

NUS Business School
Department of Accounting
ACC2002 - Managerial Accounting
Semester II, AY2015/16
(January to May 2016)

1) Course Objective and Scope

An introduction to managerial accounting, this course is designed to impart knowledge on the internal use of detailed accounting information, costing in particular, for decision making and organizational management. The course covers the manufacturing, merchandising, service sectors; both for profit and not-for-profit businesses. Emphasis is placed on the links between accounting information and management activities such as strategic and operational decision making, financial planning and control, organizational design, and performance evaluation.

By the end of the course, students should:

- be familiar with the basic terminology, concepts, and techniques of costing and managerial accounting that supports decision making;
- be able to apply the above knowledge acquired in managerial problem solving; and
- be able to critically evaluate managerial accounting data and reports

2) Recommended Text

Textbook: Managerial Accounting (2nd Edition) by Ray H. Garrison, Eric W. Noreen, Peter C. Brewer, Nam Sang Cheng, and Katherine C. K. Yuen (McGraw-Hill Education). ISBN: 978-1-259-01182-5

3) Teaching Team

Name	Email
Ms. Susan See Tho (Full Time Faculty / Module Coordinator)	susan.seetho@nus.edu.sg
Ms. Annette Foo (Adjunct Faculty)	bizfwya@nus.edu.sg
Mr. James Kwan (Adjunct Faculty)	bizkcwj@nus.edu.sg
Ms. Pei Sha (PhD Researcher)	peisha@u.nus.edu

4) Sectional Classes for ACC2002

4.1 Sectional Class Time

Please note: if your class falls on a public holiday, your assigned instructor will conduct his / her class via an alternative mode and class time. Please refer to your assigned instructor.

Class Name	Day	Time	Venue
K1	Wednesdays	0900-1200	MRB #02-05
K2	Mondays	0900-1200	MRB #03-02
K3	Tuesdays	0800-1100	Biz 2 #05-10

Class Name	Day	Time	Venue
K4	Thursdays	0800-1100	MRB #03-02
K5	Thursdays	1400-1700	MRB #03-02
K6	Fridays	0800-1100	MRB #02-04
K7	Fridays	1400-1700	MRB #02-04
K8	Mondays	1500-1800	MRB #03-01
K9	Fridays	1500-1800	MRB #03-02

4.2 Attendance policy (strictly applicable for this module)

All students are to attend the classes assigned by BBA Office. Students are strictly not allowed to randomly select a class to attend as and when they wish, otherwise the class participation and group presentation marks will not be awarded (refer to the section “Assessment Components”).

If a student is unable to attend the assigned class due to valid reasons such as international or national-level events and competitions, the student may attend an alternative class. Students should opt to attend an alternative class taught by their own assigned instructor. Arrangements with the assigned instructor should be made at least 1 week in advance. If this option is not possible and the student has to attend an alternative class taught by an alternative instructor, he or she has to seek the approval of the alternative instructor at least 1 week in advance, with the assigned instructor notified at the same time. In both instances, documentary support such as excuse letter issued by relevant event authorities must be provided. Such requests should be infrequent and typically anticipated well in advance. In the event that a student is unable to provide adequate reasons for attending an alternative class, the final approving authority and decision to award or deduct class participation and group presentation marks shall reside with the assigned instructor.

For students who are absent from lessons due to medical reasons, they must provide a valid, original medical certificate to be excused; else class participation and group presentation marks shall be deducted.

For students who absent themselves from classes without valid reasons and/or valid documentary proofs, marks shall be deducted from class participation and group presentation assessment components to the extent that the student may receive zero marks for both components by the end of the semester. The final decision of marks for such cases will reside with both the assigned instructor and the module coordinator.

4.3 What is expected of you as a student for this module?

You should be prepared for class each week. All students are expected to read the assigned chapters / topics and at least browsed through the practice questions. Those will attempt to pen their thoughts and answers for the practice questions will find it extremely beneficial for learning and group presentation.

If your group has been assigned to present a practice question in a particular week, you and your group mates should attempt that assigned practice question before the class, so that there is sufficient time to arrive at a consensual answer in a neat format for presentation purposes.

At all times, you should observe ethical classroom behaviour and contribute positively in class. All students should refrain from behaviour that will create a hostile classroom atmosphere, such as jeering at the instructor or classmates. Students should be ready to ask questions and provide comments that will add value to learning.

When you encounter difficulties in learning certain topics, please take the initiative to set up consultancy sessions with your assigned instructor to seek clarification. Consultation sessions should be promptly arranged soon after that topic is taught; students should not delay the process of seeking clarification till just before the mid-term or final examinations.

4.4 What is the weekly expected lesson order?

Week 1 consists of largely teaching and facilitation of discussion by your assigned instructor. Students should also get to know one another and to form their groups for the following weeks' group work.

From weeks 2 to 12, each week's sectional class will begin punctually and be conducted in the following sequence:

- First 30-45 mins: Instructor to focus on recapping main topics via a mini-lecture and/or classroom activities
- Next 35-45 mins: Group break-out discussions for practice questions
- Next 5-10 mins: Class Break
- Next 55-85 mins: Group presentation of practice questions / Questions and Answers

Please note that while the lesson order will be the same across all sectional classes, the actual time spent will vary across each week due to the nature of the topics; and across sectional classes due to the difference in class size, class dynamics and instructors' communication style.

As Week 13 is a revision week, majority of the class time will be spent on additional practice questions for revision purposes.

For all weeks' classes, the total class time for each session will amount to a maximum of 155 minutes (including class breaks), so that students are able to commute to their next class punctually.

5) Module Feedback Channel - ACC2002

All students should send their feedback to the module coordinator, Ms Susan See Tho, via email at susan.seetho@nus.edu.sg, upon which subsequent meeting shall be confidentially arranged (e.g. to resolve concerns or conflicts) if necessary.

6) Assessment Methods

Your final grade of the course will be calculated as follows:

Individual class participation	10%
Group presentation in class	10%
Mid-term test	30%

Final examination	<u>50%</u>
Total	<u>100%</u>

Individual class participation (10%)

10% of your final grade will be based on regular attendance and class room participation. Marks for classroom participation will be given for active involvement in class activities and efforts in raising questions that will add value to your peers' learning experience.

Group presentation (10%)

Throughout the semester, your group will be assigned more than once, to present the answers for class practice questions. Your team will be graded according to:

- Organization of answers and logical reasoning
- Originality in answers (i.e. no verbatim copying and pasting from online answers)
- Ability to collaborate and work as a team
- Team members' attendance during presentation

The final group presentation score given to your group shall be the average score of all presentations done throughout the semester.

Mid-term test (30%)

Tentatively, mid-term test will be held on **4 Mar 2016 (Friday), at 5pm to 7pm**. The assessment venue and seating plan will be separately announced.

It is a closed-book examination. Topics taught in weeks 1 to 6 will be tested.

Final examination (50%)

Final examination will be held on **29 April 2016 (Friday), at 9am to 11am**. The assessment venue and seating plan will be separately announced.

The final examination constitutes 50% of your final grade. It is a closed-book examination. Topics taught in weeks 1 to 12 will be tested.

In all assessments, only university-approved calculators are permitted. No other electronic devices will be permitted in the assessment venue.

7) In Summary

This is a challenging course as it lays down a critical foundation for costing and managerial planning using financial information. It is essential that you come prepared for classes by pre-reading the requisite chapters in your textbook and having at least skimmed through the practice questions beforehand. You will do well in this course if you put in efforts in advance preparation.

Relevant materials and practice questions for each week will be made available in IVLE by the respective member of the teaching team (see rightmost column of the course outline).

Please take note of the NUS Code of Student Conduct. You are expected to abide by the Code as you are being trained to be a professional. Your integrity will be your most valuable asset.

Classes will begin punctually at the time scheduled. Please be on time.

Lastly, please do not hesitate to contact me if you have any queries or concerns.

Ms. Susan See Tho
Senior Lecturer, Department of Accounting
Module Coordinator – Managerial Accounting (ACC2002)

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Course Outline

Week No	Dates in 2016	Key Topics	Chapters	Teaching team member responsible for developing and uploading of learning materials to IVLE
1	11 to 15 Jan	Introduction to Managerial Accounting, Basic Cost Management Concepts	1 to 2	Ms. Susan See Tho
2	18 to 22 Jan	Cost Behavior, Cost Estimation, Cost-Volume-Price Analysis	3 to 4	Ms. Pei Sha
3	25 to 29 Jan	Absorption and Variable Costing; Cost Allocations of Service Departments	5 and 6	Ms. Annette Foo
4	1 to 5 Feb	Activity-Based Costing and Management	7	Mr. James Kwan
5	8 to 12 Feb	Job-order costing	8	Ms. Susan See Tho
6	15 to 19 Feb	Process Costing	9	Ms. Pei Sha
Recess Week				
7	29 Feb to 4 Mar	Budgeting	10	Ms. Annette Foo
8	7 to 11 Mar	Flexible Budgeting	11	Mr. James Kwan
9	14 to 18 Mar	Standard Costing	12	Ms. Susan See Tho
10	21 to 25 Mar	Performance Measurement & Responsibility Accounting in Decentralized Organizations	13 (pp 645 – 669)	Ms. Pei Sha
11	28 Mar to 1 Apr	Balanced Scorecard and Transfer Pricing	13 (pp 672 – 681, 708-715)	Ms. Annette Foo
12	4 to 8 Apr	Decision Making - Differential Analysis and Profitability Analysis	14, Appendix B (pp 944 - 951)	Mr. James Kwan
13	11 to 15 Apr	Revision		Ms. Susan See Tho

NUS Code of Student Conduct

As a widely respected institution of higher learning, the National University of Singapore (NUS) is dedicated to cultivating academic and personal excellence in a way that is inclusive and supportive, where communal values as well as the dignity and rights of each person are respected.

NUS students are expected to maintain and uphold the highest standards of integrity and honesty at all times, as well as embrace community standards, diversity and mutual respect for one another, both within the University and the wider Singapore community.

This Code of Student Conduct is intended to guide students' conduct in both the academic and non-academic aspects of their University life by providing an overview of the behaviour generally expected of them as members of the University community. It is meant to serve as a broad framework, and should not be treated as an exhaustive list.

In line with the above, the University expects students to uphold both the spirit and letter of this Code of Student Conduct at all times.

Academic, Professional, and Personal Integrity

The University is committed to nurturing an environment conducive for the exchange of ideas, advancement of knowledge and intellectual development. Academic honesty and integrity are essential conditions for the pursuit and acquisition of knowledge, and the University expects each student to maintain and uphold the highest standards of integrity and academic honesty at all times.

The University takes a strict view of cheating in any form, deceptive fabrication, plagiarism and violation of intellectual property and copyright laws. Any student who is found to have engaged in such misconduct will be subject to disciplinary action by the University.

It is important to note that all students share the responsibility of protecting the academic standards and reputation of the University. This responsibility can extend beyond each student's own conduct, and can include reporting incidents of suspected academic dishonesty through the appropriate channels. Students who have reasonable grounds to suspect academic dishonesty should raise their concerns directly to the relevant Head of Department, Dean of Faculty, Registrar, Vice Provost or Provost.