped into an automated system, such as the Life Style Management model which depicts an exchange that takes place between a customer and a financial institution using a wireless device. The customer to business exchange, veils an invisible business to business exchange that takes place between a network of providers and the financial institution. As accountants, you will be required to design and implement such systems, which dictates a technical exposure to understand how these systems work.

**Week 7  A Mobile World**

It is inconceivable to think that there could be someone in this world without a mobile phone, due to the speed of adopting such an innovation. One reason for such a fast widespread adoption is the fact that we are communicative beings: we love to communicate. How did the adoption of the mobile phone transformed the way we live and work. What are the business opportunities and risks that are confronting organisations due to such technology?

**Week 8  Mobile Business (M-business)**

M-business is the mobile enabling of a trade exchange between B2B or business to business, B2C or business to customer, B2G or business to government, and B2E or business to employee. What are the conditions that warrant such a transformation? There are a number of steps to enable such an M-business model of exchange: (a) electronic transformation of each component so it would be internet enabled, as in transforming the organisation into a client-server technological model, (b) transforming the exchanges between B2B, B2C, B2G and B2E into a client-server internet based model, and (c) enabling such an exchange through mobile technologies.

**Week 9  M-Business and Wireless Technology**

Mobile technologies also follow a client-server wireless model. The wireless model depends on a wireless enabled browser or client and a web server serving wireless documents. The obstacle to mobile business is only temporal, until the inevitable merge of the internet and the wireless network into one network.
**Week 10  H2M Applications**

Mobile phones are the fastest adopted technology as compared to the internet, television or computer technology. This was coupled with an unprecedented growth in telecommunications technology which had resulted in a shift towards mobile applications.

**Week 11  M2M Applications**

Recent developments in machine intelligence have made it possible for the rise of a new breed of wireless applications, namely M2M applications. These applications are no longer limited to industrial or financial applications, but can be found in all aspects of society: gaming, entertainment, shopping, education and so on.

**Week 12  e-Government**

Governments are taking advantage of internet technologies to transform efficiently their structures, service provisions and collaborative interconnectivity with other public and private institutions, both local and global let alone their citizens. This will result in merging governments and financial markets into one global market, which consolidates power into a fewer ‘like minded’ hands with unchecked control over a mass propaganda point and click democracy that manipulates the rallied masses with potential despotism. What are the socio-economic and political implications of such changes on the accounting construction of measurements of fair value?

**Week 13  The Meta Information Age**

The Meta m-Information Age is an interesting proposition threatening the global capitalist system with an ideological bubble, when reflecting about the future to be and why it is of a particular concern to us as accountants.

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**TUTORIAL/ LABORATORY TIMES**

Tute/Labs will be held every week starting in week 2 to week 13 on Wednesday at 13:30 to 14:30 Room 230, Building 40  
Wednesday at 14:30 to 15:30 Room 230, Building 40  
Wednesday at 17:30 to 18:30 Room 230, Building 40  
Wednesday at 18:30 to 19:30 Room 230, Building 40

Disclaimer: the above scheduled classes are accurate at the time of preparing this document. However, you should check for the most up to date schedule on the University timetable.
BRIEF OUTLINE

This is a critical subject for developing the hybrid e-Graduate that maintains both the social and technical skills required by the profession. The subject briefly begins by charting the retreat of government from nationalistic intervention into the economy, to achieving a balance between regulation and deregulation. This shift places a very strong emphasis upon the development of human capital and harnessing the dynamism of markets to public policy objectives. This is forcing businesses to change in rapid and problematic ways. Large companies operate on a more global scale than before, and real-time trillions of dollars in transactions are shifting ‘hands’ 24 hours a day. The rise of IT has promoted the emergence of the knowledge worker and undermined the role of the traditional working class. The increasing proportion of small dot.com business start-ups manifests the rise of the entrepreneurial culture. Developments in enabling technologies, such as client-server, In(Ex)tranet and Wireless technologies have given rise to new business models, such as eCommerce, Business-to-Business and eGovernment. Our future role as accountants is reliant on all of these initiatives. The course provides an overall understanding of information systems practice and its application in the accounting process within the new eInformation economy environment. The developments of technology and its impact on accountancy will be reflected in this subject.

STUDENT LEARNING OUTCOMES

On successful completion of this subject, the student should be able to appreciate:

1. The globalisation of business
2. Changing business and organisation structures
3. The focus on value
4. Demand for new knowledge and skills
5. Changing attitudes to work/family issues and changing work environment
6. Real-Time Flow of Information
7. Greater Systems Reliability
8. Greater Access To Telecommunications and Wireless Technologies
9. The Virtual Organisation
10. New Work Practices
11. Greater Access To Information
12. Rapid Change In Business Environment

ATTENDANCE REQUIREMENTS

In order to maximise learning outcomes, it is strongly recommended that students attend all lectures.
PARTICIPATION/CONTRIBUTION TO TUTORIALS/SEMINARS

There will be surprise short quizzes that you will be expected to attempt. If you miss any of the quizzes due to extenuating circumstances and submit a special consideration application form, then if approved the weighting for the quiz will be added to the final exam.

PERFORMANCE LEVEL

To be eligible to pass this subject, students must achieve an overall mark of at least 50%, and at least 40% on the final examination PROVIDED THAT THEY DO NOT FAIL ANY OF THE OTHER ASSESSMENT COMPONENTS.

REQUIRED TEXT(S)

None

RECOMMENDED BACKGROUND AND FURTHER READING

Students should use the library catalogue and databases to locate additional resources.
# SECTION B: ASSESSMENT

## ACTIVE PARTICIPATION

<table>
<thead>
<tr>
<th>Topic</th>
<th>Readings and lectures of preceding weeks and inclusive of current weekly readings</th>
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<tbody>
<tr>
<td>Format:</td>
<td>Active Participation involves coming to class with comprehensive answers to the weekly questions which will be sighted, as well as contributing to the class discussion through group presentations to class.</td>
</tr>
<tr>
<td>Weighting:</td>
<td>20%</td>
</tr>
<tr>
<td>Due date</td>
<td>Held during weekly Lab/Tutorial/Lecture Time</td>
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## MID SESSION EXAM

<table>
<thead>
<tr>
<th>Topic</th>
<th>readings and lectures of preceding weeks and inclusive of week 7 readings</th>
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<tbody>
<tr>
<td>Format:</td>
<td>50 Multiple Choice Questions. Each question would have FOUR choices and the student should choose the most appropriate answer. This means that there could be more than one correct answer but <strong>one</strong> is most appropriate and relevant to the context of the question or problem at hand.</td>
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<tr>
<td>Weighting:</td>
<td>20%</td>
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<tr>
<td>Due date</td>
<td>held during week 7 Tutorial/Lab Time</td>
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## FINAL EXAMINATION

<table>
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<tr>
<th>Weighting</th>
<th>60%</th>
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<tr>
<td>Date</td>
<td>Spring Session Examination Period. The final examination date will be confirmed during the course of the subject and published on SOLS 3 to 4 weeks before the examination period.</td>
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<tr>
<td>Time allowed</td>
<td>3 Hours</td>
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<tr>
<td>Structure of paper</td>
<td>Essay Questions and Practical Problems</td>
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</table>
SCALING
Marks MAY be scaled or modified upwards for any of the assessment components

ABSENTEEISM
If you miss any of your assessment components due to extenuating circumstances and submit a special consideration then if approved you will either have a supplementary arrangement or the weighting of the missed assessment component will be added to the final exam.

SUBMISSION, RETENTION AND COLLECTION OF WRITTEN ASSESSMENT
Assessment tasks which are relevant to the final examination for the subject will be marked and available for collection prior to the study week before the final examination.

A Faculty of Commerce assignment cover sheet must be attached to each piece of written assessment.

This cover sheet can be obtained from the website:

PENALTIES FOR LATE SUBMISSION OF ASSESSMENT
Assessed work must be handed in by the date and time given. Assessed work handed in late can be penalised by the deduction (from the mark given to the assessed work) of 5 percentage points per 24 hours of the weekday or part thereof. The operation of this rule will not result in a negative mark being carried forward.

PLAGIARISM
Plagiarism means using the ideas of someone else without giving them proper credit. For example, that someone else may be an author, critic, journalist, artist, composer, lecturer, tutor or another student. Unintentional plagiarism can result if you don’t understand and use the acceptable scholarly methods of acknowledgement. Whether plagiarism is deliberate or unintentional, the University may impose penalties, which can be very severe. When it is desirable, or necessary, to use other people’s material, take care to include appropriate references and attribution. Plagiarism will not be tolerated and has led to expulsion from the University.

Students should visit the following University website and become familiar with the University’s policy on Plagiarism.

SECTION C: RULES, CODES OF PRACTICE & POLICIES

C1 UNIVERSITY POLICIES

Information on the following University Policies can be found at the websites below:

<table>
<thead>
<tr>
<th>Policy</th>
<th>Website</th>
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</thead>
<tbody>
<tr>
<td>Ethical objection by students to the use of animal and animal products in coursework subjects</td>
<td><a href="http://www.uow.edu.au/about/policy/ethicalobjectionanimals.html">http://www.uow.edu.au/about/policy/ethicalobjectionanimals.html</a></td>
</tr>
</tbody>
</table>

* see brief explanation of policy below.

C1.1 Non-discriminatory Language

The Faculty of Commerce supports the University’s policy on the use of non-discriminatory language. It is the responsibility of students to ensure that they understand and abide by this policy. The policy is available at:

http://staff.uow.edu.au/eeo/nondiscrimlanguage.html
C1.2 Special Consideration Policy

The Faculty of Commerce recognises that it has a responsibility to ensure equity and consistency across its subjects for all students. Sometimes, in exceptional circumstances, students need to apply for special consideration in order to complete all assessable work.

The University applies strict criteria to the granting of special consideration. Before applying for special consideration students should carefully read the University’s policy. The policy can be found at:


C1.3 Student Academic Grievance Policy

The Faculty of Commerce aims to provide a fair, equitable and productive learning environment for all its students. The Student Academic Grievance Policy seeks to support the achievement of this goal by providing a transparent and consistent process for resolving student academic grievances.

Any student who has a grievance over a result should obtain a Faculty of Commerce Appeal of Assessment Form from the Schools or the Sub-Dean’s Unit. The student should firstly take the form to the marker/lecturer to discuss the matter and, if the student is still not satisfied, s/he should take the next step as outlined on the form.

Once the grievance has been considered by the Faculty, if the student still feels the situation has not been fully resolved s/he may consult the Dean of Students. However, the Dean of Students can have no input into the academic judgement of the lecturer and can only review the grievance to ensure proper procedure has been followed.

For more information, please consult the policy in full at


C2 FACULTY AND SCHOOL POLICIES

REFERENCING

WHY DO YOU NEED TO REFERENCE?

At University it is necessary to acknowledge the sources of information and ideas that you have incorporated in your assignments. Failure to do this thoroughly may result in accusations of plagiarism: this is the academic equivalent of stealing (because by not acknowledging someone else’s work, you are presenting it as your own). Plagiarism is taken very seriously by the University and may result in expulsion from the University.

Referencing is not only about acknowledging other people's work: accurate referencing and lists of references are beneficial when researching a topic as they allow the reader to follow up information and read further into the area. In a sense, references provide readers with clues to help them explore different avenues of a topic. This aspect of referencing will become more valuable to you as you progress in your studies.

There is a correct procedure that must be followed when referencing and using footnotes. Not complying with these set techniques and format will most likely result in loss of marks.

When writing an essay it is easiest to reference as you go, making sure you are writing down all relevant information. This will save hours trying to find the source again in the library.

THE HARVARD SYSTEM OF REFERENCING

The Faculty of Commerce uses the Harvard system of referencing. This system makes use of short references within the body of the text. It is supplemented by a detailed list of references at
the end of the text, which provides all the information necessary to find the source material. In-
text references include the author and year of publication, and where necessary the page
number(s).

It is the responsibility of students to ensure that they are familiar with the Harvard system of
referencing and that they use it accurately in all written work submitted.

Students should consult the following University Library website for a detailed explanation and
examples of the Harvard system of referencing.


CITATION OF ELECTRONIC SOURCES

It is necessary for students to reference all sources used in their written work, including file transfer
protocol sites, worldwide web sites, telnet sites, synchronous communications (MOOs, MUDs,
IRC, etc.) Gopher sites, and email, Listserv and Newsgroup citations.

It is the responsibility of students to ensure that they are familiar with the accepted Faculty of
Commerce practice for referencing electronic material and that they use it accurately in all written
work submitted.

Students should consult the following University Library website for a detailed explanation and
examples of how to reference electronic material.


CALCULATORS AND SPREADSHEETS

All accounting and finance subjects involve problems requiring calculation. Many of these can be
solved using a scientific calculator (addition, subtraction, division, multiplication, powers, square
roots, logarithms and exponentials, statistical functions) and students should make sure they have
access to such a calculator at the beginning of each subject. Students will also find a range of
statistical, scientific and financial functions in electronic spreadsheets like Microsoft Excel, and
these are useful for the preparation of submitted work where manual calculation is not strictly
required or recommended.

However, students should also consider purchasing a financial calculator. These offer nearly all of
the functions found in scientific calculators, as well as compound interest and discounting,
amortization, bond yields and investment appraisal functions (including net present value and the
internal rate of return). Students will find these are of great benefit in their studies and their future
careers. Examples of suitable calculators include the Casio FC-100V and 200V, Sharp EL733A
and EL735, Hewlett-Packard HP 10bII, 12c, 12c Platinum and 17bII+ and Texas Instruments BA II
Plus.

C3 SUPPORT SERVICES AND FACILITIES

LEARNING RESOURCE CENTRE

Learning Development offers a range of free services to all enrolled students who wish to improve
their academic or English language skills. There are a range of workshops available including;
essay writing and editing; reading for assignments; grammar; presentation skills; pronunciation and
exam preparation.

For information on language and academic skills workshops, or to make appointments for
consultations, please visit the Learning Resource Centre (LRC), Building 19, Ground Floor, Room
G102, or Phone 02 4221 3977. For further information visit the website:
FACULTY LIBRARIANS
Each faculty has a Faculty Librarian who is available to help with research related enquiries. Research Help Desk staff are also available in the Library to assist with research needs.

The Faculty Librarians for Commerce can be contacted as follows:

email: lib_commerce@uow.edu.au
telephone: 4221 3078

DISABILITY LIAISON OFFICER
The Disability Liaison Officer (DLO) can provide advice on how particular disabilities affect university study and information on resources available at the University for assisting students with disabilities. Students commencing courses are advised to contact the Disability Liaison Officer prior to the beginning of their first session of study.

For further information on services offered, consult the Disability Services website or contact the office.

web address: http://www.uow.edu.au/student/services/ds/
telephone: 4221 3445
fax: 4221 5667

FACULTY DISABILITY ADVISERS
Faculty Disability Advisers are academic staff who provide assistance and support to students with disabilities within their Faculty and act as an intermediary between the student and the Faculty's academic and general staff. They provide support, educational advice and referral to appropriate staff on issues related to teaching and learning within the Faculty and the University. Students are advised to communicate specific information about the ways in which their disability affects learning to the Faculty Disability Adviser as soon as possible after enrolment. The Faculty of Commerce Disability Adviser is Mr. Ron Perrin. Mr Perrin can be contacted as follows:

Office location: Building 40, room 224
email address: ron_perrin@uow.edu.au
telephone: 4221 4118

WOOLYUNGAH INDIGENOUS CENTRE
The Woolyungah Indigenous Centre provides academic and personal support for Aboriginal & Torres Strait Islander and other indigenous students. The Centre also runs an Indigenous Specific Orientation Program for students who gain entry to the University through the alternative admissions program.
For further information on services offered, consult the Aboriginal Education Centre website or contact the office.

Centre location: Building 30
web address: http://www.uow.edu.au/aec/
telephone: 4221 3563
fax: 4221 4244
Email: wic_feedback@uow.edu.au