

ACC3619/ACC3707

Integrated Perspectives in Business and Accounting

Semester 1 AY2020/21

EXPANDED LONG FORM MODULE OUTLINE

Prerequisite

Completed or concurrently taking the following: (a) All BBA (Acc) core modules; and (b) all other compulsory accounting modules

Teaching Team

NAME	ROLE	EMAIL	OFFICE
A/P HO Tuck Chuen	Instructor (Main Coordinator)	bizhtc@nus.edu.sg	BIZ2 #03-21
A/P TAY PUAY HUI	Instructor	biztayp@nus.edu.sg	BIZ2 #03-22

Other faculty may also attend some student presentations and provide feedback.

Learning Outcomes

After completing this module, you would be able to:

1. Apply knowledge gained in various business core and compulsory accounting modules to issues in real-life entities;
2. Integrate knowledge from various business core and compulsory accounting modules in analysing real-life entities;
3. Overview selected advanced topics and contemporary issues in accounting, tax and business, with an especial focus on strategy, management control systems, and leadership.
4. Prepare wide-ranging written consultancy reports of professional quality.
5. Make formal presentations of wide-ranging analyses at a level that is potentially useful to management or investors of an entity.

Teaching and Learning Activities

1. **Cases:** Most weeks would be spent on student presentations relating to cases based on real-life Singapore business entities
2. **Seminars:** Some weeks would be partly spent on seminar discussions covering some advanced topics and current issues.

Textbook

There is no compulsory textbook for this module. Students would refer widely to their textbooks for other modules and readings assigned by the instructors.

Assessment

Component	Weight
Attendance and class participation	10%
Group case presentations (continuous assessment)	25%
Group case report	15%
Final examination	50%

Attendance and class participation:

Marks are awarded for the students' attendance and participation in class activities including debates, quizzes, practice presentations, case discussions etc., and submission of written assignments. These marks are recorded from Week 3 onwards.

Attendance is compulsory and counts for marks. If you miss a class for valid reasons such as illness, please obtain an official leave of absence (LOA) by applying online through the student portal. When you receive the LOA email, please forward to A/P Ho Tuck Chuen (bizhtc@nus.edu.sg). You will not lose class participation marks for a missed class if it is covered by LOA.

Midterm test:

There will not be any midterm test.

Cases

In most weeks (exceptions are Week 1, Week 2, Week 12 and Week 13), we will discuss cases, with each case normally spread over three weeks. For each case, the instructor would provide links to online information about the company, as well as a list of 8~10 questions, 3~4 of which will be discussed each week. Each group in a section would be assigned one question per case study to present, with the presentation order decided before the case is introduced in class. In addition, individual students selected at random would be tasked to summarize/critique other groups' presentations. This will form part of the students' class participation assessment. This is to ensure that the students pay attention to and benefit from the other groups' presentation.

The three cases are as follows:

- SINGTEL
- DBS

- CAPITALAND

Groups

There would be up to 12 groups in each section. Each group would have 5-6 members. Students are requested to form their own groups by Week 2.

Group presentations (group)

Each group would be tasked to make a presentation for 15 minutes on one of the questions for the case (assigned to the group before the case discussion starts).

The group presentation marks will be the average of all the group presentations for the whole semester.

The recommended policy is for the presenting group to prepare two related sets of slides. One is a more detailed set to be uploaded as a handout or notes for classmates (on or before 6 p.m. two calendar days before the presentation date). The second set of slides serves purely to aid the presentation flow and typically just has a single point or picture on each slide. This is the version shown during the presentation and is not uploaded for reference. This dual-slide approach is recommended, but not compulsory. It is equally acceptable if you come up with creative or alternative ways of adding value to your presentation.

It is also recommended that groups ensure that all group-mates get multiple chances to present, though this is left to the respective groups to implement internally.

All marks are assigned to the group as a whole.

ACC 3619 is a project team case study based learning module. It is one of the key learning objectives for students to work together as a team to accomplish project assignments, which would be highly applicable and essential in today's working environment. The module is designed with consideration for the overall workload and the assumption that each student will share in the work and contribute to the project assignment in an equitable manner.

Each student will exercise personal responsibility to ensure that this happens. In the exceptional situation whereby this is not the case and after the project team has tried unsuccessfully to address the work load disparity, it should be brought to the attention of the Module instructors without undue delay.

Subject to the outcome of a review that may be conducted by the Module instructors, they may exercise various options to remediate the anomaly including issuing penalty marks which will affect the grade of the student concerned.

The hypothetical audience for the presentation are the Board of Directors of the case company. The attending instructor and classmates will play this role during each presentation.

Each of the group's own presentations is marked (out of 10) according to the rubric in Appendix 1.

Group case report

Each group should prepare and submit a group case report on ONE of the THREE cases assigned at random by the instructors by end of week 2. The deadline for the group case report is on 13 Nov 2020 which is the end of week 13 (see the weekly class schedule. There will be a penalty of 1 mark for every day of delay in the submission of the case report.

The report should be in the form of a consultancy report directed to the Board of Directors of the company. Necessary calculations should be provided in the form of appendices. The report should be in PDF format, with the main running matter typed in a 12 point Times New Roman or Arial font, and not longer than 30 pages including appendices. All sources referred to should be clearly identified.

Instructors would assign marks out of 10 for the group case report using the rubric in Appendix 1. The instructors' judgment is final.

Final examination

The final examination would be an open-book 3-hour Digital-Assessment. It would largely be based on a new integrated case. Some questions may be based on cases covered in class during the semester.

Weekly schedule (subject to change)

Weeks (beg.)	Topic	Instructors (HTC=HoTuck Chuen, TPH= Tay Puay Hui)
1 (10-8)	Introduction to module	HTC/TPH
2 (17-8)	Mini Lectures	HTC/TPH
3~5 (24-8~7-9)	SINGTEL	HTC
6(14-9)	CAPITALAND	HTC
	RECESS WEEK	
7~8 (28-9~5-10)	CAPITALAND	TPH
9~11 (12-10~26-10)	DBS	TPH
12 (2-11)	Guest tax lecture coordinated by HTC	HTC
13 (9-11)	Review and exam briefing	HTC/TPH
13 Nov	Submission of Group Case Report	

Appendix 1 Rubric for marking presentations and individual case reports

Rubric	Explanation	Marks (out of 10)
Satisfactory at a professional level	The material presented is substantially correct. It adds value to publicly available material, that is, it is not just a rehash of numbers and facts from the annual report or other sources. It provides information and insights that can help the Board of directors give better guidance to the management and/or better serve the interests of other stakeholders. It is communicated clearly without unnecessary use of jargon. It reflects a sound professional-level understanding of the relevant case facts and the issues involved.	8 marks or higher
Satisfactory at an academic level	The material presented is substantially correct. it adds value to publicly available material, that is, it is not just a rehash of numbers and facts from the annual report or other sources. It is communicated clearly without unnecessary use of jargon. It reflects a satisfactory understanding of the relevant case facts and the issues involved, though this may fall slightly short of professional standards.	6 - 7 marks
Unsatisfactory	The material presented has material errors. AND/ OR It adds only a small amount of incremental value to publicly available material. AND/OR It is not communicated sufficiently clearly, in particular there may be unnecessary use of jargon. AND/OR It reflects an imperfect understanding of the relevant case facts and the issues involved.	4 - 5 marks
Grossly unsatisfactory	The material presented is substantially cut-and-pasted from other sources, and is not original. AND/OR The presentation does not reflect sufficient effort and preparation.	~ 0 marks.

