

ACC3707 Integrated Perspectives in Business and Accounting

AY2024/2025 Semester 1

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COURSE DESCRIPTION

This is a capstone course that, to some extent, mirrors the aims of the Integrated Business Solutions course in the Singapore Qualifying Programme. The course gives students a chance to apply their technical knowledge in various areas of accounting and business to a set of multi-disciplinary cases that capture real complex problems faced by accountants and finance professionals in Singapore as well as in other countries.

PREREQUISITE

Completed or concurrently taking the following:

- (a) All BBA (Acc) core courses; and (b) all other compulsory accounting courses

LEARNING OUTCOMES

By the end of this course, you should be able to:

- Apply knowledge gained in various business core and compulsory accounting courses to issues in real-life entities;
- Integrate knowledge from various business core and compulsory accounting courses in analyzing real-life entities;
- Overview selected advanced topics and contemporary issues in accounting and business, with a special focus on strategy, management control, and leadership;
- Prepare wide-ranging written consultancy reports of professional quality;
- Make formal presentations of wide-ranging analyses at a level that is potentially useful to the 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 business entities and issues.
2. **Seminars:** Some weeks would be partly spent on seminar discussions covering some advanced topics and current issues.

READINGS

There is no textbook for this course. Students would refer widely to their textbooks from other courses and readings assigned by the instructor.

ASSESSMENT

Component	Weightage
Participation	15%
Case Critique	10%
Case Presentation	30%
Case Report	10%
Final Exam	35%
Total	100%

SCHEDULE

Session	Date	Description	Note
1	13-14 Aug	Introduction; Current Issues in Accounting and Business	
2	20-21 Aug	Business/Strategy Analysis; Accounting Analysis	Case
3	27-28 Aug	Financial/Prospective Analysis; International Financial Statement Analysis	Case
4	3-4 Sep	Business Analysis and Valuation	Presentations
5	10-11 Sep	Business Analysis and Valuation	Presentations
6	17-18 Sep	Business Analysis and Valuation	Presentations
		Recess Week	
7	1-2 Oct	Business Analysis and Valuation; Stakeholder Capitalism and Accounting	Presentation Case
8	8-9 Oct	Sustainability Reporting and Control	Case
9	15-16 Oct	Carbon Accounting and Management	Case
10	22-23 Oct	ESG Issues in Accounting	Presentations
11	29-30 Oct	ESG Issues in Accounting	Presentations
12	5-6 Nov	ESG Issues in Accounting	Presentations
13	12-13 Nov	ESG Issues in Accounting; Wrap-Up; How Will You Measure Your Life?	Presentation HBS Article
	TBD	Final Exam	

ACADEMIC HONESTY & PLAGIARISM

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: <https://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>

PROFILE OF INSTRUCTOR

Sa-Pyung Sean Shin is a Senior Lecturer of Accounting at the National University of Singapore and the Academic Director of the NUS CEMS MIM and MSc in Management Programs. Dr. Shin holds a Doctor of Business Administration degree in Accounting and Management from Harvard Business School, a Master I degree in Economics from Toulouse School of Economics in France, and a Bachelor's degree in Business Economics with a minor in Accounting from UCLA. Prior to joining NUS in 2021, he served as an Assistant Professor at Singapore Management University, teaching corporate reporting and financial analysis. Dr. Shin's primary research and teaching interests lie in the areas of financial analysis, corporate governance, and sustainability accounting.