Department of Accounting
NUS Business School

ACC 2706 Managerial Accounting
Semester 1, 2026/2027
Course Outline

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Course Description

This course relates to accounting information used internally by managers in managing an organization. Students will gain an understanding of the information needed by managers in planning, directing, controlling and decision-making, as well as the management accountants' obligation to various organisational stakeholders to adhere to high standards of ethical conduct when preparing the information.

The course takes a broad perspective in viewing managerial accounting as the efficient and effective use of resources, supporting managers in making strategic and tactical decisions that seek to 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 managerial accounting, and the need for management to understand and manage any adverse impact of their decisions on the environment and society.

Learning outcomes

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

1. Explain the role of managerial accounting in an organisation, and identify the ethical responsibilities of a management accountant.
2. Apply various product and service costing methodologies.
3. Build operational budgets to forecast financial outcomes and guide resource allocation.
4. Evaluate relevant costs, benefits, and qualitative factors relating to making business decisions.
5. Evaluate organizational performance by computing standard cost variances and analyzing financial performance measures against benchmarks.
6. Build and analyse strategic performance measurement systems to align corporate strategy with divisional operations.

Teaching Modes

Lessons are conducted ‘seminar’ style with the following components:

a) Lectures

Seminar-style lecture where major points of a topic are covered. Students are expected to download the lecture materials from the course website. Preparatory reading by the students before class is essential for better understanding of the course materials, active class participation, and optimal learning.

This course adopts a sequential and integrated learning approach, where topics introduced in earlier lectures are essential for understanding subsequent topics. This is to reinforce key concepts and promote deeper understanding over time.

b) Tutorials

Tutorial questions will be based on materials covered in lectures in the previous week(s). Suggested solutions to the tutorial questions will be uploaded to Canvas after the respective groups’ presentations. This is to enhance understanding through applications.

Textbook and Resources

<u>Required textbook</u>

Managerial Accounting: Creating Value in a Dynamic Business Environment (International Student Edition 2026), by Ronald Hilton and David Platt; published by McGraw Hill.

Assessment Components

Final Examination	**50%**	**(A)**
Mid-term Test	**15%**	**(B)**
Group Presentation	**20%**	**(C)**
Class Participation	**15%**	**(D)**
Total	**100%**	

(A) Final Examination would be **a 2-hour exam**. All materials covered in lectures, tutorials, related readings are examinable. Students who fail to sit for the exam and have no valid excuse will get zero marks.

(B) Mid-term Test will be held on 15 September 2026 (in week 6) covering all materials from the first three lectures. There will be no make-up test for the mid-term. Further details will be provided in due course.

(C) Group Presentation: Groups will be formed using Canvas, and each group does one presentation over the semester. The evaluation is based on (1) timely and complete submission of the solutions to tutorial questions; (2) accuracy, originality and presentation of the tutorial solutions; (3) presentation of a real-world event or scenario; (4) class engagement during the presentation. The tutorial questions would be listed in a separate file – Teaching Schedules.
Performance by both the group and the individual would be assessed.

(D) Class Participation relates to the weekly participation in class, it is assessed in the following ways: (1) student's participation in quizzes and class discussions,
(2) student's attendance in classes.
Students are expected to complete the readings, tutorial preparations, and other assignments before each class session and be prepared to participate actively in class discussion. Students are expected to display professionalism in class; whilst participation will be rewarded, unprofessional or disruptive behavior in class will result in a reduction in the grade for class participation.

Course Website:

Students are expected to visit the course website on NUS Canvas regularly. Announcements will be posted on the website. Lecture materials, teaching schedules, etc. are also posted in Canvas for download by students.

Other Matters:

You are required to use your NUS email account for all correspondences (for identification purposes).

For students on internship or exchange, you are required to seek approval for leave of absence from the BBA Office if you are not able to attend class in the first and second week of the semester. Note that there would be no make-up classes for any missed participation.

Weekly Syllabus

Week	Week's Topic
1	Introduction to Managerial Accounting. Cost management concepts, cost behaviour, cost estimation.
2	Product costing systems. Overhead costs.
3	Process costing and Operation costing.
4	Service costing.
5	Activity-based costing. Activity-based management.
6	Cost-Volume-Profit analysis. Absorption costing and Variable costing.
6	**Mid-term Test**
7	Decision Making: relevant costs and benefits.
8	Budgeting.
9	Standard Costing. Sales Variances.
10	Managing and Reporting Performance.
11	Financial Performance Measures. Strategic Performance Measurement Systems.
12	Managing Costs and Quality. Pricing decisions.
13	Revision

Each topic involves a set of required readings and tutorial questions, these are set out in the **teaching schedules** to be downloaded from the course website.

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 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, 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 any 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://www.nus.edu.sg/campusconduct/
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