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### Disclaimer

Macquarie University has taken all reasonable measures to ensure the information in this publication is accurate and up-to-date. However, the information may change or become out-dated as a result of change in University policies, procedures or rules. The University reserves the right to make changes to any information in this publication without notice. Users of this publication are advised to check the website version of this publication [or the relevant faculty or department] before acting on any information in this publication.
General Information

Unit convenor and teaching staff
Ali Amrollahi
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Mauricio Marrone
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Credit points
10

Prerequisites
50cp at 1000 level or above

Corequisites

Co-badge 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**

<table>
<thead>
<tr>
<th>Name</th>
<th>Weighting</th>
<th>Hurdle</th>
<th>Due</th>
</tr>
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<tbody>
<tr>
<td>Weekly Assessment</td>
<td>20%</td>
<td>No</td>
<td>Weeks 3 to 12</td>
</tr>
<tr>
<td>Report</td>
<td>30%</td>
<td>No</td>
<td>Week 7</td>
</tr>
<tr>
<td>Report</td>
<td>40%</td>
<td>No</td>
<td>Week 12</td>
</tr>
<tr>
<td>Presentation</td>
<td>10%</td>
<td>No</td>
<td>Week 13</td>
</tr>
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**Weekly Assessment**

Assessment Type 1: Participatory task  
Indicative Time on Task 2: 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
This assessment requires each student to deliver a presentation based on 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.

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.

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**


**Delivery Format and Other Details:**

- **Face to face \ Online teaching**

  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:

  **Lectures**

  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.

  **Tutorial attendance**

  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.

  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.

  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.
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). Students should be aware of the following policies in particular with regard to Learning and Teaching:

- [Academic Appeals Policy](https://policies.mq.edu.au)
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 or if you are a Global MBA student contact 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
Unit guide ACCG2065 Blockchain for Business

- 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.