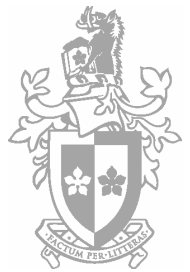


# Swinburne Knowledge Commercialisation Opportunity



## Pacioli – Accounting Education Software Simulations

### Background

Computer assisted learning (CAL) is a popular complementary approach to learning, particularly when simulations are used to enable students to closely experience business reality. Intelligent computer assisted learning (ICAL) software is a further development which extends traditional CAL approaches to:

- make them interactive and user/event driven
- allow customisation for specific cases
- orient them to skills development
- provide multi-layered feedback
- enable users to decide what they want to do, when they want to do it, and how.

### New Development

Dr John Lourens of the Swinburne Lilydale campus has over some years developed a unique set of accounting simulations based on the ICAL approach. These have been widely used and tested by John's students.

The programs are named after Fra. Luca Pacioli, an Italian Franciscan monk (1445 – 1517) acknowledged as the 'father' of modern day accounting, and a teacher and friend to Leonardo da Vinci. Pacioli plays the role of guide and tutor as students work through the simulation.

The initial modules ready for application are the:

- Consolidation Accounting Program
- Pacioli Consolidation Accounting Module
- Pacioli Income Tax Accounting.

### Key Features

Key features include:

- users can develop complex practical skills
- users can customise terminology to suit the textbook they are using

- users can customise case study problems to suit the syllabus they are studying
- skills development is supported by a comprehensive 'Help' file that outlines relevant theory
- users can request assessment, hints on where they went wrong, correct answers and/or explanations of correct solutions
- users can control the level of feedback given.

### Unique problems and solutions

- due to the number of variables involved, a limitless supply of unique and individual case studies can be generated
- solutions are always available and contrasted with user answers
- underlying theory is explained
- the system supports exam mode as well as practice mode.

### Pacioli Now

- a suite of individual program modules
- software specifically designed for accounting students
- stand-alone PCs or networked PCs
- applicable to a range of accounting subjects
- university, TAFE and secondary students
- Australian and international markets

### Opportunity

Swinburne is seeking suitable publishing and marketing partners to take the Pacioli range of software to market.

### Further information

Dr Bruce Whan

Director, Swinburne Knowledge

Swinburne University of Technology

T: +613 9214 5979

E: [bwhan@swin.ed.au](mailto:bwhan@swin.ed.au)

W: [www.swinburne.edu.au/knowledge](http://www.swinburne.edu.au/knowledge)



SWINBURNE UNIVERSITY  
OF TECHNOLOGY