



ACCG2065

Blockchain for Business

Session 2, Special circumstance 2020

Department of Accounting & Corporate Governance

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Notice

As part of [Phase 3 of our return to campus plan](#), most units will now run tutorials, seminars and other small group learning activities on campus for the second half-year, while keeping an online version available for those students unable to return or those who choose to continue their studies online.

To check the availability of face-to-face and online activities for your unit, please go to [timetable viewer](#). To check detailed information on unit assessments visit your unit's iLearn space or consult your unit convenor.

General Information

Unit convenor and teaching staff

Unit Convenor and Lecturer

Ali Amrollahi

accg2065@mq.edu.au

Moderator

Mauricio Marrone

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Credit points

10

Prerequisites

50cp at 1000 level or above

Corequisites

Co-badged status

Unit description

Blockchain is an emerging technology that has many applications other than cryptocurrencies in business and the accounting profession. This unit is designed for students to gain an understanding of Blockchain from a business, accounting and technical perspective. The primary objective of this unit is for students to be able to evaluate Blockchain by understanding the benefits and challenges as well as the legal, ethical and governance issues. The unit will examine how Blockchain can assist an organisation to achieve competitive advantage and take advantage of future trends.

Important Academic Dates

Information about important academic dates including deadlines for withdrawing from units are available at <https://www.mq.edu.au/study/calendar-of-dates>

Learning Outcomes

On successful completion of this unit, you will be able to:

ULO1: Formulate a strategy for integrating Blockchain in the supply chain, internet of things, insurance, finance, accounting and government.

ULO2: Critically assess the applications of Blockchain including smart contracts, financing, privacy and security, crypto currencies and how Blockchain can help an

organisation achieve competitive advantage.

ULO3: Explain the legal, ethical and governance issues relating to Blockchain.

ULO4: Investigate future trends in Blockchain and associated technologies.

General Assessment Information

Late Submission(s): *“Late assessment must also be submitted through Turnitin. No extensions will be granted. There will be a deduction of 10% of the total available marks made from the total awarded mark for each 24 hour period or part thereof that the submission is late (for example, 25 hours late in submission incurs a 20% penalty). Late submissions will not be accepted after solutions have been discussed and/or made available. This penalty does not apply for cases in which an application for Special Consideration is made and approved. Note: applications for Special Consideration Policy must be made within 5 (five) business days of the due date and time.*

Assessment Tasks

Name	Weighting	Hurdle	Due
<u>Weekly Assessment</u>	20%	No	Weeks 3-12
<u>Report</u>	30%	No	Week 7
<u>Presentation</u>	10%	No	Week 12
<u>Report</u>	40%	No	Week 13

Weekly Assessment

Assessment Type ¹: Participatory task

Indicative Time on Task ²: 20 hours

Due: **Weeks 3-12**

Weighting: **20%**

A variety of activities will be assigned each week from weeks 3 to 12 (10 weeks) completed online on contemporary topics on Blockchain. Students are expected to complete readings and research as required prior to the class

On successful completion you will be able to:

- Formulate a strategy for integrating Blockchain in the supply chain, internet of things, insurance, finance, accounting and government.
- Critically assess the applications of Blockchain including smart contracts, financing,

privacy and security, crypto currencies and how Blockchain can help an organisation achieve competitive advantage.

- Explain the legal, ethical and governance issues relating to Blockchain.

Report

Assessment Type ¹: Report

Indicative Time on Task ²: 40 hours

Due: **Week 7**

Weighting: **30%**

Informative Report on Legal and Ethical Issues relating to Blockchain Report (1500 words)

On successful completion you will be able to:

- Formulate a strategy for integrating Blockchain in the supply chain, internet of things, insurance, finance, accounting and government.
- Explain the legal, ethical and governance issues relating to Blockchain.

Presentation

Assessment Type ¹: Presentation

Indicative Time on Task ²: 10 hours

Due: **Week 12**

Weighting: **10%**

This assessment requires each student to record and submit a presentation based in the report on legal and ethical issues.

On successful completion you will be able to:

- Formulate a strategy for integrating Blockchain in the supply chain, internet of things, insurance, finance, accounting and government.
- Explain the legal, ethical and governance issues relating to Blockchain.

Report

Assessment Type ¹: Report

Indicative Time on Task ²: 43 hours

Due: **Week 13**

Weighting: **40%**

Analytical Report on applications of Blockchain and how they can be used in a business context (including future trends) Report (2000 words)

On successful completion you will be able to:

- Formulate a strategy for integrating Blockchain in the supply chain, internet of things, insurance, finance, accounting and government.
- Investigate future trends in Blockchain and associated technologies.

¹ If you need help with your assignment, please contact:

- the academic teaching staff in your unit for guidance in understanding or completing this type of assessment
- the [Writing Centre](#) for academic skills support.

² Indicative time-on-task is an estimate of the time required for completion of the assessment task and is subject to individual variation

Delivery and Resources

Required Text:	Welfare, A. (2019). <i>Commercializing blockchain : strategic applications in the real world</i> . Chichester, West Sussex, United Kingdom: Wiley.
Delivery Format and Other Details:	<p>Face to face \ Online teaching</p> <p>This unit will be taught in the form of weekly lectures and tutorials. Students are required to enrol in one lecture and one tutorial for this unit. The teaching strategies are outlined below:</p> <p>Lectures</p> <p>A one-hour lecture will be completed every week. It is expected that students complete their prescribed reading for the week prior to attending the lecture.</p> <p>Tutorial attendance</p> <p>Each student must register for a tutorial and must attend the tutorial that they have registered for. There will be a two-hour tutorial each week from weeks 2 to 13. Students must finalise their tutorial enrolment by the end of Week 2. Tutorial changes can ONLY be made through eStudent. Students wishing to change tutorial times should log onto eStudent and enrol in a class where there is a vacancy.</p> <p>If you attend the tutorial that you are not enrolled in, it will not be counted toward the attendance record, with an exception of tutorials held on the week of public holidays. It will also not count towards your assessed coursework. No exception for tutorial attendances and late assignments will be granted for students who are enrolled late in this subject.</p> <p>Your attendance may not be marked if you arrive more than 15 minutes late to your tutorials unless there is an appropriate reason provided to your tutors.</p>

Recommended Readings:	<p>Jai Singh Arun, Cuomo, J., Nitin Gaur and Tapscott, D. (2019). <i>Blockchain for business</i>. Boston: Addison-Wesley.</p> <p>Bambara, J.J. and Allen, P.R. (2018). <i>Blockchain: a practical guide to developing business, law, and technology solutions</i>. New York: McGraw-Hill Education.</p> <p>Burniske, C. and Tatar, J. (2018). <i>Cryptoassets: the innovative investor's guide to bitcoin and beyond</i>. New York: McGraw-Hill Education.</p>
Other Course Materials:	

This unit addresses global and sustainability issues as direct areas of study and as necessary implications arising from the materials, assessment and academic discussion and debate in classes/seminars. We promote sustainability by developing ability in students to research and locate information within the accounting discipline. We aim to provide students with an opportunity to obtain skills which will benefit them throughout their career.

The unit's textbook has a reference list at the end of each chapter containing all references cited by the author. These provide some guidance to references that could be used to research particular issues.

Unit Schedule

	Topic
Week1	Unit intro / What is blockchain?
Week2	Blockchain Technology
Week3	Blockchain Business Model
Week4	Blockchain Applications: Cryptocurrencies
Week5	Blockchain Applications: Supply Chain Management
Week6	Blockchain Applications: Government
Week7	Blockchain Applications: Economy and Finance
Week8	Blockchain Risks and Challenges
Week9	Blockchain Governance and Competitive Advantage
Week10	Future of Blockchain and Emerging Technologies
Week11	Ethical and Legal Aspects of Blockchain
Week12	Guest Lecture

Policies and Procedures

Macquarie University policies and procedures are accessible from [Policy Central \(https://staff.mq.edu.au/work/strategy-planning-and-governance/university-policies-and-procedures/policy-central\)](https://staff.mq.edu.au/work/strategy-planning-and-governance/university-policies-and-procedures/policy-central). Students should be aware of the following policies in particular with regard to Learning and Teaching:

- [Academic Appeals Policy](#)
- [Academic Integrity Policy](#)
- [Academic Progression Policy](#)
- [Assessment Policy](#)
- [Fitness to Practice Procedure](#)
- [Grade Appeal Policy](#)
- [Complaint Management Procedure for Students and Members of the Public](#)
- [Special Consideration Policy](#) (**Note:** *The Special Consideration Policy is effective from 4 December 2017 and replaces the Disruption to Studies Policy.*)

Students seeking more policy resources can visit the [Student Policy Gateway \(https://students.mq.edu.au/support/study/student-policy-gateway\)](https://students.mq.edu.au/support/study/student-policy-gateway). It is your one-stop-shop for the key policies you need to know about throughout your undergraduate student journey.

If you would like to see all the policies relevant to Learning and Teaching visit [Policy Central \(https://staff.mq.edu.au/work/strategy-planning-and-governance/university-policies-and-procedures/policy-central\)](https://staff.mq.edu.au/work/strategy-planning-and-governance/university-policies-and-procedures/policy-central).

Student Code of Conduct

Macquarie University students have a responsibility to be familiar with the Student Code of Conduct: <https://students.mq.edu.au/study/getting-started/student-conduct>

Results

Results published on platform other than [eStudent](#), (eg. iLearn, Coursera etc.) or released directly by your Unit Convenor, are not confirmed as they are subject to final approval by the University. Once approved, final results will be sent to your student email address and will be made available in [eStudent](#). For more information visit ask.mq.edu.au or if you are a Global MBA student contact globalmba.support@mq.edu.au

Student Support

Macquarie University provides a range of support services for students. For details, visit <http://students.mq.edu.au/support/>

Learning Skills

Learning Skills (mq.edu.au/learningskills) provides academic writing resources and study

strategies to help you improve your marks and take control of your study.

- [Getting help with your assignment](#)
- [Workshops](#)
- [StudyWise](#)
- [Academic Integrity Module](#)

The Library provides online and face to face support to help you find and use relevant information resources.

- [Subject and Research Guides](#)
- [Ask a Librarian](#)

Student Services and Support

Students with a disability are encouraged to contact the [Disability Service](#) who can provide appropriate help with any issues that arise during their studies.

Student Enquiries

For all student enquiries, visit Student Connect at ask.mq.edu.au

If you are a Global MBA student contact globalmba.support@mq.edu.au

IT Help

For help with University computer systems and technology, visit http://www.mq.edu.au/about_us/offices_and_units/information_technology/help/.

When using the University's IT, you must adhere to the [Acceptable Use of IT Resources Policy](#). The policy applies to all who connect to the MQ network including students.