

ACCG250 Accounting Systems Design and Development

Learning Portfolio Part A

Instructions for Tutors

Purpose

The following information provides tutors with supplementary marking guidelines and the process and administration for marking the learning portfolio.

General Instructions and Administration

- The student feedback sheet will be handed back to the students along with their portfolio.
- The student should submit all of their tutorial work, which is not only complete but also based on their own work and not copied from the textbook or lecture notes (otherwise they will receive a low mark).
- Check that the assignment has a Turnitin Receipt Printout (if not then please return assignment to student – the student must return their assignment with the appropriate documentation and this will attract a late penalty)
- Mark the learning portfolio question using the marking matrices provided - provide detailed feedback in the notes section on the student feedback form if required. If you use the spreadsheet the marks should be automatically entered (check as you go along that the marks have been recorded before returning the assignments to students).
- Send the marks to Chadi Aoun (UA) within two days after completion, as marks will be placed on WebCT for students to access – we are aiming for a two week turnaround for all assignment marks.
- E-mail (yblount@efs.mq.edu.au) the details and photocopy your best students work, as permission will be attained from the student to publish this on WebCT, to assist other students with their learning portfolio.

Supplementary Detailed Marking Guidelines

When marking students learning portfolio, the following detailed guidelines should be taken into consideration and integrated within your personal notes and general feedback within the student feedback form.

Notes:

Managing Risk in Offshore Systems Development:

The students were asked to address four areas:

- a) **What are the major risks with offshore development?**
- b) **What are the best ways to manage these risks?**
- c) **What are the criteria for success?**
- d) **Make a recommendation on whether you think management should outsource systems development based on the findings in the article.**

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Part A

- The major risks associated with offshore development according to the article are:
 - i.** Exceeding estimated time and budgeted cost
 - ii.** Systems development teams from multiple countries, speaking different languages and separated by time and distance
 - iii.** Managing projects in an international context increases risk
 - iv.** Lack of an appropriate systems development process in the offshore company
 - v.** Inadequate documentation and support systems
 - vi.** Inability to undertake effective requirements analysis and user requirements due to insufficient user involvement
 - vii.** Project management risk is higher in offshore projects
 - viii.** Productivity is lower in developing countries than developed countries
 - ix.** There may be morale issues that affect in house projects
 - x.** Loss of control if the project is not managed closely
 - xi.** Inadequate vendor and contract management
 - xii.** Inability to develop strategic information systems that could provide competitive advantage as developing countries may not have the skills to evolve new business processes
 - xiii.** Uncertainty in business and development costs and the associated benefits. Costs such as those of communication infrastructure, project management and vendor management are likely to be very high for strategic information systems.
 - xiv.** Differentiated business processes in non-strategic systems introduces a higher level of risk.

Part B

- The best ways to manage these risks are to:
 - i.** Face to face interaction for teams that are involved in interdependent tasks
 - ii.** High quality methods, tools and procedures (the systems development process) – requiring rigorous evaluation of development capabilities, certification, benchmarking against CMM levels and hiring reputable vendors
 - iii.** An appropriate level of documentation – data repositories that can be synchronised so the work flow is efficient
 - iv.** Effective communication between analysts and users – an iterative approach is usually better for this (eg. RAD). A larger project requires a well-documented formal methodology.
 - v.** The manager responsible for the off-shore outsourcing project should be familiar with the language and culture of the offshore

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company. The manager should also travel frequently and stay close to the project.

- vi. The off-shore project should use standardised, mutually accepted, well-documented project management procedures, change management methods and interaction protocols.
- vii. Select an off-shore vendor that also has a local presence.
- viii. Strategic systems should not be outsourced in entirety.
- ix. Non-strategic systems should use developers that are certified as experienced, have excellent communication technologies and standard (common) business processes developed using a waterfall methods have a higher chance of success
- x. Software products can be managed effectively if the coding is outsourced and design held with the on shore company – this can be achieved by setting up a subsidiary.

Part C

- The criteria for success include:
 - i. The system should be completed on time
 - ii. The system should be completed within budget
 - iii. The system should meet user objectives

Part D

- The students should make a recommendation on whether they think management should outsource the systems development process.