

**National University of Singapore  
NUS Business School**

**ACC2706 MANAGERIAL ACCOUNTING**

Semester 2, 2023/2024

**COURSE OUTLINE**

**INSTRUCTOR**

Baek In Gyun, Assistant Professor, Course Coordinator

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**OVERVIEW**

The emphasis of the course is on the use of accounting information, often prepared by the management accountants, for use internally by managers in managing an organization. Students will gain an understanding of the information needed by managers in planning, control and decision-making, as well as the management accountants' obligation to themselves, their colleagues, their organization and the public interest to adhere to high standards of ethical conduct when preparing the information.

The course takes a broad perspective in viewing management accounting as the efficient and effective use of resources, supporting managers in the improvement of customer and shareholder values, across a range of areas including strategy, marketing and organizational behavior. It also looks at the implications of the rapidly changing environment in the development of new approaches to management accounting, and the need for management to understand and manage any adverse impact of their decisions on the environment and society. Real-life examples of current management accounting practices of organizations in Australia and the Asia-Pacific region will be incorporated into the reading materials whenever possible.

**READING MATERIALS**

Kim Langfield-Smith, David Smith, Paul Andon and Helen Thorne, Management Accounting: Information for Creating and Managing Value, 9E, (2022), McGraw-Hill Education (Australia).

Additional reading material will be provided on topics not covered in the textbook.

Students are expected to visit the course website on Canvas regularly. Course announcements, seminar handouts, and other course-related documents are also going to be posted on the course website. Note that seminar handouts posted are subject to revision; look out for updates, which will be announced via Canvas.

**ETIQUETTE**

To avoid distracting the class, please arrive on time, turn off your cell phones for the duration of the class, and refrain from conversations unrelated to the class discussion. Please also give your full attention to class speakers (the instructor and other students) by putting away phones and laptops unless needed for class purposes. If an unusual circumstance requires that you leave class early, please inform the instructor beforehand.

## COURSE GRADING

		<u>Number of Points</u>
Group Activity	One Group Case Analysis Presentation	50
Individual Homework	Two Homework Assignments - 15 points each	30
Participation	(1) Peer Evaluation of Participation in group work	40
	(2) Professor Evaluation of In-Class Participation	40
Test and Exam	Mid-term Test	160
	Final Exam	320
	<b>Total Points Available</b>	<b>640</b>

### 1) Group Activity

One team will present a case analysis for each case. The case presentation schedule will be provided on Canvas after Week 2. On case study days, a team will deliver a 15-20 minute presentation utilizing PowerPoint. Following their presentation, a panel of judges (judging team) will convene for a brief 5 to 10-minute session to ask questions and provide constructive feedback. Then non-judging teams will have the opportunity to contribute their questions and observations during the remaining time.

Each team will present one case and judge one case. Your team's case analysis will be graded only on the case that you present. However, your effectiveness as judges and engagement in the case discussion will play an important role in your overall class participation grades. Every team member in a team will be given the same points.

Each team should submit an electronic version of their presentation (PowerPoint) to Canvas by **12pm (noon) 1 day before the presentation date** on which the case is scheduled. Late submission will have 10% of the awarded marks deducted.

Each presentation should:

- a) Provide a very brief overview of the case context;
- b) Identify one (or two) key problem(s);
- c) Develop alternative actions that the firm can take to address the identified problem(s)
- d) Generate appropriate evaluation criteria (feasibility, risk, probability of outcome, etc.) and compare the alternatives according to such criteria;
- e) Recommend one of the alternatives and explain why this is an appropriate course of action (use the qualitative and quantitative data from the case (or outside sources<sup>1</sup>) and your analyses to provide support for your suggested course of action); and
- f) Discuss implementation of your proposed solution and any specific issues or challenges that are likely to require attention.

Grades for the case presentation will be based on the following factors:

1. The degree to which teams adequately address all of the case analysis elements (e.g., bullets a – f above). *[85% of criteria relate to these considerations]*
2. The quality of presentation delivery (e.g., appropriateness and effectiveness of PowerPoint slides; rapport with audience; voice, projection and audibility; organization and flow; responsiveness to questions; professionalism). *[10% of criteria relate to these considerations]*

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<sup>1</sup> All outside data sources must have been available to the firm at the time of the case. You are thus only permitted to use data or facts from outside sources if they were published before the timeframe in which the case takes place.

3. Balance of presentation and response to questions among team members (all members of the team are expected to speak during the presentation and contribute toward and be involved with the presentation) [*5% of criteria relate to these considerations*]

Please note that I expect all students to be thoroughly versed and knowledgeable about each case. I also expect students to actively participate in the question time after each presentation. Failure to be prepared for and participate in class may negatively impact your class participation grade.

## **2) Individual Homework Assignments**

Two (computational) individual homework assignments will be collected for grading during the semester. The specific day for submitting your homework assignments will be announced later. The deadline for submitting homework assignments is the *beginning* of your class section - there are no exceptions to this policy.

## **3) Participation**

You can receive up to 80 points for class participation, divided into the components detailed below.

### Peer evaluation of participation in group work (40 points):

You will receive evaluations from your peers in your assigned group. These ratings will be taken as is and will not be adjusted in any matter. To help evaluate the members of your group throughout the semester, you will be asked to complete a peer evaluation form after the presentation. *To ensure confidentiality of peer evaluations, you will receive one combined score (out of 80 points available) for the peer and professor evaluations of your participation, and you will not be allowed to review the peer evaluation forms provided by your group members.* The criterion your peers will use to evaluate you is as follows:

- Outstanding Contributor (+/0/-): This person is thoroughly prepared for our group work. Ideas offered are usually substantive, provide good insights and sometimes also provide direction for our group. If this person were not a member of our group, the quality of our work would be diminished significantly.
- Good Contributor (+/0/-): This person is generally well prepared for our group work. Ideas offered are usually substantive, generally provide useful insights, and occasionally offer a new direction for our group to consider. If this person were not a member of our group, the quality of our work would be diminished.
- Marginal Contributor (+/0/-): This person's preparation for our group is minimal. Ideas offered are occasionally substantive, but seldom provide clear insights or offer new directions for our group to consider. If this person were not a member of our group, the quality of our work would be diminished only slightly if at all.
- Non-participant: This person has attended our group meetings, but has contributed little or nothing to date. If this person were not a member of our group, the quality of our work would be unchanged.
- Disruptive Contributor: This person's preparation for our group is inadequate. Ideas offered are rarely substantive; provide few, if any, insights; and never offer a constructive direction for our group to consider. Contributions are generally obscure, and indicate a lack of familiarity with the facts of the case under discussion. If this person were not a member of our group, valuable time would be saved.

### Instructor evaluation of the in-class participation (40 points):

A primary reason for encouraging class participation is to enrich the classroom dynamics. This class consists of individuals with different backgrounds. Relating the material we are covering to your own experience and sharing it with other members of the class enriches their experience, as well as your own. Another reason for encouraging class participation is to strengthen students' ability to think rigorously about business problems, and subsequently, persuade others of the reasonableness of their decisions, based on facts and analysis. I strongly encourage you to contribute your questions and comments in class. *I may call on students to try to draw everyone into the discussion over the duration*

*of the course.* If circumstances prevent you from being adequately prepared to contribute to the discussion with your questions or comments, you may let me know before the beginning of class. While I recognize that those who are shy or reluctant to participate in class discussions will be penalized in this portion of their grade, it is a reality that such characteristics are often penalized in the workplace. So that I will be able to effectively evaluate your participation, I will make a tremendous effort to learn your name so that I can easily identify your contributions.

#### **4) Mid-term Test**

The format of the mid-term test will be determined and announced later. All materials lectured in the course can be covered on the mid-term test.

#### **5) Final Exam**

The format of the final examination will be determined and announced later. All materials lectured in the course can be covered on the final examination.

#### **COVERAGE**

1. Introduction to Management Accounting
2. Cost behaviour, cost drivers, and cost estimation
3. Cost-Volume-Profit Analysis
4. Product Costing Systems
5. Process Costing and Operation Costing
6. Overheads
7. Activity-Based Costing
8. Information for Decisions & Pricing and Product Mix Decisions
9. Budgeting and Planning
10. Standard Costs
11. Managing and Reporting Performance
12. Financial Performance Measures and Incentive Systems

Please refer to the Teaching Schedule (provided in a separate document on Canvas) for a more detailed overview.

#### **ACADEMIC INTEGRITY**

All students are expected to understand and adhere to the standards of Academic Integrity as stated in the National University of Singapore. Any student who violates the Academic Integrity Policy as implemented in this course is subject to sanctions as outlined in the Policy. If you have any questions about the policy, please consult the university administrative offices. Note that any plagiarism of tutorial presentation answers (from any source) is a breach of academic integrity that will be penalized.

In this course, all tests and exams are individual efforts. Calculators are permitted but laptops, hand-held smart technology devices, cell phones, and programmable calculators are not permitted to be used during the