



THE UNIVERSITY
OF QUEENSLAND
AUSTRALIA

RBUS3904 - Sem 1 2017 - St Lucia - Internal

Authenticated View

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This printed course profile is valid at the date and time specified above. The course profile may be subject to change during the semester – the online version is the authoritative version.

1. General Course Information

1.1 Course Details

Course Code: RBUS3904 **Course Title:** Integrated Commerce in Practice

Coordinating Unit: School of Business

Semester: Semester 1, 2017 **Mode:** Internal

Level: Undergraduate

Location: St Lucia

Number of Units: 2 **Contact Hours Per Week:** 3S

Pre-Requisites: Final year BCom students

Restrictions: Final year BCom students Quota: Minimum of 35 enrolments

Course Description: The course is based around the theory of the firm which provides an explanation of how the firm fits into the economic system and creates value. The course relies on the paradigm of financial economics to provide an understanding of the broad range of determinants of firm value. These include accounting information which is generated for management purposes, particularly cost and value drivers, and external reporting, which considers the value effects of financial structures and control. Value created from the information systems environment in the firm is considered and the value effects of mergers, capital structure and distribution are also addressed. The course focuses on the role of governance in creating value and how ethics and reputational capital operate in a market economy. The course relies heavily on case material and written and oral communications are emphasised as important outcomes from the course.

Assumed Background:

This course is a capstone course that is designed to be business workplace relevant. Students work on making business orientated connections across the range of disciplines (Accounting, Finance and Business Information Systems) studied in the Bachelor of Commerce undergraduate degree.

Before attempting this course, please complete the prerequisite course(s) listed on the front of this course profile. No responsibility will be accepted by the School of Business, the Faculty of Business, Economics and Law or the University of Queensland for poor student performance occurring in courses where the prerequisite(s) has/have not been completed, for any reason whatsoever.

This course should be undertaken in your final semester and year of studies in the Bachelor's degree.

1.2 Course Introduction

As you are now in your final year of study, this course provides an opportunity for you to make connections across the different areas of study encountered through your degree. The objective of the course is to (1) help you to integrate and develop connections across the different discipline areas studied during your degree, and (2) present and engage with the capstone course content in ways that are relevant to the workplace and also to higher levels of study should that be your chosen path.

The capstone course for the BCom degree also provides an opportunity for UQBS students to further differentiate themselves on a quality dimension. Many institutions are able to offer courses which are of high quality when measured on a stand-alone basis but they not able to deliver from the perspective of a broad and deep understanding of inter-linked disciplines that comes from the work undertaken in a research intensive institution.

Factors driving the content of this course include:

- Incorporate practical applications from the perspective of a financial economics framework that reflects a key 'in-house' paradigm informing the degree in the accounting, finance and business information systems majors.
- Bring together accounting, finance, and business information systems content in business orientated settings:
 - to develop an awareness of information flows for decision making and reporting to external stakeholders such as shareholders, factors that determine value creation by firms, and approaches to the measurement of firm value
 - to develop an awareness and understanding of important corporate governance issues and mechanisms germane to firms and financial market settings
 - to first develop an awareness of ethics frameworks available to help analyse ethical dilemmas, to develop an awareness of the types of ethical dilemmas that can arise in business settings, and to have some exposure to

- thinking through some ethical dilemmas
- to further develop knowledge and skills in business communications.

Course Changes in Response to Previous Student Feedback

Previous student feedback has been valuable in modifying the course content, flow and assessment techniques.

1.3 Course Staff

Course Coordinator: Professor Anne Wyatt
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Campus: St Lucia **Building:** Colin Clark Building ([Map](#)) **Room:** 451

Lecturer: Dr Barry Oliver
Phone: 3346 8037 **Email:** b.oliver@uq.edu.au
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Lecturer: Professor Anne Wyatt
Phone: 3346 8082 **Email:** a.wyatt@business.uq.edu.au **Homepage:** <https://www.business.uq.edu.au/staff/details/anne-wyatt>
Campus: St Lucia **Building:** Colin Clark Building ([Map](#)) **Room:** 451

1.4 Timetable

Timetables are available on [mySI-net](#).

Additional Timetable Information

The course will be conducted using the postgraduate seminar format of a 3 hour seminar. The pedagogy for the seminars will vary in keeping with the variation in the content and objectives for the individual classes.

2. Aims, Objectives & Graduate Attributes

2.1 Course Aims

This capstone course aims to help final year students:

1. Work towards assimilating the knowledge, skills and experiences developed over their undergraduate studies by reflecting on their program and making connections via exposure to real world problems and issues; and
2. Work on refining their graduate capabilities and gather evidence of learning, critical thinking, and problem solving capabilities to provide confidence in their transition to higher level studies and/or the workplace.

2.2 Learning Objectives

After successfully completing this course you should be able to:

- 1 Demonstrate an understanding of how to form productive and informed interactions with firm stakeholders on issues in the areas of accounting, finance and business information systems, particularly those affecting information quality and flows within the firm and to external parties, and firm valuation.
- 2 Demonstrate an understanding of how to develop productive and informed interactions with the firm's stakeholders on issues of corporate governance and ethics particularly in relation to information quality and flows internally and externally, and firm valuation in business settings.
- 3 Demonstrate an awareness of how to devise practicable solutions to issues relating to internal and external information quality and flows, corporate governance and ethical dilemmas that impact on the firm's valuation, in ways that ethically advantage the firm and its stakeholders.
- 4 Demonstrate an awareness of relevant key concepts from the financial economics and business information systems paradigms that offer a foundation for effective decision making.

2.3. Graduate Attributes

Successfully completing this course will contribute to the recognition of your attainment of the following **UQ (Undergrad Pass)** graduate attributes:

| GRADUATE ATTRIBUTE | LEARNING OBJECTIVES |
|--|---------------------|
| A. IN-DEPTH KNOWLEDGE OF THE FIELD OF STUDY | |
| A1. A comprehensive and well-founded knowledge in the field of study. | 1, 2, 3, 4 |
| A4. An understanding of how other disciplines relate to the field of study. | 1, 3, 4 |
| A5. An international perspective on the field of study. | 1, 3 |

| | |
|--|-------------------|
| B. EFFECTIVE COMMUNICATION | |
| B1. The ability to collect, analyse and organise information and ideas and to convey those ideas clearly and fluently , in both written and spoken forms . | 1, 2, 4 |
| B2. The ability to interact effectively with others in order to work towards a common outcome. | 1, 2, 4 |
| B3. The ability to select and use the appropriate level, style and means of communication . | 1, 2, 4 |
| B4. The ability to engage effectively and appropriately with information and communication technologies . | 1, 4 |
| C. INDEPENDENCE AND CREATIVITY | |
| C1. The ability to work and learn independently . | 1 |
| C3. The ability to generate ideas and adapt innovatively to changing environments. | 1, 3 |
| C4. The ability to identify problems, create solutions, innovate and improve current practices . | 1, 3 |
| D. CRITICAL JUDGEMENT | |
| D1. The ability to define and analyse problems . | 1, 2, 3, 4 |
| D2. The ability to apply critical reasoning to issues through independent thought and informed judgement . | 1, 2, 3, 4 |
| D3. The ability to evaluate opinions, make decisions and to reflect critically on the justifications for decisions. | 1, 2, 3, 4 |
| E. ETHICAL AND SOCIAL UNDERSTANDING | |
| E1. An understanding of social and civic responsibility . | 2, 4 |
| E2. An appreciation of the philosophical and social contexts of a discipline. | |
| E4. A knowledge and respect of ethics and ethical standards in relation to a major area of study. | 2, 3, 4 |
| E5. A knowledge of other cultures and times and an appreciation of cultural diversity . | |

3. Learning Resources

3.1 Required Resources

Ebook customised by the publishers for RBUS3904 (Penman)

RBUS3904: Integrated Commerce in Practice - Financial Statement Analysis and Security Valuation.

This is a publisher abridged version of Penman, S. (2013) Financial Statement Analysis. McGraw Hill.

The customised and abridged Etextbook is compiled by McGraw Hill Education publishers for use in RBUS3904.

3.2 Recommended Resources

BUSINESS ANALYSIS AND VALUATION RESOURCES (VAL)

- Easton, P. D., McAnally, M., Fairfield, P., Zhang, X., Halsey, R. F., 2010. Financial Statement Analysis & Valuation. Second Edition, Cambridge Business Publishers.
- Milgrom, P. R. and Roberts, J., 1992. Economics, Organization and Management. Prentice-Hall.
- Palepu, K., Healy, P., and Peek, E. 2010. Business Analysis & Valuation Using Financial Statements, Text and Cases. IFRS Edition, Second Edition, Cengage Learning.
- Wahlen, J. M., Baginski, S. P., and Bradshaw, M. T., 2011. Financial Reporting, Financial Statement Analysis, and Valuation: A Strategic Perspective. 7th Edition, Southwestern-Cengage Learning.

ETHICS AND INFORMATION SYSTEM RESOURCES (EIS)

- Ethical Framework <https://www.brown.edu/academics/science-and-technology-studies/framework-making-ethical-decisions>
- Gelinas, U. J., Dull, R. B. and Wheeler, P. R., 2012. Accounting Information Systems. South-Western/Cengage Learning, Mason, Ohio.
- Heesen, J., and Siemoneit, O., 2007. Opportunities for Privacy and Trust in the Development of Ubiquitous Computing. International Review of Information Ethics, Vol. 8, 47.
- Laudon, K. C., & Laudon, J. P., 2011. Essentials of Management Information Systems. Upper Saddle River, Pearson.

3.3 University Learning Resources

Access to required and recommended resources, plus past central exam papers, is available at the UQ Library website (<http://www.library.uq.edu.au/lr/RBUS3904>).

The University offers a range of resources and services to support student learning. Details are available on the myServices website (<https://student.my.uq.edu.au/>).

3.4 School of Business Learning Resources

Not applicable.

3.5 Other Learning Resources & Information

Blackboard Course Site

All courses are supported by the UQ Learning Management System, Blackboard Learn, which provides an interactive environment for the students and teachers. This is accessible via PC or Mac or Mobile (Apps) environment.

To log on to Blackboard, go to <https://learn.uq.edu.au>.

As Blackboard is a web-based application, you will need a recently-released browser for your computer.

For the latest Release Notes for Bb Student, see http://en-gb.help.blackboard.com/Bb_Student/z_Release_Notes_Bb_Student.

The latest browsers are available online from the UQconnect website at <http://uqconnect.net/helpdesk/downloads> or on the free CDs available from Ask I.T. and UQconnect desks. Contact Ask I.T. on (07) 3365 8811 <http://www.library.uq.edu.au/ask-it> or UQconnect on (07) 3365 6000.

4. Teaching & Learning Activities

4.1 Learning Activities

| Date | Activity | Learning Objectives |
|-----------------------|--|---------------------|
| 1 Mar 17 | Class 1 Corporate Governance (Seminar): Readings/Ref: VAL ; EIS | 1, 2, 4 |
| 8 Mar 17 | Class 2 Ethics in Business: Frameworks and Issues (Seminar): | 2, 3 |
| 8 Mar 17 | Ethics Assignment (Individual) (Assignment): The individual ethics assignment will be released to students on 8 March 2017 | |
| 15 Mar 17 | Class 3 IT systems, decision-making, and firm value (Seminar): Understanding the design and use of IT systems in fostering firm value. Readings/Ref: EIS (See, in particular, reading on Blackboard) | 1, 3, 4 |
| 22 Mar 17 | Class 4 IT Governance and Ethical Considerations (Seminar): IT Governance centres on maximising value, while minimising the risks associated with IT systems Readings/Ref: EIS (See, in particular, reading on Blackboard) | 1, 2, 3, 4 |
| 29 Mar 17 | Class 5 The Structure of Financial Information (Seminar): Readings/Ref: Penman (Chapters 2, 9, 10); VAL | 1, 2, 4 |
| 5 Apr 17 | Class 6 Using Financial Inform to Analyse Value (Seminar): Readings/Ref: Penman (Chapter 9, 10, 12); VAL | 1, 3, 4 |
| 12 Apr 17 | Class 7 Accounting Quality (Seminar): Analysis of Accounting Quality and Implications for Forecasting and Valuation Readings/Ref: Penman (Chapters 12, 17, 18); VAL | 1, 2, 3, 4 |
| 17 Apr 17 - 21 Apr 17 | No class (Mid-Semester Break): | |
| 24 Apr 17 - 28 Apr 17 | Mid-Semester Examination (Individual) (Exam): Online mid-semester examination to complete. Exam covers the content of Classes 3-7 Readings/Ref: Penman ; VAL ; EIS | 1, 2, 3, 4 |
| 26 Apr 17 | Class 8 Introduction to Bloomberg and Finance I (Practical): Introduction to Bloomberg and broad discussion of valuation and financing Readings/Ref: Penman ; VAL ; EIS | 1, 2, 3, 4 |
| 3 May 17 | Class 9 Value using Bloomberg Market Concepts II (Practical): Complete online and/or lab work using Bloomberg platform and work on the 10% assessment item on Bloomberg Platform Readings/Ref: Penman ; VAL ; EIS | 1, 2, 3 |
| 10 May 17 | Class 10 Value using Bloomberg Market Concepts III (Practical): Complete online and/or lab work using Bloomberg platform and work on the 10% assessment item on Bloomberg Platform Readings/Ref: Penman ; VAL ; EIS | 1, 2, 3, 4 |
| 17 May 17 | Class 11 Valuation in Action (Seminar): Valuation for Corporate Events Readings/Ref: Penman ; VAL ; EIS | 1, 2, 3, 4 |
| 23 May 17 17:00 | Ethics Assignment (Individual) (Assignment): The ethics assignment is due 5pm Tuesday 23 May 2017 | 1, 2, 3, 4 |
| 24 May 17 | Class 12 Developments in Information Systems (Seminar): Information system technological developments supporting business needs for high quality data Readings/Ref: EIS (See, in particular, reading on Blackboard) | 1, 2, 3, 4 |

4.2 Other Teaching and Learning Activities Information

In this course, active learning and class interaction is encouraged through practical application of frameworks and techniques. Emphasis will be placed on "bringing it all together" i.e., considering accounting, finance and business information systems not as areas of seemingly different and unrelated topics, but as parts of a cohesive internal system directed at creating and maintaining firm value. The course also deals with the important areas of ethics and governance in the context of the firm value. In conjunction with the development of your understanding of these important areas, the course also seeks to further the development of your written and communication skills. Prior review of the assigned reading material will provide a deeper learning experience.

Instruction and Seminars/Practical Sessions

The instructors for this course are all experts in their fields and design their respective seminars to add value. Delivery of the content is through face to face teaching, in class exercises and discussion, online and/or lab work, and guest speakers. Reading set material before coming to class will maximise the learning opportunities in class and together with subsequent private study, will assist you in your retention of the material covered.

Remember that employers actively seek out individuals who are proactive in acquiring knowledge and completing required tasks. Now is therefore an excellent time to work on 'your proactivity' in learning and task completion!

Consultation

Teaching staff are there to assist you. Staff members have set consultation times. Consultation times for staff will be posted on the course Blackboard and on individual staff member's doors. If you have questions or points that require clarification, consider sending an **email** with your specific question(s) which will usually bring the speediest response. Messages will be posted on the Blackboard Announcement area regularly and you must take the time to read these each week.

Please ensure that all required readings and practice exercises have been attempted **BEFORE** contacting the relevant instructor. Please also consider using the **Discussion Board** for questions. Note that very strict respect and etiquette rules apply to the use of the Discussion Board.

Administration

Administration questions should be directed to the course co-ordinator. Specific content related questions about this course should be directed to the instructors involved in the delivery of the course. General administrative questions (for example centrally timetabled exams, room venues, etc) may be addressed to the UQ Business School Office on Level 2 Colin Clark Building, St Lucia Campus.

Student Responsibility

It is your responsibility to carry out required readings and homework as set out on the electronic course profile and Blackboard, attend classes, and consult blackboard and relevant sites for correct and up-to-date information regarding the course. Relying on fellow students to pass on information may result in incorrect information for which the University will not be held responsible.

5. Assessment

5.1 Assessment Summary

This is a summary of the assessment in the course. For detailed information on each assessment, see [5.5 Assessment Detail](#) below.

| Assessment Task | Due Date | Weighting | Learning Objectives |
|---|-----------------------------------|-------------------|---------------------|
| <i>Assignment</i> Individual Ethics Assignment | 8 Mar 17 - 23 May 17 17:00 | 25% Individual | 1, 2, 3 |
| <i>Online Quiz</i> Mid-Semester Examination (Online) | 24 Apr 17 09:00 - 28 Apr 17 17:00 | 30% Individual | 1, 2, 3, 4 |
| <i>Practical</i> Bloomberg Practical Test | 10 May 17 11:59 | 10% Individual | 1, 2, 3, 4 |
| <i>Exam - during Exam Period</i> (Central) Final Exam - Closed Book | Examination Period | 35% Individual | 1, 2, 3, 4 |

5.2 Course Grading

Grade X: No assessable work received.

Grade 1, Fail: Fails to demonstrate most or all of the basic requirements of the course:

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Grade 2, Fail: Demonstrates clear deficiencies in understanding and applying fundamental concepts; communicates information or ideas in ways that are frequently incomplete or confusing and give little attention to the conventions of the discipline:

-

Grade 3, Fail: Demonstrates superficial or partial or faulty understanding of the fundamental concepts of the field of study and limited ability to apply these concepts; presents undeveloped or inappropriate or unsupported arguments; communicates information or ideas with lack of clarity and inconsistent adherence to the conventions of the discipline:

-

Grade 4, Pass: Demonstrates adequate understanding and application of the fundamental concepts of the field of study; develops routine arguments or decisions and provides acceptable justification; communicates information and ideas adequately in terms of the conventions of the discipline:

-

Grade 5, Credit: Demonstrates substantial understanding of fundamental concepts of the field of study and ability to apply these concepts in a variety of contexts; develops or adapts convincing arguments and provides coherent justification; communicates information and ideas clearly and fluently in terms of the conventions of the discipline:

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Grade 6, Distinction: As for 5, with frequent evidence of originality in defining and analysing issues or problems and in creating solutions; uses a level, style and means of communication appropriate to the discipline and the audience:

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Grade 7, High Distinction: As for 6, with consistent evidence of substantial originality and insight in identifying, generating and communicating competing arguments, perspectives or problem solving approaches; critically evaluates problems, their solutions and implications:

-

Other Requirements & Comments :

Grades will be allocated according to University-wide standards of criterion Based Assessment.

| Grade | Cut Off % Range |
|-----------------------------|------------------------|
| 1 (Serious Fail) | 0 - 29 |
| 2 (Fail) | 30 - 46 |
| 3 (Fail) | 47 - 49 |
| 4 (Pass) | 50 - 64 |
| 5 (Credit) | 65 - 74 |
| 6 (Distinction) | 75 - 84 |
| 7 (High Distinction) | 85+ |

5.3 Late Submission

Requests for the granting of extensions must be made in writing (not via email) to the Course Coordinator at least 24 hours prior to the submission date. The request must also contain documentation satisfactorily supporting the request. If an extension is approved, the new agreed date for submission will be noted on the application together with the Course Coordinator's and the student's signatures and a copy returned to the student.

The above late submission information **does not** apply to honours theses, 8 unit research theses, 4 unit research projects and 2 unit research reports. For extension and late submission information in relation to these courses see section 5.4 of the course profile.

The due dates for assignments must be adhered to and you are reminded to keep a copy of your work, in case of lost assignments or disputes over grading.

You will incur penalties if your work is submitted late (i.e. after the due date and without an approved extension).

Items (for which no extension has been granted) submitted after the due date and time, incur a late submission penalty. The penalty is at the rate of 5% of the total available marks for that particular piece of assessment, for each calendar day or part thereof that the item is overdue. The penalty once calculated is deducted from the marks awarded for the assessment. **Assessment submitted more than 10 days after the due date will receive zero marks.**

5.4 Other Assessment Information

ASSIGNMENT SUBMISSION

Unless otherwise advised by your course coordinator, all written assignments are to be electronically submitted via Blackboard. The instructions for submission can be found on the "Assessment" link in Blackboard. The online submission is in addition to any other submission requirements that appear in this ECP.

For individual assessment items:

The assignment must be submitted electronically using the Turnitin link in Blackboard.

For group assessment items:

The assignment must be submitted electronically via the Online Submission Folder in Blackboard.

Hardcopy submissions are only required for items that are difficult to upload to the course Blackboard site, for example posters and multi-modal assessment tasks.

If your Course Coordinator has also requested a hardcopy submission, please note the following:

- Hardcopy assignments must be lodged by the due date and time stated in the course profile and are to be submitted through the BEL Faculty Collaborative Learning Centre (FCLC) located on level 1 of the Colin Clark Building.
- Each assignment must be accompanied by the appropriate, fully completed Cover Sheet.
- Assignments **must not** be faxed or emailed to the Course Coordinator.
- All assignments will be stamped with the date and time of receipt, or if submitted after hours with the date of the NEXT business day.
- Students must sign the cover sheet, acknowledging the plagiarism Statute of the University and must always keep a copy of their work.
- Students must produce their student ID card (or driver's license) to collect marked assignments.
- Incomplete or incorrect assignment coversheets can cause delays in processing your assignment.

FOR GROUP ASSIGNMENTS

- All group assignments must have ONE nominated representative's details at the top of the coversheet, with details of other group members listed on the lower section.
- Students should keep a list of their group members' full names and contact details.
- Please check with your course coordinator if online submission is required for a group assignment.

COLLECTION OF ASSIGNMENTS

Your Course Coordinator will advise when your assignments are ready for collection, and from where the assignments can be collected.

Note: You must produce your student ID card (or driver's license) when collecting in person.

REFERENCING AND CITING

- Assignments must be substantially your own work. If you wish to report another author's point of view you should do so in your own words, and properly footnote the reference in accordance with the school style. Direct quotations should be used sparingly, form a small part of your work, and must be placed in quotation marks and referenced.
- Any material taken from texts and other references, including electronic resources, CD-ROMS, and the Internet, **must** be acknowledged using the accepted School style.
- Students are encouraged to discuss issues that arise in this course together, however, the written work you submit **must be entirely your own**. Similarly, you must not help another student to cheat by lending assignments (present or past).
- For more information on referencing styles, visit the library or see: http://www.library.uq.edu.au/infoskill/referencing_styles.html
- If you do not reference correctly, you could be found guilty of academic misconduct. Please see this link for more information: <http://www.uq.edu.au/myadvisor/academic-integrity-and-plagiarism>

For more information on assessment, please review the UQ Assessment Policy at <https://ppl.app.uq.edu.au/content/3.10.02-assessment>.

DEFERRED EXAMS

Midsemester Examinations

A student who fails to sit the midsemester examination and/or the quizzes at the scheduled times will be awarded a mark of zero, unless the School receives a deferred request on Si-net with appropriate documentation satisfactorily explaining the student's absence. The application must be submitted either prior to the scheduled date of the midsemester exam, or no later than five days after the midsemester examination. All deferred midsemester examinations within the Business School will take place on Saturday 13 May 2017. A timetable for the deferred midsemester examinations will be available early in the week commencing 8 May 2017. This will be the only opportunity to take the deferred midsemester examination. Any student who is granted a deferred midsemester examination and who fails to attend at the appointed time and place will be awarded a mark of zero as per the University's General Award Rules. There is no opportunity to defer a deferred examination under any circumstances.

The process for applying for deferred midsemester exams is as follows:

- Applications for deferred midsemester examinations must be made online through Si-Net. Information about the process of applying and the online form can be found via mySi-net > myRequests > Deferred Examination Requests.
- You will receive an email from Si-net to your student email account indicating whether or not your application has been approved.
- The timetable will be found on the UQ Business School webpage > Student > Student Notices > under Deferred Midsemester Examination (see <http://www.business.uq.edu.au/student-notices>)
- Students who have 3 or more deferred exams will be notified by the Examinations Section to put in an Alternative Arrangements form.
- Students who have 2 deferred exams will have a choice of when to sit both exams.

Any enquiries regarding midsemester deferred examinations should be directed to the Assessment, Examinations and Misconducts Coordinator, exams.officer@business.uq.edu.au.

Saturday midsemester examination dates:

- Saturday 1 April 2017
- Saturday 8 April 2017
- Saturday 29 April 2017

Final Examinations

A student who is unable to sit a scheduled final examination must apply for a deferred examination no later than 5

days after the date the original examination was held.

The process for applying for deferred final exams is as follows:

- Applications for deferred midsemester examinations must be made online through Si-Net. Information about the process of applying and the online form can be found via *mySi-net* > *myRequests* > *Deferred Examination Requests*.
- You will receive an email from Si-net to your student email account indicating whether or not your application has been approved.

The Examination Section and Faculties may approve applications for deferred examinations under the broad headings medical, compassionate or exceptional circumstances. Deferred examinations are not automatically granted. For further information (such as evidence required and time limits) please see MyAdvisor <http://www.uq.edu.au/myadvisor/index.html?page=2995>.

SUPPLEMENTARY ASSESSMENT

Supplementary assessment is an additional opportunity to demonstrate that the learning requirements for the course have been satisfied and that the graduate attributes for the course have been attained. Supplementary assessment will be granted only where the General Award Rules and Program Rules allow.

For all UQ Business School courses supplementary assessment is weighted at 100% and covers the learning outcomes for the course. This means that the marks obtained for any progressive assessment throughout the semester are disregarded and the final result for the course is based entirely on the performance in the supplementary assessment.

The highest grade that can be received for supplementary assessment is a grade of 3S4.

For further information on supplementary assessment please see My Advisor <http://www.uq.edu.au/myadvisor/?page=2954>.

5.5 Assessment Detail

Individual Ethics Assignment

Type: Assignment

Learning Objectives Assessed: 1, 2, 3

Due Date:

8 Mar 17 - 23 May 17 17:00

Weight: 25%

Individual

Task Description:

The ethics assignment will be released on 8 March 2017.

Detailed instructions are provided with the assignment on Blackboard.

Each student is required to submit their own work in the form of an essay with a title page, sub-headings, and a reference list.

The assignment should be a **maximum** of 3,000 words (double-spaced, 12 point Times New Roman) excluding the title page and references.

Criteria & Marking:

Please refer to the rubric for the Ethics Assignment criteria and marking on Blackboard (under the Assessment link in the Ethics Assignment folder).

Submission: This Ethics Assignment is to be completed individually and uploaded to Turnitin (on Blackboard) by the due date.

Mid-Semester Examination (Online)

Type: Online Quiz

Learning Objectives Assessed: 1, 2, 3, 4

Due Date:

24 Apr 17 09:00 - 28 Apr 17 17:00

Weight: 30%

Individual

Reading: 0 minutes

Duration: 60 minutes

Format: Multiple-choice

Task Description:

Individual Students are required to complete an online mid-semester examination comprising multiple choice questions related to conceptual and practical content covered in Classes 3-7 inclusive.

The mid-semester examination will be available for completion on the course Blackboard site from 9am Monday 24 April until 5pm Friday 28 April. **Once you start the test you will only have one hour to complete it and submit your answers.**

Guide to Preparation:**Classes 3 & 4 - Business Information Systems component**

The business information systems component of the exam relates to information systems properties, controls and governance. The Learning Guides associated with Classes 3 and 4 contain all the background material needed to successfully undertake this component of the mid-semester exam.

Classes 5, 6 & 7 - Financial Accounting component

To assist you in your study, please see the Self Study Guides on Blackboard as well as the objectives and content summarised in the powerpoint slides available under the Class 5, 6 & 7 folders. These latter documents provide the content boundaries that will be tested and indicate the content areas to which questions will be directed.

Some specific suggestions for your preparation include the following:

1. Review the topics covered in Classes 5, 6 & 7 as reflected in the powerpoint presentations and objectives set for each class as well as other materials set for these classes
2. Read the set readings
3. Learn the formulae and methods
4. Redo the practice questions undertaken in class.

Finally, please note that the mid-semester examination for this Financial Accounting component focuses on more conceptual matters. The computational capabilities will form part of the content of the final exam to ensure that students have the time to study and put the formulae into practice.

Criteria & Marking:

Marks will be awarded based on selecting the correct response to each question. Your response should be based on the content covered in the course, learning guides, set readings and in-class practice questions.

Bloomberg Practical Test

Type: Practical

Learning Objectives Assessed: 1, 2, 3, 4

Due Date:

10 May 17 11:59

Weight: 10%

Individual

Task Description:

The Bloomberg Market Concept practical online and/or lab sessions culminate in a practical test. The **Bloomberg** part of the course is a self-paced e-learning segment that provides a visual introduction to the financial markets. There are 4 modules – Economics, Currencies, Fixed Income and Equities – woven together from **Bloomberg** data, news, analytics and television. It provides practical knowledge of the markets, familiarizes students with over 70 Bloomberg Terminal functions, provides an overview of what moves markets and familiarises students with key benchmarks that professionals monitor.

This is an individual test conducted in the Bloomberg Markets system software either in the lab or online. Students will be required to answer 120 assessment questions through the 4 modules

Criteria & Marking:

Student's will be awarded marks on the basis of :

1. application of the concepts of the Bloomberg Market System
2. the use of valuation concepts

Final Exam - Closed Book

Type: Exam - during Exam Period (Central)

Learning Objectives Assessed: 1, 2, 3, 4

Due Date:

Examination Period

Weight: 35%

Individual

Reading: 10 minutes

Duration: 90 minutes

Format: Short answer, Short essay, Practical

Task Description:

The final examination is closed book. The exam will include short answer, short essay, as well as practical computational questions.

To make sure you are successful in the final exam, attend all classes and diligently complete all required study

activities.

The final exam will consist of 2 sections:

1. Structures of financial information, its use in analyses of value creation, and accounting quality;
2. IS and governance

The sections 1 and 2 are equally weighted.

To gain an appreciation of the format of the final exam, sample exams are available in the SS&H library.

NOTE: Only non-programmable university approved calculators and writing implements may be taken into the final examination.

Further information about the exam will be discussed in class and posted to our course Blackboard site.

Criteria & Marking:

The final exam questions will be graded on the bases of completeness and accuracy relative to the content taught in the course.

To achieve a passing grade in this course you need to meet the following hurdle: The student demonstrates adequate understanding and application of the fundamental concepts of the field of study; develops routine arguments or decisions and provides acceptable justification; communicates information and ideas adequately in terms of the conventions of the discipline.

6. Policies & Guidelines

This section contains the details of and links to the most relevant policies and course guidelines. For further details on University Policies please visit [myAdvisor](#) and the [Policy and Procedures Library](#).

6.1 Assessment Related Policies and Guidelines

University Policies & Guidelines

An overview of the University's assessment-related policies can be found on myAdvisor (<http://www.uq.edu.au/myadvisor/index.html?page=2910>).

Academic Integrity

It is the University's task to encourage ethical scholarship and to inform students and staff about the institutional standards of academic behaviour expected of them in learning, teaching and research. Students have a responsibility to maintain the highest standards of academic integrity in their work. Students must not cheat in examinations or other forms of assessment and must ensure they do not plagiarise.

Plagiarism

The University has adopted the following definition of plagiarism:

Plagiarism is the act of misrepresenting as one's own original work the ideas, interpretations, words or creative works of another. These include published and unpublished documents, designs, music, sounds, images, photographs, computer codes and ideas gained through working in a group. These ideas, interpretations, words or works may be found in print and/or electronic media.

Students are encouraged to read the UQ Student Integrity and Misconduct policy (<http://ppl.app.uq.edu.au/content/3.60.04-student-integrity-and-misconduct>) which makes a comprehensive statement about the University's approach to plagiarism, including the approved use of plagiarism detection software, the consequences of plagiarism and the principles associated with preventing plagiarism.

Applications for Extensions

- **Medical grounds:** Applications for extension on medical grounds shall be made by lodging the [Application for Extension of Progressive Assessment](#) form and supporting documentation at the location outlined in Section 5.3 of the Electronic Course Profile for the course concerned.
- **Exceptional circumstances:** Applications for extension **on the grounds of exceptional circumstances** shall be made to the relevant Course Coordinator/Program Director by lodging the [Application for Extension of Progressive Assessment](#) form and a personal statement outlining the grounds for the application at the location and by the due date outlined in Section 5.3 of the Electronic Course Profile for the course in which this application is made. If the exceptional circumstances are such that the student cannot reasonably be expected to have complied with these conditions, a case should be made as to why these conditions could not be met.
- **Outcome of application:** Students will be advised of the outcome of their application via their student email.

Feedback on Assessment

Feedback is essential to effective learning and students can expect to receive appropriate and timely feedback on all assessment. For a detailed explanation of the feedback you are entitled to, you should consult the policy on Student Access to Feedback on Assessment. (<https://ppl.app.uq.edu.au/content/3.10.02-assessment>)

As a student you have a responsibility to incorporate feedback into your learning; make use of the assessment criteria that you are given; be aware of the rules, policies and other documents related to assessment; and provide teachers with feedback on their assessment practices.

There are certain steps you can take if you feel your result does not reflect your performance. Please refer to the

myAdvisor web site. (<http://www.uq.edu.au/myadvisor/index.html?page=2953>)

School of Business Assessment Guidelines

Student Notices are posted progressively on the UQ Business School website http://www.business.uq.edu.au/student_notices

Reviewing Assessment

The Assessment Viewing Register procedures are:

1. Go to Current Student – Student Notices – Exam Viewing – online form here then log in.
2. Students should log in using their normal UQ name (e.g. s9990000) and password.

Policy on Consultation for Progressive Assessment

Whilst staff members are genuinely sympathetic to assessment grievances, individual reviews of progressive assessment are not feasible on a large scale. Accordingly, following the release of marks, consultation will be strictly limited as follows:

- Students will be seen only in designated consultation hours, or by appointment.
- No consultation will occur on the day of the release of marks.
- The consultation period will be limited.
- Priority at all times will be given to those students who did not achieve the pass mark for that piece of assessment.

Perusal of Final Examination Papers

Students are permitted to peruse their final examination papers but should note that this is not an opportunity to seek remarking of papers.

The sessions are scheduled during weeks 1 and 2 of the teaching week in both semester one and two; and in the case of summer examinations during weeks 1 and 2 in the following semester one.

- The only opportunity for students to view their final exam paper is during the above sessions. Exam papers cannot be viewed by approaching individual staff outside of these times, except for prospective graduands.
- Students completing their final courses and graduating may wish to see their final exam before graduation.
- Such cases are handled on a case-by-case basis with the individual staff member.
- The student will be given their exam paper and the suggested answers (or the marking guide) which they may view on site.
- No exam papers may be taken out of the viewing room.
- No bags may be taken into the viewing room.
- At the time of viewing the exam papers, the Course Coordinator or their authorised delegate must be available in the viewing room.

Appeal Against Results

Should a student feel that the mark allocated does not reflect the standard of her/his work, then she/he is encouraged to discuss the matter with the Course Coordinator. In the event of course-based disputes not being resolved with the Course Coordinator, the student may appeal to the relevant Head of School and then the Associate Dean Academic of the BEL Faculty.

Re-marks

A student who believes the judgement of their work and the resulting mark or grade they were awarded for a piece of assessment does not reflect his/her performance as measured against the published assessment criteria, can apply for a re-mark.

The result of re-marking should not unfairly disadvantage other students.

A re-mark will be conducted once only on the piece of assessment.

In all cases, a re-mark will replace the original mark for the piece of assessment in the calculation of the final grade which could result in a higher or lower grade.

Grounds for consideration

An application for a re-mark is considered only when the student:

1. has sought and received feedback about their performance on the assessment from the course coordinator or lecturer concerned (or has viewed the piece of assessment and, where available, model answers/written comments or other feedback/etc); and
2. after receiving feedback, provides a sound written academic case to demonstrate how the mark or grade awarded for an entire task, or a discrete component of a multi-component task, does not reflect their performance against the advertised criteria and standards for that work. Students should reference the published assessment criteria for the piece of assessment and clearly show where they believe there are grounds for reconsideration of the assessment judgement.

The desire for extra marks to achieve a higher final course grade is not sufficient grounds for a re-mark.

6.2 Other Policies and Guidelines

University Policies and Guidelines

Placement Courses

Students on a placement course – also known as a work placement, internship, industry study, industry experience, clinical practice, clinical placement, practical work, practicum, fieldwork, teaching practice – should refer to the University policy, Placement Courses (<https://ppl.app.uq.edu.au/content/3.10.04-placement-courses>) for detailed information.

Working with Children

Students whose studies include a professional/work placement, internship, clinical practice, teaching practice or other similar activity which involves them in regular contact with children should refer to the University policy, Working with Children Check - "blue card" (<http://ppl.app.uq.edu.au/content/1.60.07-working-children>) to find out

how to apply for a 'blue card'.

Students with a Disability

Any student with a disability who may require alternative academic arrangements, including assessment, in the course/program is encouraged to seek advice at the commencement of the semester from a Disability Advisor at Student Services. Refer to the University policy, Students with a Disability (Disability Action Plan) (<https://ppl.app.uq.edu.au/content/3.50.08-alternative-academic-arrangements-students-disability>) and to the policy on Special Arrangements for Examinations for Students with a Disability (<https://ppl.app.uq.edu.au/content/3.50.09-arrangements-reasonable-adjustments-examinations-students-disability#Procedures>).

While it is the responsibility of the relevant faculty to liaise with professional and registration bodies regarding the acceptability of any adjustment to an academic program, the University Health Service can arrange appropriate advice and assistance on personal and public health issues.

Occupational Health and Safety

Undergraduate and Postgraduate Students should be familiar with the University policies on occupational health and safety in the laboratory (<https://ppl.app.uq.edu.au/content/2.30.14-occupational-health-and-safety-laboratory>).

Other School of Business Guidelines

Computing Facilities

Courses offered by UQ Business School utilise the internet and other computer facilities. Students should be familiar with these resources prior to undertaking a course. AskIT, available through the University of Queensland Library, offers computing help and training free to UQ students. Contact the AskIT Desk, Level 2 Duhig Bldg at St Lucia.

Learning Summary

Below is a table showing the relationship between the learning objectives for this course and the broader graduate attributes developed, the learning activities used to develop each objective and the assessment task used to assess each objective.

Learning Objectives

After successfully completing this course you should be able to:

- 1 Demonstrate an understanding of how to form productive and informed interactions with firm stakeholders on issues in the areas of accounting, finance and business information systems, particularly those affecting information quality and flows within the firm and to external parties, and firm valuation.
- 2 Demonstrate an understanding of how to develop productive and informed interactions with the firm's stakeholders on issues of corporate governance and ethics particularly in relation to information quality and flows internally and externally, and firm valuation in business settings.
- 3 Demonstrate an awareness of how to devise practicable solutions to issues relating to internal and external information quality and flows, corporate governance and ethical dilemmas that impact on the firm's valuation, in ways that ethically advantage the firm and its stakeholders.
- 4 Demonstrate an awareness of relevant key concepts from the financial economics and business information systems paradigms that offer a foundation for effective decision making.

Assessment & Learning Activities

| | Learning Objectives | | | |
|--|---------------------|---|---|---|
| | 1 | 2 | 3 | 4 |
| Learning Activities | | | | |
| Class 1 Corporate Governance (Seminar) | ● | ● | | ● |
| Class 2 Ethics in Business: Frameworks and Issues (Seminar) | | ● | ● | |
| Ethics Assignment (Individual) (Other) | | | | |
| Class 3 IT systems, decision-making, and firm value (Seminar) | ● | | ● | ● |
| Class 4 IT Governance and Ethical Considerations (Seminar) | ● | ● | ● | ● |
| Class 5 The Structure of Financial Information (Seminar) | ● | ● | | ● |
| Class 6 Using Financial Inform to Analyse Value (Seminar) | ● | | ● | ● |
| Class 7 Accounting Quality (Seminar) | ● | ● | ● | ● |
| No class (Other) | | | | |
| Mid-Semester Examination (Individual) (Exam) | ● | ● | ● | ● |
| Class 8 Introduction to Bloomberg and Finance I (Practical) | ● | ● | ● | ● |
| Class 9 Value using Bloomberg Market Concepts II (Practical) | ● | ● | ● | |
| Class 10 Value using Bloomberg Market Concepts III (Practical) | ● | ● | ● | ● |
| Class 11 Valuation in Action (Seminar) | ● | ● | ● | ● |

| | | | | |
|--|---|---|---|---|
| Ethics Assignment (Individual) (Other) | ● | ● | ● | ● |
| Class 12 Developments in Information Systems (Seminar) | ● | ● | ● | ● |
| Class 13 Final Class Review (Seminar) | ● | ● | ● | ● |
| Assessment Tasks | | | | |
| Individual Ethics Assignment | ● | ● | ● | |
| Mid-Semester Examination (Online) | ● | ● | ● | ● |
| Bloomberg Practical Test | ● | ● | ● | ● |
| Final Exam - Closed Book | ● | ● | ● | ● |

Graduate Attributes

Successfully completing this course will contribute to the recognition of your attainment of the following **UQ (Undergrad Pass)** graduate attributes:

| | Learning Objectives | | | |
|---|---------------------|---|---|---|
| | 1 | 2 | 3 | 4 |
| Graduate Attributes | | | | |
| A IN-DEPTH KNOWLEDGE OF THE FIELD OF STUDY | | | | |
| A1. A comprehensive and well-founded knowledge in the field of study. | ● | ● | ● | ● |
| A4. An understanding of how other disciplines relate to the field of study. | ● | | ● | ● |
| A5. An international perspective on the field of study. | ● | | ● | |
| B EFFECTIVE COMMUNICATION | | | | |
| B1. The ability to collect, analyse and organise information and ideas and to convey those ideas clearly and fluently , in both written and spoken forms . | ● | ● | | ● |
| B2. The ability to interact effectively with others in order to work towards a common outcome. | ● | ● | | ● |
| B3. The ability to select and use the appropriate level, style and means of communication . | ● | ● | | ● |
| B4. The ability to engage effectively and appropriately with information and communication technologies . | ● | | | ● |
| C INDEPENDENCE AND CREATIVITY | | | | |
| C1. The ability to work and learn independently . | ● | | | |
| C3. The ability to generate ideas and adapt innovatively to changing environments. | ● | | ● | |
| C4. The ability to identify problems, create solutions, innovate and improve current practices . | ● | | ● | |
| D CRITICAL JUDGEMENT | | | | |
| D1. The ability to define and analyse problems . | ● | ● | ● | ● |
| D2. The ability to apply critical reasoning to issues through independent thought and informed judgement . | ● | ● | ● | ● |
| D3. The ability to evaluate opinions, make decisions and to reflect critically on the justifications for decisions. | ● | ● | ● | ● |
| E ETHICAL AND SOCIAL UNDERSTANDING | | | | |
| E1. An understanding of social and civic responsibility . | | ● | | ● |
| E2. An appreciation of the philosophical and social contexts of a discipline. | | | | |
| E4. A knowledge and respect of ethics and ethical standards in relation to a major area of study. | | ● | ● | ● |
| E5. A knowledge of other cultures and times and an appreciation of cultural diversity . | | | | |

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