National University of Singapore
NUS Business School
Department of Accounting

COURSE OUTLINE

ACC2706 MANAGERIAL ACCOUNTING

Semester 1, 2024/2025

Instructors

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1. Overview

The course emphasizes the critical role of accounting information in supporting internal managerial decision-making within organizations. Throughout this course, we will delve into major concepts, tools, and techniques in management accounting that facilitate managers' decision-making processes and enable managers to effectively plan and control. Students will gain an understanding of the information needed for internal management purposes. We will also discuss the ethical responsibilities of management accountants, including maintaining high standards of conduct when preparing and presenting information to ensure accountability to themselves, other stakeholders of the organizations, and the broader public interest.

2. Module Objectives

The course takes a broad perspective in viewing management accounting as the efficient and effective use of resources, supporting managers in making strategic and tactical decisions that enable an organization to survive and thrive in an ever-changing landscape. 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. To provide practical relevance, the course incorporates real-life examples of management accounting practices from organizations within the Asia-Pacific region into the reading materials whenever possible.

3. Evaluation

5%   Class participation (A)
15%   Tutorial Presentation (B)
30%   Mid-term test (C)
50%   Final examination (D)

(A) Class participation is assessed in two ways: (1) students' attendance in classes, and (2) students' participation and contribution in class discussions.

(B) Each team will be assigned to do one tutorial-problem-solving presentation over the semester. The evaluation is based on (1) timely and complete submission of the solution slides (by **12pm (noon) two days before the presentation day**, e.g., if the presentation is on Monday, the slides are due on Saturday at noon; late submission will have 10% of the awarded marks deducted); (2) accuracy and originality of the submitted solutions; (3) stimulation of class discussions during the presentation.

Please email your submission to your instructor and name your file strictly following this format: *ACC2706_SA1_Team01*. Only one person from each team needs to submit, and please indicate the names of all members in your submitted files clearly. It is assumed that each member in a team will contribute equally and therefore be given the same mark. In cases where there is a dispute on the extent of contribution from a team member, please email the lecturer. The final mark may be adjusted at the discretion of the lecturer after investigation.

(C) Mid-term test is closed book and will cover all materials from the first five lectures. (Tentative date: 5 Oct 2024, Saturday.)

(D) Final examination is closed book and is cumulative. All materials covered in the course are examinable.

4. Reading Materials

Management Accounting: Information for Creating and Managing Value, 9th Edition (2021), by Kim Langfield-Smith, David Smith, Paul Andon, Ronald Hilton and Helen Thorne, McGraw-Hill Australia. (Print ISBN: 9781743767603, 1743767609; eText ISBN: 9781743767634, 1743767633).

Students are expected to visit the course website on Canvas regularly. Course announcements, lecture handouts, and other course-related documents will be posted there. Please turn on the notification so you would not miss important announcements.

5. Coverage

No.	Topics
1	Introduction to Management Accounting
2	Cost behaviour, cost drivers and cost estimation
3	Product costing systems
4	Process costing and operation costing
5	Service costing
6	Activity-based costing
7	Cost-volume-profit analysis
8	Information for decisions: relevant costs and benefits
9	Pricing and product mix decisions
10	Budgeting

11	Standard costs for control: direct material and direct labor
12	Standard costs for control: manufacturing overhead
13	Managing and reporting performance
14	Financial performance measures
15	Strategic performance measurement systems

Please refer to the Teaching Schedule, a separate document, for more information.

6. Academic Integrity

In this course, all tests and exams are individual efforts. Mobile phones and other hand-held smart technology devices are NOT permitted to be used during tests and exams. Note that any plagiarism of tutorial presentation answers (from any source) is a breach of academic integrity and will be penalized.

Academic integrity and honesty is essential for the pursuit and acquisition of knowledge. The University and School expect every student to uphold academic integrity & honesty at all times. Academic dishonesty is any misrepresentation with the intent to deceive, or failure to acknowledge the source, or falsification of information, or inaccuracy of statements, or cheating at examinations/tests, or inappropriate use of resources.

Plagiarism is "the practice of taking someone else's work or ideas and passing them off as one's own" (The New Oxford Dictionary of English). The University and School will not condone plagiarism.

Artificial Intelligence (AI) tools such as ChatGPT do not require specialist knowledge to use. Many of these AI tools are commonly used in social media, for example, to create content and disguise and refine content created from programmes like ChatGPT. We understand that students will be drawn to using these AI Tools, as they would for any other electronic aid.

However, to be clear, normal academic rules still apply. As noted in the Code of Student Conduct:

"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 is subject to disciplinary action by the University."

With respect to AI tools (e.g., ChatGPT and image generation tools), your instructor will clarify whether the use of these tools as inputs into your assignment development process is acceptable. AI is a technology that requires skill to use, and knowledge about when and how to use it. If you use ChatGPT or any other such AI tool in your work, you must provide a proper representation of how you used the tool and what prompts you used to generate output. Failure to cite its use constitutes academic misconduct.

Further, as with any information source, be aware that minimal efforts yield low quality results. You will need to refine your work and fact check the output, as you would double-check information from any source. Further, you should be selective in how and when you use such tools instead of using it for each and every assignment you create.

To summarise:
1. Always check with your instructors on what are the permitted uses of AI tools.
2. Have a discussion at the start of a course about the use of AI.
3. Where permitted, acknowledge your use of AI.
4. You remain responsible for the quality of your work and its appropriate representation.
5. Failure to follow the above steps can lead to a concern about plagiarism (academic dishonesty).

As always, you have the obligation to make clear to the assessor which is your own work, and which is the work of others. Otherwise, your assessor is entitled to assume that everything being presented for assessment is entirely your own work. This is a minimum standard.

Additional guidance can be found at:
- Admission Condition: http://www.nus.edu.sg/registrar/administrative-policies-procedures/acceptance-record#NUSCodeofStudentConduct
- NUS Code of Student Conduct: http://nus.edu.sg/osa/resources/code-of-student-conduct
- Academic Integrity Essentials: https://libguides.nus.edu.sg/new2nus/acadintegrity#s-lib-ctab-22144949-4
- Guidelines on the Use of AI Tools For Academic Work: https://libguides.nus.edu.sg/new2nus/acadintegrity#s-lib-ctab-22144949-3