

**ACC3707 Integrated Perspectives in Accounting and Business
(Semester 2, AY2023/2024)**

Course Outline

Course Instructors

Name	Role	Email	Office
A/P Ho Tuck Chuen (HTC)	Lecturer (Course Co-ordinator)	bizhtc@nus.edu.sg	BIZ2 3-21
A/P Tay Puay Hui (TPH)	Lecturer	biztayp@nus.edu.sg	BIZ2 3-22

Pre-requisites/Co-requisites

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

*Classes will consist of one three-hour session per week. Many of the classes will be a combination of lecture and group project presentations by students.

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

Units: 4

Workload (hours per week):*

Seminar (Lecture/Case presentations): 3

Preparatory work : 6

Other faculty may also attend some student presentations and provide feedback

Learning Outcomes

After completing this course, you would be able to:

1. Apply knowledge gained in various business core and compulsory accounting courses to issues in real-life entities;
2. Integrate knowledge from various business core and compulsory accounting courses in analysing real-life entities;
3. Acquire an overview of selected advanced topics and contemporary issues in accounting, tax and business, with an especial focus on strategy, corporate governance, risk management and management control systems,.
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 the key stakeholders of an entity including but not limited to its board of directors, management and investors.

Teaching and Learning Activities

1. **Group Project Presentations:** 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 course. Students would refer widely to their textbooks for other courses and readings assigned by the instructors.

Assessment

Component	Weight
Attendance and class participation	10%
Group Project Presentations (continuous assessment)	25%
Group Project Report	15%
Final examination	50%

Attendance and class participation

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

Seminar attendance is compulsory and shall contribute to your participation marks. If you miss a class for compelling reasons such as illness or other commitments approved by the school, please submit a medical certificate (MC) or obtain an official leave of absence (LOA) by applying online through the student portal. You should forward the LOA email to A/P Ho Tuck Chuen (bizhtc@nus.edu.sg) and A/P Tay Puay Hui (biztayp@nus.edu.sg). You will not lose class participation marks for a missed class if it is covered by an LOA or a MC

BIOGRAPHIES OF INSTRUCTORS

Adjunct A/P Ho Tuck Chuen

Ho Tuck Chuen is a Chartered Accountant by training and Auditor/CFO by profession. His professional accreditation are as follows:

- Institute of Chartered Accountants in Australia & New Zealand (ICA ANZ)
- Singapore Chartered Accountants (ISCA SINGAPORE)
- Association of Chartered Certified Accountants (ACCA UNITED KINGDOM)

Assoc Prof Ho has more than 40 years of extensive and varied financial experience in diverse industries ranging from Healthcare, Reits, Real Estate, Electronics, Pharmaceutical, Software and from Multi-National Corporations to Companies listed on US and Singapore Stock Exchange to Singapore Public Sector.

He joined the adjunct faculty of NUS Business School in 2008 when he retired from the Corporate sector. Besides conducting courses for undergraduate classes, he was involved in conducting workshops for NUS-NUHS Leadership program, NUS-Chicago Emerging CFO program.

Assoc Prof Ho has vast experience in Corporate Governance and Risk Management. He was the Chairman of ISCA's Corporate Governance committee from 2015 to 2017. He set up the ERM system for JTC Group when he was its CFO in 1998. He was member of Sony's Global Accounting Committee and Global Tax Committee when he was working for Sony from 1996 to 2005. He was involved as the expert accounting witness in High Court in a recent multi-million forensic case.

He was Council member and Treasurer of ISCA from 2011 to 2017. He was advisory member of Singapore CFO Institute from 2012 to 2017. He also was committee member of Accounting Standards Council-Working Group on New Lease Standard, 2012 to 2016.

Assoc Prof Ho was committee member of Ministry of Finance Leadership Program –2015 to 2017. He sat on advisory committee of Statutory Boards Accounting Standards – Advisory Committee Member, 2012 to 2014 and Advisory Committee of VITAL ORG (MOF). He was also on advisory committee for Singapore University of Social Services (Accountancy School) and Temasek Polytechnic (Business School).

He sits on Audit Committee of a few statutory boards including A*Star Research Institutes and charitable organizations.

He is involved in ad-hoc consultancy work and regularly conduct workshops on risk management and corporate governance for professional bodies. He joined the NUS Biz School Adjunct Faculty since 2017.

Adjunct A/P Tay Puay Hui

A/P Tay had served in the financial services industry over the past two decades until December 2019, particularly with Credit Suisse, Bank J. Safra Sarasin and EFG Bank in Asia, of which the last 11 years were as Regional Chief Operating Officer (“COO”), and the last two years as Deputy Regional Head of EFG Bank (“EFG”), a listed Swiss private banking group under the European Financial Group.

As the Deputy Regional Head and Regional COO, A/P Tay was responsible for overseeing all Legal & Compliance, Finance, Operations and IT matters in the Asia Pacific region. In addition, he assisted the Executive Chairman and Regional Head of Asia Pacific in ensuring adequate governance, supervision and control over the day-to-day activities of the EFG’s activities in Asia Pacific so as to ensure that they were conducted in a safe and sound manner in accordance with EFG’s business strategy to achieve its operational and financial objectives. During his tenure at EFG, Puay Hui also served as the Alternate Chief Executive (“ACE”) responsible for the business operations of EFG Bank AG, Hong Kong Branch.

Prior to his appointment at EFG, Puay Hui served as the Chief Risk Officer of Bordier & Cie AG, Singapore Branch. At Bank J. Safra Sarasin, Asia (“Bank Sarasin Asia”), Puay Hui held various leadership roles including Regional Chief Operating Officer, Regional Head of Risk Management and Deputy Chief Executive Officer of Bank J. Safra Sarasin Ltd, Singapore Branch. As a key member of the senior management team in Asia and Chairperson of its Corporate Services Committee, Asset Liability Committee and Strategy Implementation Committee, he contributed to Bank Sarasin’s business growth in Asia, streamlined its operational and technology platform, and successfully led costs rationalization initiatives across Asia that achieved the desired cost efficiencies.

Having established a robust corporate governance structure in Bank Sarasin Asia, Puay Hui was instrumental in driving its successful bank licence upgrade from a merchant bank to an offshore bank branch in Singapore and steering the efficient transfer of business process in a seamless manner. A year later, he effectively managed and implemented the group change in controlling shareholder process in Asia after attaining the relevant regulatory approvals and implementing the necessary regulatory and capital safeguards.

Before joining Bank Sarasin Asia, Puay Hui worked at Credit Suisse, where he held a number of leadership positions including the Head of Compliance, South Asia and Head of Financial Accounting, Singapore Branch. Prior to this, he served as Audit Manager at PricewaterhouseCoopers leading audit engagements in banking, fund management and the non-financial services industry. Puay Hui is a non-practising member of The Institute of Singapore Chartered Accountants (ISCA).