



**Accounting for Decision Makers  
ACC1701 / RE 1705  
AY 2023-2024 Semester II**

**Professor Srini Sankaraguruswamy**  
**BIZ 1 #07-13**  
<https://t.me/+hrEl-CXseA9mZiFl> (Class Telegram group)  
**Email: bizsrini@nus.edu.sg**

**Class Meetings – LT 16**  
**Monday 12 to 2**  
**Tuesday 2 to 4**

## **Description**

The course stresses the theory of accounting, application of accounting principles, and the interpretation of financial statements. The perspective of the course is that of a manager.

## **Course Objectives**

After taking this course, you should:

- ==> Have a broad view of the role of accounting in providing information for financial markets.
- ==> Understand the fundamental accounting concepts, principles, the elements of financial statements, and the implications of management's judgment and choice in accounting measurement.
- ==> Have basic competence to comprehend how accounting numbers are created and to analyze, synthesize, and evaluate accounting information in the context of concrete business problems.
- ==> Develop sensitivity to ethical and social issues and to the macro implications of accounting.

## **Class Notes**

I will be posting lecture notes at least one week prior to the class on CANVAS. The class notes files will be named Week1 to Week 13. These are **REQUIRED** reading to be done before coming to class. During the class the lecture will build on these notes. Embedded in the class discussion will be polling, word clouds and other discussion activities.

## **Required Text and Readings**

Financial Accounting by Stice, Stice, Albrecht, Swain, Duh and Hsu. Cengage. 3<sup>rd</sup> IFRS Edition.

Text book can be obtained:

1. From COOP – Hard Copy
2. From Cengage (digital e-book, 12 months access)
3. From the Library Resource of Textbook (limited number of books)

Lecture notes, assignments, and past exams will be posted periodically on CANVAS

## **Collateral Reading**

### Useful Websites

- ⇒ Securities and Exchange Commission filings: [www.sec.gov](http://www.sec.gov). Select EDGAR for company data. This is the main site for company annual reports (10-Ks) and quarterly reports (10-Qs).
- ⇒ FASB website for financial accounting standards: [www.fasb.org](http://www.fasb.org).
- ⇒ ACRA: <https://www.acra.gov.sg/accountancy/accounting-standards>
- ⇒ IASC website for international financial accounting standards: [www.iasc.org.uk](http://www.iasc.org.uk)
- ⇒ Business times Singapore [www.businesstimes.com.sg](http://www.businesstimes.com.sg) (Available on NUS Library web site)
- ⇒ CNBC: <http://www.cnbc.com/>
- ⇒ FT: <http://www.ft.com/home/asia>

## **Assessment**

Mid Term Exam (TBA)	30%
Final Exam (Announced by RO)	50%
Class Participation: Tutorials, Lectures	20%

## **Policy on Class Attendance**

Students are responsible for adhering to all course procedures and policies, including class attendance, set down by an instructor for the successful completion of a course; absence from class for whatever reason carries with it the obligation of making up missed work.

## **Tutorials (All tutorials held at Biz2 - 0117)**

The tutorial team consists of

1. Winston Kwok	Wednesday 12.00 to 16.00	4 Tutorials
2. Cheong Sook Fun	Friday 8.30 to 10.30	2 Tutorials
3. Keung Ching Tung, Edmund	Wednesday 8.30 to 11.30	3 Tutorials

4. Tan Wee Szu
5. Srinivasan Sankaraguruswamy

Thursday 8.30 to 10.30  
Thursday 14.00 to 17.00

2 Tutorials  
3 Tutorials