ACCY 231 INFORMATION SYSTEMS IN ACCOUNTING 6 CP

HTTP://WWW.UOW.EDU.AU/~GEORGE/231.HTM

SPRING 2005 BATEMANS BAY, BEGA, MOSSVALE, SHOALHAVEN & WOLLONGONG CAMPUSES

Subject Coordinator

GEORGE MICKHAIL School of Accounting and Finance
Room: 40.303 Ph: 42214007 email: george@uow.edu.au
Consultation: Tuesday Time: 3:30pm – 4:30pm
Wednesday Time: 3:30pm – 4:30pm
Thursday Time: 2:30pm – 4:30pm
SECTION A: GENERAL INFORMATION

LECTURE TIMES

Lectures will be held on Tuesday 4:30 - 6:30pm Room 1 Building 20

In case of increased enrolments, then the repeat Lecture will be at the following time

Tuesday 6:30 - 8:30pm Room 1 Building 20

The lectures are designed to provoke students’ interest and challenge their understanding of the topics, with the desired aim of stimulating a reflexive process of investigation and discovery of the subject’s contemporary issues. The lectures will provide the overriding rationale that accentuates the accounting evaluation of the socio-technical interaction between the topics. It will provide some highlights from the prescribed readings, practical examples to demonstrate the theoretical framework and will provide critique of the contemporary issues. Students’ are expected to engage reflexively in active learning which involves writing up a synthesis of their understanding of the lectures (overall lecture commentary not just copying down the overheads which only represent a rough sketch of the key issues) and the other learning materials such as the readings, articles or books that you may have read or examples that you may have witnessed and believe that they are relevant. Students at the satellites campuses will have access to multimedia resources to substitute for their face to face learning experience. All students are expected to engage in researching the ideas that they exposed to further on their own.

LECTURE PROGRAM

<table>
<thead>
<tr>
<th>WEEK</th>
<th>LECTURES</th>
<th>READINGS</th>
<th>QUESTIONS</th>
<th>COMPUTER LABS</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>18 L1</td>
<td>Introduction</td>
<td>NONE</td>
<td>NONE</td>
</tr>
<tr>
<td>JUL</td>
<td>L2</td>
<td>Introduction</td>
<td>NONE</td>
<td>NONE</td>
</tr>
</tbody>
</table>

COMPUTER LABS BEGIN IN WEEK 2

| 2    | 25 L1    | MetaCapitalism | ARTICLE 1 | QUESTIONS WEEK 2 | HTML, JAVA & JAVASCRIPT |
| JUL  | L2       | The eInformation Age | ARTICLE 2 |               |                         |

GROUP PROJECT TO BE RELEASED IN WEEK 3 ON SUBJECT PORTAL

<p>| 3    | 1        | M-Business Social Issues | ARTICLE 1 | QUESTIONS WEEK 3 | HTML, JAVA &amp; JAVASCRIPT |
| AUG  | L2       | M-Business Economic Issues | ARTICLE 2 |               |                         |
| 4    | 8        | M-Business Political Issues | ARTICLE 1 | QUESTIONS WEEK 4 | XBRL                     |
| AUG  | L2       | M-Business Ethical Issues | ARTICLE 2 |               |                         |
| 5    | 15       | Conceptual Foundations   | ARTICLE 1 | QUESTIONS WEEK 5 | XBRL                     |
| AUG  | L2       | Conceptual Foundations   | ARTICLE 2 |               |                         |
| 6    | 22       | Technical Foundations    | ARTICLE 1 | QUESTIONS WEEK 6 | ebXML                    |
| AUG  | L2       | Technical Foundations    | ARTICLE 2 |               |                         |</p>
<table>
<thead>
<tr>
<th>Week</th>
<th>Date</th>
<th>Section</th>
<th>Topic</th>
<th>Article</th>
<th>Questions</th>
<th>Week</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>7</td>
<td>Aug 29</td>
<td>L1</td>
<td>M-Business &amp; B2B Systems</td>
<td>ARTICLE 1</td>
<td>QUESTIONS WEEK 7</td>
<td>ebXML</td>
<td></td>
</tr>
<tr>
<td>9</td>
<td>Sep 5</td>
<td>L1</td>
<td>M-Business &amp; B2B Systems</td>
<td>ARTICLE 1</td>
<td>QUESTIONS WEEK 9</td>
<td>WML</td>
<td></td>
</tr>
<tr>
<td>10</td>
<td>Sep L2</td>
<td>M-Business &amp; B2B Systems</td>
<td>ARTICLE 2</td>
<td>QUESTIONS WEEK 10</td>
<td>WML</td>
<td></td>
<td></td>
</tr>
<tr>
<td>11</td>
<td>Oct 3</td>
<td>L1</td>
<td>Wireless eInformation Systems</td>
<td>ARTICLE 1</td>
<td>QUESTIONS WEEK 11</td>
<td>FINALISE PROJECTS</td>
<td></td>
</tr>
<tr>
<td>12</td>
<td>Oct L2</td>
<td>Wireless eInformation Systems</td>
<td>ARTICLE 2</td>
<td>QUESTIONS WEEK 12</td>
<td>SUBMIT PROJECTS</td>
<td></td>
<td></td>
</tr>
<tr>
<td>13</td>
<td>Oct 17</td>
<td>L1</td>
<td>Wireless M-Business Systems</td>
<td>ARTICLE 1</td>
<td>QUESTIONS WEEK 13</td>
<td>NONE</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Wireless M-Business Systems</td>
<td>ARTICLE 2</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### TUTORIAL / LABORATORY TIMES

Tutorials/Computer Labs will be held on

- **Tuesday** 14:30 - 16:30  Computer Lab Room 233  Building 40
- **Wednesday** 13:30 – 15:30  Computer Lab Room 230  Building 40
- **Wednesday** 15:30 – 17:30  Computer Lab Room 230  Building 40
- **Wednesday** 17:30 – 19:30  Computer Lab Room 230  Building 40
- **Thursday** 14:30 – 16:30  Computer Lab Room 233  Building 40
- **Thursday** 16:30 – 18:30  Computer Lab Room 233  Building 40

The FIRST tutorial/lab hour commencing in week 2, will be set aside as an interactive forum where debates centred on subject material discussed in lectures, readings and the self-study weekly questions will bring attention to the interactions and contradictions between social information systems in accounting theory and its technical practice parallel. It is ESSENTIAL that you are familiar with the lecture and reading materials from the previous weeks and that you have made a genuine ATTEMPT to complete the weekly
questions for those weeks BEFORE your class. The SECOND hour will be devoted to covering new technical skills and group discussions and demonstrations pertaining to the group project. These sessions aim to reinforce and develop the students’ analytical and technical competences, pertaining to the state of the art technological aspects of the subject that will be required to complete the group project. I urge you to put in as much effort as possible in preparation for the computer labs, as there is no substitute for practicing the technical skills acquired in your own time. DO NOT EXPECT TO MASTER THOSE TECHNICAL SKILLS BECAUSE YOU HAVE ATTENDED YOUR CLASSES.

**BRIEF OUTLINE**

This is a critical subject for developing the hybrid e-Graduate that maintains both the social and technical skills required by the accounting profession. The role of this subject, as one of the guardians of the social science disciplines, needs to be balanced with the need to lead social science debates in new intellectual areas of a globalised metaModern society. The term "social science" includes a range of subjects: accounting, economics, sociology, political science, information systems and many more. All of these, without exception, are relevant to the practical problems that face both the public and private sectors today. We live in a world of perpetual revolutionary change, where many believe the social transformations going on are as paramount as those, which initiated the industrial revolution in the late eighteenth century. Although the sources of some such change are technological, such as those created by the information age revolution, the consequences are always and without exception social. Only the social sciences - including this subject- can effectively examine them.

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. Today, after the first and second e-Business wave (the first focusing on e-commerce: selling online and the second related to supply chain management, enabling companies to deliver what customers ordered online) the focus is back on finance. In the New Economy companies have to learn how to manage for profit (short term) and how to create sustainable shareholder value (long term) at the same time and have to manage E-Business processes from order to cash. Organisations have to find ways to optimise the financial supply chain - the flow of cash - by leveraging E-Business in order to reduce working capital and ensure that the company is not running out of cash. This subject provides the technical exposure to learn how to leverage e-Business in order to optimise
the cash flow supply chain to create value. Contemporary developments of technology and accounting thought with their impact on accounting practice will be reflected in this subject. Overall, this subject will enable you to identify, understand and evaluate in accounting terms the social opportunities and risks of the technological changes in organisations and society.

**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 and the accounting response to such focus
4. Demand for new knowledge and skills
5. Changing attitudes to work, family and societal issues
6. Real-Time Flow of Information
7. Greater Access To Telecommunications and Wireless Technologies
8. The Virtual Organisation
9. New Work Practices
10. Rapid Change In Business Environment

**ATTENDANCE REQUIREMENTS**

In order to maximise learning outcomes, it is strongly recommended that students attend all their classes. Minimum attendance requirements as per the University Undergraduate Calendar will be enforced.

**PARTICIPATION/CONTRIBUTION TO TUTORIALS/LECTURES**

You are expected to actively participate in the tutorial sessions as your participation effort will be taken into account when determining the participation marks in the tutes. Participation involves coming prepared with comprehensive answers to the weekly questions which will be sighted. It is also expected that your participation in class discussion involves arguments that are informed by your engagement with the readings and lectures. There will also be 5 to 7 surprise quizzes that you will be expected to attempt. If you miss any of those quizzes due to extenuating circumstances and submit a special consideration application, 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 45% on the final examination PROVIDED THAT THEY DO NOT FAIL ANY OF THE OTHER ASSESSMENT COMPONENTS.

**REQUIRED TEXT(S)**

All subject materials are available electronically from the subject portal. However, you must download or print the prescribed readings for the week, because links to electronic articles from
external sites can only be ensured in their prescribed weeks only. Please report any broken link to
the subject coordinator as soon as possible.

RECOMMENDED BACKGROUND AND FURTHER READING
Students should use the library catalogue and databases to locate additional resources.

STUDY CENTRES SPECIFIC INFORMATION
There are a number of matters that concern students at the study centres of Batemans Bay, Bega,
Moss Vale and the Shoalhaven campus:

1. Lectures
   a. Pre-recorded and viewed electronically in class.
   b. The lectures will not available for download but may be viewed in your own time on
      the study centres computers.

2. Tutorials/Computer Labs

3. Video Conference session with the subject coordinator
   a. The session will be conducted every second week and starting in week 2.
   b. The session is NOT a lecture session or a substitute for pre-recorded lecture
      sessions.
   c. It will NOT provide a summary or an overview of the lecture materials or readings,
      but will attempt to answer specific questions about the course material.
   d. It will provide a forum to discuss specific learning problems to students at the study
      centres.
3 Stages Weekly Study Approach

**Stage 1**
Read
Discuss in a group
Summarize your understanding

**Stage 2**
SYNTHESIS of your OWN understanding of the above summaries in terms of the:
1. MAIN ISSUES/POINTS
2. ARGUMENTS FOR/AGAINST
3. ANALYTICAL MODELS

**Stage 3**
Discuss any misunderstandings or confusion with your tutor/lecturer on completing the steps above

DISCUSS WITH YOUR TUTOR
# SECTION B: ASSESSMENT

## CLASS PARTICIPATION

<table>
<thead>
<tr>
<th>Assessment 1:</th>
<th>ACTIVE PARTICIPATION &amp; SURPRISE QUizzes</th>
</tr>
</thead>
<tbody>
<tr>
<td>Topic</td>
<td>readings and lectures of preceding weeks and inclusive of current weekly readings</td>
</tr>
<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. There will be 5 to 7 surprise quizzes comprise a set of 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 one is most appropriate and relevant to the context of the question or problem at hand.</td>
</tr>
<tr>
<td>Length:</td>
<td>10-30 Multiple Choice Questions</td>
</tr>
<tr>
<td>Weighting:</td>
<td>25%</td>
</tr>
<tr>
<td>Due date</td>
<td>held during weekly Lab/Tutorial/Lecture Time</td>
</tr>
</tbody>
</table>

## Assessment 2:  M-PROJECT (4 to 6 students ONLY in a group Project)

<table>
<thead>
<tr>
<th>Topic</th>
<th>Group development of an ebXML/XBRL based prototype</th>
</tr>
</thead>
<tbody>
<tr>
<td>Weighting:</td>
<td>25%</td>
</tr>
<tr>
<td>Due date</td>
<td>Week 12 Tutorial/Lab class</td>
</tr>
</tbody>
</table>

## EXAMINATIONS

### FINAL EXAMINATION

<table>
<thead>
<tr>
<th>Weighting</th>
<th>50%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Date</td>
<td>Spring Session Examination Period: 29 October to 11 November 2005 The final examination date will be confirmed and published on SOLS 3 to 4 weeks before the examination period.</td>
</tr>
<tr>
<td>Time allowed</td>
<td>3 Hours</td>
</tr>
<tr>
<td>Structure of paper</td>
<td>Essay Questions and Practical Problems</td>
</tr>
</tbody>
</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 the weighting for the quiz 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 should 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>
</tr>
</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
elements 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
elements of how to reference electronic material.


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: 42 213078
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: 42 213445
fax: 42 215667

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: 42 214118

ABORIGINAL EDUCATION CENTRE

The Aboriginal Education Centre (AEC) 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: 42 213563
fax: 42 214244