## **Tutorial Letter 101/3/2018**

# Perspectives on Accountancy CAS1501

## Semesters 1 and 2

# **Department of Auditing**

THIS IS AN ONLINE MODULE.

Please activate your *my*Life email address and ensure you have regular access to the *my*Unisa module site for CAS1501.

BARCODE



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#### 1 INTRODUCTION

Dear Student

Welcome to PERSPECTIVES ON ACCOUNTANCY (CAS1501)

Our basic commitment in this module is to provide you with a foundation for your future as an ethically minded accountancy professional, who has a positive impact on society and business.

#### 2 PURPOSE AND GETTING STARTED

#### 2.1 Purpose

In order to provide you with the appropriate foundation, the purpose of this module is to:

- Introduce you to the roles of and principles applicable to accountancy professionals and the pervasive qualities and skills associated with such roles and principles.
- Develop your appreciation for the different principles and orientations of ethical behaviour in personal, business and professional accountancy contexts.
- Expose you to the fundamentals of fraud and corruption, including their attributes, impacts and motivators in accountancy contexts.
- Lay the foundation for you to practice accountancy in an ethical and professionally competent manner.

#### 2.2 Getting started, myLife email account, your online group and teaching assistant

Getting started

This is a fully online module.

Because of this, you need to go online to see your study materials and to do all that you need to do to pass the module.

Specifically you need to go to the website <a href="https://my.unisa.ac.za">https://my.unisa.ac.za</a>. If you have never logged onto this before, you will need to claim your Unisa login. If you have already done this, you will need to login with your student number and password.

myUnisa is Unisa's general online teaching site and so once you have logged in, you will see a list of all the modules for which you are registered. These will appear in the bar of sites listed across the top of your myUnisa web page. (You may need to press the "More Sites" button to see all of them.)

One of these will have a code which looks something like this:

**CAS1501-17-S1-<some number>T** (e.g. CAS1501-17-S1-23T)

(Note: for semester 2 this will have an "S2" instead of and "S1")

This is your Perspectives on Accountancy group site. Once you have found your group site, you need to go to the Home page and read this **carefully**. This will tell you what the next steps are.

WARNING: if you jump straight to the Assignments tool you will be completely lost!

myLife email account

You MUST also activate your myLife email address and monitor this for emails. Over the course of the semester important emails will be sent to you via this email address and it will be assumed that you have read them. This is particularly important when you submit your portfolio. If there are any problems with your submission we will contact you via your myLife email address only.

Your online group and Teaching Assistant

In this module, you will be divided into groups of between 40 and 50 students and each group is assigned a Teaching Assistant (TA). It is the TA's job to guide you in the module. Your TA will provide assistance and feedback on assignments, will facilitate discussions and will ultimately mark your assignments. Being in a group with a TA, assists you as you have constant direct interaction about this module. REMEMBER, your TA is your guide and mentor in this module. Your TA will work with the lecturers. You should not address any communications to anybody but your TA. Furthermore, all communications between students and TAs should take place under the **Questions and Answers** tool on the group sites.

### 3 LECTURER(S) AND CONTACT DETAILS

#### 3.1 University

University contact information is available in the *my*Studies@ Unisa brochure. Remember to provide your student number whenever you contact the University. In an email to Unisa, always use your student number in the subject line of your email.

#### 3.2 Teaching Assistants

We support you on for CAS1501 through your group site. Your TA provides the support. You may contact your TA through the **Questions and Answers** forum under the **DISCUSSIONS** tool in your group site. Your TA will also create fora for each assignment – you may use these fora for posting questions about particular assignments. You will not be given an email address or telephone number for your teaching assistants. All communications between students and TAs, as well as students and lecturers should occur on the group site.

#### 3.3 Lecturers

Remember that your TA should always be your first point of call with any queries that you should have about CAS1501. You can contact your TA at any time through the relevant fora created under the **DISCUSSIONS** tool in your group site. Your TA will respond to your queries within 24 hours. We as lecturers continuously monitor the activity on the **DISCUSSIONS** fora on myUnisa. We shall thus intervene whenever needed. Your lecturers for this module are Prof Marianne van Staden and Mr Peter Lansdell.

#### 4 HOW TO STUDY THIS ONLINE MODULE

#### 4.1 What it means to study fully online?

Ok – so this module is taught fully online. So what?

Well, very simply, this means that this is likely to be different from your other modules at Unisa:

- All of your study materials and learning activities are online, on myUnisa. In other
  words, there are no printed study materials from Unisa no tutorial letters (except for this
  one) and no study guide.
- You submit all of your assignments online. This means that you do all your activities and submit all your assignment on myUnisa. In other words, you may NOT post your assignments through the South African Postal Service or drop them in an assignments box on a Unisa campus. We will simply return assignments submitted in hard copy to you.
- Most communication between yourself and the university will take place online –
  via myLife email, and in the DISCUSSIONS fora. Your lecturers and Teaching Assistants
  will communicate with you in the same way through emails, ANNOUNCEMENTS and
  DISCUSSIONS.

#### 4.2 The two module sites

Technically you will have two module sites for the module Perspectives on Accountancy:

- Your group site: This is the most important workspace for this module. It is here that you will find your study material, interact with your fellow students and Teaching Assistant, and submit all of your assignments. Your group site code will look as follows: SUS1501-16-S1-<some number>T
- The module site: The site code for this site will look as follows: CAS1501-18-S1. Essentially you will use this site for (1) getting started before being grouped and (2) when your Primary Lecturer posts general ANNOUNCEMENTS from time to time.

#### 4.3 The myUnisa tools you will use

As we have already said, the first thing to do once you have accessed the group site will be to read the **Welcome message** on the **Home page** carefully.

This will point you to the first *my*Unisa tool which you will need to familiarize yourselves with: the **LEARNING UNITS** tool. In this tool, you will find all of the study material for the module. Included in these learning units are detailed instructions on how to do everything which is expected of you.

Other than this, you will also make use of the following additional tools, particularly when it comes to doing and submitting assignments:

- SELF ASSESSMENTS tool: This is where you will do your first assignment. You go to the SELF ASSESSMENTS tool and complete the multiple choice questions. Please don't forget to actually submit the assignment though.
- **DISCUSSIONS tool**: This tool is the place for online discussions, where you introduce yourself to your peers and share your ideas and insights with the other students in your

- group. Besides being a place where you can generally engage with the rest of your group, you will submit several assignments into various discussion forums.
- ASSIGNMENTS tool: Assignments 7 as well as the compulsory final "portfolio" assignment will involve you typing a written assignment. Submit the typed assignment / portfolio using the online ASSIGNMENTS tool on myUnisa.

#### 5 ASSESSMENT PLAN AND ASSESSMENTS

There are **eight** assignments in this module and a **COMPULSORY** final **PORTFOLIO** – the **PORTFOLIO** represent your non-venue based summative assessment (examination) for this module. Thus, this module does not have a **venue-based examination**.

The assignments are as follows:

| Assign-<br>ment<br>number | Topic                                     | Learning<br>area | myUnisa tool<br>used for<br>assignment                | % of semester or final mark | DUE DATE<br>Semester<br>1 / 2018 | DUE DATE<br>Semester<br>2 / 2018 |
|---------------------------|---|------------------|---|-----------------------------|----------------------------------|----------------------------------|
| 01                        | Starting my journey                       | 1                | Self assessments                                      | 10                          | 6 March                          | 21 August                        |
| 02                        | Walk-the-talk reflection                  | 2                | Discussions   | 10                          | 13 March                         | 28 August                        |
| 03                        | Who's who quiz                            | 2                | Self assessments                                      | 15                          | 20 March                         | 4 September                      |
| 04                        | Characteristics of a profession           | 2                | Discussions   | 10                          | 27 March                         | 11 September                     |
| 05                        | Perspectives on corruption and fraud      | 3                | Self assessments                                      | 15                          | 3 April                          | 18 September                     |
| 06                        | Ethical orientation                       | 4                | Discussions   | 10                          | 10 April                         | 25 September                     |
| 07                        | Ethical philosophies                      | 4                | Learning units<br>(submit via<br>Assignments<br>tool) | 15                          | 17 April                         | 2 October                        |
| 08                        | WorldCom                                  | 4                | Self<br>assessments                                   | 15                          | 24 April                         | 05 October                       |
| Total semeste             | r mark (Assignments 01 – 08)              | 100              |   |                             |                                  |                                  |
| Calculation o             | f final mark                              |                  |   |                             |                                  |                                  |
| Semester man              | k contribution to final mark              | 80               |   |                             |                                  |                                  |
| PORTFOLIO                 | Reflection on perspectives on accountancy | 5                | Learning units<br>(submit via<br>Assignments<br>tool) | 100                         | 8 May                            | 23 October                       |
| COMPULSOR                 | RY "Portfolio" assignment contr           | 20               |   |                             |                                  |                                  |
| Total final mar           | k   | 100              |   |                             |                                  |                                  |

Assignments 01 – 08 make up 100 % of your semester mark for CAS1501.

Your semester mark counts towards 80% of your final mark for CAS1501.

The COMPULSORY **PORTFOLIO** makes up 100% of your final assessment mark and contributes **20%** to your final mark for CAS1501.

The assignment deadlines are also available on your *my*Unisa group site in the Calendar. We require that you adhere strictly to the assignment deadlines – this represent one of the pervasive skills that we assess. If you submit an assignment late, you will get zero (0).

#### Please note that we do not tolerate copying in any form.

You may not copy from ANY source, including from fellow students, from the internet, or from the learning units. When we detect copied work, you will receive a mark of **zero (0)** for your assignment.

#### 6 HEALTH CONDITIONS SUCH AS HIV / AIDS

If you are a student with a health-related condition such as HIV/AIDS, or have a close family member with this or another health condition, then you need to take cognisance thereof in planning your studies. It will be unwise to cram tasks as doing so may create stress that affects your performance as a student and your health negatively. It is essential that you plan your studies and work consistently.

It would be wise to know your health status (HIV/AIDS, blood pressure, diabetes, cholesterol, etc.). Medical tests, with the necessary medical and supportive interventions, assists in a prolonged and improved quality of life and success in your studies

The URL to the Unisa Student Health and Wellness site is included here for your convenience

Unisa Online - Student Health and Wellness

#### 7 IN CLOSING

All that really remains is to wish you a joyous journey on the road to becoming an accountancy professional.

All of the best Prof Marianne van Staden