ACCG8225
CA - Risk and Technology
Session 1, In person-scheduled-weekday, North Ryde 2024

Department of Accounting and Corporate Governance

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## General Information

<table>
<thead>
<tr>
<th>Unit convenor and teaching staff</th>
<th>Lu Jiao</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td><a href="mailto:lu.jiao@mq.edu.au">lu.jiao@mq.edu.au</a></td>
</tr>
<tr>
<td></td>
<td>Grant Richardson</td>
</tr>
<tr>
<td></td>
<td><a href="mailto:grant.richardson@mq.edu.au">grant.richardson@mq.edu.au</a></td>
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| Credit points | 10 |

<table>
<thead>
<tr>
<th>Prerequisites</th>
<th>Admission to MProfAccg and (ACCG6011 and ACCG6014 and ACST6003 and ECON6049)</th>
</tr>
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<tbody>
<tr>
<td>NB:</td>
<td>Students must successfully complete CA - Ethics and Business module prior to enrolling in this unit. Students should directly enroll in the Ethic and Business module directly with CA ANZ.</td>
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<table>
<thead>
<tr>
<th>Corequisites</th>
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<tr>
<th>Co-badged status</th>
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<tr>
<th>Unit description</th>
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<tr>
<td>In this unit, students analyse how businesses create and protect stakeholder value with a focus on risk management, data and technology. Students evaluate and respond to the benefits, risks and challenges organisations face arising from existing and emerging technologies, process automation and the use and application of data. Students will develop skills and knowledge in areas of technical practice including identifying, analysing and managing risk, computational thinking, analysis and reporting of data and emerging technologies. In real world case study based activities and associated assessments, students will apply ethical considerations to risk management and technology and develop skills to communicate technical data to a variety of audiences.</td>
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</table>

## 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](https://www.mq.edu.au/study/calendar-of-dates)

## Learning Outcomes

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

**ULO1:** Recommend risk management strategies to address financial and non-financial risks affecting an organisation.
ULO2: Evaluate and communicate the results of data analysis, presented in a range of formats, to provide relevant information for decision making.

ULO3: Identify and evaluate existing and emerging technology solutions and contribute to an IT strategy to meet business objectives and strategy.

ULO4: Apply the principles of computational thinking to generate solutions to authentic business problems.

Assessment Tasks

<table>
<thead>
<tr>
<th>Name</th>
<th>Weighting</th>
<th>Hurdle</th>
<th>Due</th>
</tr>
</thead>
<tbody>
<tr>
<td>MQ Final Exam</td>
<td>30%</td>
<td>No</td>
<td>3 Jun 2024</td>
</tr>
<tr>
<td>CA - Written assignment</td>
<td>30%</td>
<td>No</td>
<td>6 May 2024</td>
</tr>
<tr>
<td>CA - Written assignment</td>
<td>40%</td>
<td>Yes</td>
<td>5 Jun 2024</td>
</tr>
</tbody>
</table>

MQ Final Exam

Assessment Type 1: Examination
Indicative Time on Task 2: 25 hours
Due: 3 Jun 2024
Weighting: 30%

The students are expected to sit for the MQ final examination.

On successful completion you will be able to:

- Recommend risk management strategies to address financial and non-financial risks affecting an organisation.
- Evaluate and communicate the results of data analysis, presented in a range of formats, to provide relevant information for decision making.
- Identify and evaluate existing and emerging technology solutions and contribute to an IT strategy to meet business objectives and strategy.
- Apply the principles of computational thinking to generate solutions to authentic business problems.

CA - Written assignment

Assessment Type 1: Case study/analysis
Indicative Time on Task 2: 25 hours
Students will review a case study relating to risks faced by an organisation and will submit a written assignment.

On successful completion you will be able to:

- Recommend risk management strategies to address financial and non-financial risks affecting an organisation.
- Apply the principles of computational thinking to generate solutions to authentic business problems.

CA - Written assignment

Assessment Type 1: Case study/analysis
Indicative Time on Task 2: 35 hours
Due: 5 Jun 2024
Weighting: 40%
This is a hurdle assessment task (see assessment policy for more information on hurdle assessment tasks)

The final (hurdle) assessment is a written assignment. Candidates will analyse information and data in a case study. Students will then complete a written assignment and data analysis.

Students are expected to complete and pass the CA final written assignment to pass the unit.

On successful completion you will be able to:

- Recommend risk management strategies to address financial and non-financial risks affecting an organisation.
- Evaluate and communicate the results of data analysis, presented in a range of formats, to provide relevant information for decision making.
- Identify and evaluate existing and emerging technology solutions and contribute to an IT strategy to meet business objectives and strategy.
- Apply the principles of computational thinking to generate solutions to authentic business problems.
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

<table>
<thead>
<tr>
<th>Required Text:</th>
<th>Students are to refer to the Risk &amp; Technology CA Program Study Guide published by Wiley and other related CA ANZ resources with details provided on the unit's iLearn site.</th>
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</thead>
<tbody>
<tr>
<td>Unit Web Page:</td>
<td>Students are required to access a computer and the internet at various times in completing this unit, to download course material available on the learning management system (iLearn) and to complete assessment tasks.</td>
</tr>
<tr>
<td>Technology Used and Required:</td>
<td>Please refer to iLearn.</td>
</tr>
</tbody>
</table>
| Delivery Format and Other Details: | Classes
  - The timetable for classes can be found on the University website at: [http://www.timetables.mq.edu.au/](http://www.timetables.mq.edu.au/)
  - Students are expected to participate actively in seminar discussion. |
| Recommended Readings: | Additional materials will be provided at the beginning of the unit and under each of the weekly headings in iLearn. Students should read the relevant materials before coming to class and in completing the assessment tasks as well as undertake their own further research. |
| Other Course Materials: | Please refer to iLearn. |

### Unit Schedule

<table>
<thead>
<tr>
<th>Week</th>
<th>Week starting</th>
<th>Topics</th>
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<tbody>
<tr>
<td>1</td>
<td>8th April</td>
<td>1. Introduction to risk management</td>
</tr>
<tr>
<td>2</td>
<td>15th April</td>
<td>2. Risk management process</td>
</tr>
</tbody>
</table>
| 3    | 22nd April   | 2. Risk management process
  3. Emerging risk and risk scenarios |
### 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](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...
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 Advocacy provides independent advice on MQ policies, procedures, and processes
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/.

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.

Unit information based on version 2024.02 of the Handbook