



# ACCG2065

## Blockchain for Business

Session 2, In person-scheduled-weekday, North Ryde 2022

*Department of Accounting and Corporate Governance*

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## General Information

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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 Assessment Submission Penalty

Unless an application for Special Consideration has been submitted and approved, a 5% penalty (of the total possible mark) will be applied each day a written assessment is not submitted, up until the 7th day (including weekends). After the 7th day, a grade of '0' will be awarded even if the assessment is submitted. Submission time for all written assessments is set at 11.55pm. A 1-hour grace period is provided to students who experience a technical concern.

For any late submissions of time-sensitive tasks, such as scheduled tests, exams, performance assessments, and/or scheduled practical assessments/labs, students need to submit an application for Special Consideration.

## Assessment Tasks

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

### Weekly Assessment

Assessment Type <sup>1</sup>: Participatory task

Indicative Time on Task <sup>2</sup>: 20 hours

Due: **Weeks 3 to 12**

Weighting: **20%**

A variety of activities will be assigned each week from weeks 3 to 12 (10 weeks) completed in class and/or online (e.g. blogs) 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.

## Report

Assessment Type **1**: Report

Indicative Time on Task **2**: 43 hours

Due: **Week 12**

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.

## Presentation

Assessment Type **1**: Presentation

Indicative Time on Task **2**: 10 hours

Due: **Week 13**

Weighting: **10%**

This assessment requires each student to deliver a presentation based in the report on legal and ethical issues. Presentation (10 marks)

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.

<sup>1</sup> 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.

<sup>2</sup> 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

<b>Required Text:</b>	Welfare, A. (2019). <i>Commercializing blockchain : strategic applications in the real world</i> . Chichester, West Sussex, United Kingdom: Wiley.
<b>Delivery Format and Other Details:</b>	<p><b>Face to face \ Online teaching</b></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><b>Lectures</b></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><b>Tutorial attendance</b></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>

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

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 the 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

Week 1 Unit intro / What is blockchain?

Week 2 Blockchain Technology

Week 3 Blockchain Business Model

Week 4 Blockchain Applications: Cryptocurrencies

Week 5 Blockchain Applications: Supply Chain Management

Week 6 Blockchain Applications: Government

Week 7 Blockchain Applications: Economy and Finance

Week 8 Blockchain Risks and Challenges

Week 9 Blockchain Governance and Competitive Advantage

Week 10 Future of Blockchain and Emerging Technologies

Week 11 Ethical and Legal Aspects of Blockchain

Week 12 Guest Lecture - Blockchain in practice

Week 13 Review

## Policies and Procedures

Macquarie University policies and procedures are accessible from [Policy Central \(https://policies.mq.edu.au\)](https://policies.mq.edu.au). 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](#)
- [Assessment Procedure](#)
- [Complaints Resolution Procedure for Students and Members of the Public](#)
- [Special Consideration Policy](#)

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

To find other policies relating to Teaching and Learning, visit [Policy Central](https://policies.mq.edu.au) (<https://policies.mq.edu.au>) and use the [search tool](#).

## Student Code of Conduct

Macquarie University students have a responsibility to be familiar with the Student Code of Conduct: <https://students.mq.edu.au/admin/other-resources/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](https://ask.mq.edu.au) or if you are a Global MBA student contact [globalmba.support@mq.edu.au](mailto:globalmba.support@mq.edu.au)

## Academic Integrity

At Macquarie, we believe [academic integrity](#) – honesty, respect, trust, responsibility, fairness and courage – is at the core of learning, teaching and research. We recognise that meeting the expectations required to complete your assessments can be challenging. So, we offer you a range of resources and services to help you reach your potential, including free [online writing and maths support](#), [academic skills development](#) and [wellbeing consultations](#).

## Student Support

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

## The Writing Centre

[The Writing Centre](#) provides resources to develop your English language proficiency, academic writing, and communication skills.

- [Workshops](#)
- [Chat with a WriteWISE peer writing leader](#)
- [Access StudyWISE](#)

- [Upload an assignment to Studiosity](#)
- [Complete the 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

Macquarie University offers a range of [Student Support Services](#) including:

- [IT Support](#)
- [Accessibility and disability support](#) with study
- Mental health [support](#)
- [Safety support](#) to respond to bullying, harassment, sexual harassment and sexual assault
- [Social support including information about finances, tenancy and legal issues](#)

## Student Enquiries

Got a question? Ask us via [AskMQ](#), or contact [Service Connect](#).

## IT Help

For help with University computer systems and technology, visit [http://www.mq.edu.au/about\\_us/offices\\_and\\_units/information\\_technology/help/](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.