

COURSE OUTLINES: AD2102 Managerial Accounting

Academic Year	2022/2023	Semester	2
Course Coordinator	Dr Zhu Zinan		
Course Code	AD2102		
Course Title	Managerial Accounting		
Pre-requisites	AD1102 Financial Accounting		
No of AUs	3		
Contact Hours	1 x 3-hour seminar		

A) Course Description and Aims

This course covers the strategic nature and relevance of managerial accounting for today's competitive business environment. The course adopts a unique user-perspective and emphasis is placed on the development of problem solving and decision making skills. Hence the course focuses on the use of essential managerial accounting tools and techniques to provide managerial accounting information for planning and control and to support effective economic decisions. The course also exposes students to real-life scenarios and gives students an opportunity to integrate theories to business practice.

The course aims to equip students with analytical skills for problem solving and managerial skills for decision making. After the completion of this course, students should be equipped with a strong conceptual and technical knowledge in managerial accounting. Students should understand and appreciate how managerial accounting information support organizational planning and control, and day-to-day decision making.

B) Intended Learning Outcomes (ILO)

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

ILO	Description
1	Discuss the strategic roles of managerial accounting in today's dynamic economy and its implications on business operation
2	Explain cost behaviors and assess the effects of changes in cost structure on profitability
3	Explain the purpose of cost allocation, apply various cost allocation methods, and discuss the effects and behavioral implications of cost allocation
4	Compute cost of services or products and illustrate how different costing systems are used in companies and industries
5	Discuss how activity-based costing improves accuracy in determining cost of services or products and enhances cost management
6	Perform differential analysis and discuss the constraints, risk and uncertainty relating to managerial decisions
7	Discuss the adoptions and implications of contemporary management accounting practices on business operation
8	Prepare budgets and discuss the risk, uncertainty and behavioral issues relating to budgeting process
9	Distinguish between static and flexible budgets, perform variance analysis and discuss the implications of variances on business operation
10	Measure performance of business units, apply transfer pricing and discuss the economic consequences and behavioral implications of transfer pricing

C) Course Content					
Topic	Title				
1	Managerial accounting and the business environment				
2	Cost behavior and cost-volume-profit analysis				
3	Cost accumulation, tracing and allocation				
4	Product costing in service and manufacturing entities				
5	Activity-based costing and cost management				
6	Relevant information and managerial decisions				
7	Contemporary management accounting practices				
8	Planning for profit and cost control				
9	Performance and variance analysis				
10	Responsibility accounting and business performance				
D) Assessment					
Components¹	ILO Tested	NBS Learning Goal	Weightage	Team²/Individual	Assessment Rubric³
Seminar Activities and Participation	ILO 1-10	Acquisition of Knowledge, Problem Solving and Decision Making, Oral Communication	15%	Individual	Oral Communication Rubric
Online Homework	ILO 1-10	Acquisition of Knowledge, Problem Solving and Decision Making	15%	Individual	NA
Simulation Project	ILO 1-10	Problem Solving and Decision Making, Teamwork and Interpersonal Skills	30%	Team	Peer Evaluation Rubric and Decision Making Rubric
Final Test	ILO 1-10	Problem Solving and Decision Making	40%	Individual	NA
Total			100%		
<p>¹ Students must attempt at least 80% of the assessment in order to pass this course.</p> <p>² Students will be randomly assigned to teams. For team assessment, each team member will be given the opportunity to assess your team members' participation and contribution online confidentially through eUreka. For more details, refer to Instruction for Peer Evaluation and the associated penalty framework on AD2102 NTULearn main website.</p> <p>³ Assessment rubrics will be made available on AD2102 NTULearn main website.</p>					

Seminar Activities and Participations (Individual 15%)

Seminar activities; including online and other in-class activities; are designed to assess students' understanding of learning materials assigned for each topic and preparedness for seminars. During the seminars, students are expected to raise questions or discuss conceptual or technical issues relating to the learning materials. Students will also be called upon to present and discuss assigned activities during seminars. Participation in seminars is essential in this course. Meaningful participation is possible only if students have read the materials, watch the videos and attempt the online questions assigned prior to each seminar session. Students are encouraged to carefully think about and approach the issues, theories and assumptions relating to each topic. Intellectual discussions and sharing of ideas will help students develop broader, richer and longer-lasting understanding of knowledge acquired. Students will be evaluated based on the quality and consistency of contributions over the entire course. Refer to AD2102 NTULearn main website for the assessment rubric on oral communication.

Online Homework (Individual 15%)

The purpose of online homework is threefold: (1) to ensure students are keeping up with the learning materials to date, (2) to assess students' understanding and application of the conceptual and technical knowledge, and (3) to provide feedback to instructor about students' learning progress. For each online homework, you have unlimited number of attempts before the submission deadline. Only the highest score for each online homework will be recorded and counted in the grade centre on AD2102 NTULearn seminar group website. No make-up, late submission or substitute assessment will be allowed if you missed the stipulated deadlines stated on the Weekly Schedule.

Simulation Project (Team 30%)

This project requires students to apply and integrate concepts and theories that they have acquired during the course onto a real-world setting. Detailed instructions for the simulation project and the assessment rubrics for peer evaluation and decision making will be posted on AD2102 NTULearn main website. No make-up, late submission or substitute assessment will be allowed if you missed this team assessment.

Final Test (Individual 40%)

The purpose of the final test is twofold: (1) to assess students' understanding of the conceptual and technical knowledge within the scope of this course, and (2) to evaluate students' ability to apply conceptual and technical knowledge acquired in resolving managerial issues and making sound business judgements and decisions. Details about the final test will be provided on AD2102 NTULearn main website. No make-up, late submission or substitute assessment will be allowed if you do not have a short leave of absence approved by the UPO. The final test is tentatively scheduled on Monday 17th April 2023 (14:00 – 16:00).

E) Formative feedback

Feedback is central to this course. Your instructor will provide formative feedback throughout seminar discussion. You will receive feedback through CONNECT for online homework and self-practice questions. Summative feedback for simulation project will be provided via eUreka.

F) Learning and teaching approach

The course adopts flipped-classroom and team-based learning that focus on inculcating a culture of proactive individual and collaborative learning. It is structured into weekly readings, videos and online questions on CONNECT and 3-hour seminar. Access to CONNECT is via NTULearn. Each topic consists of SmartBook reading with adaptive learning questions and series of short videos which allow you to learn the fundamentals at your own pace before seminars. You can revisit the SmartBook or replay the videos as many times as you wish. Online homework helps to build the fundamental technical knowledge required for this course and you must complete the graded online homework within a defined window period as stated in the Weekly Schedule. Consistent with our proactive learning approach, online self-practice questions are made available to reinforce learning and help to develop students' individual learning abilities and attitudes toward active learning. Students may attempt the self-practice questions anytime, anywhere, and you can revisit the self-practice questions as many times as you want. Seminars create opportunities to explore topics in more depth, to identify and sort out any misunderstanding, and to advance skills in theory application and critical thinking. There is no mini lecture during seminars. The roles of your instructor are to facilitate discussion and to guide you to apply fundamental concepts and theories in real-world settings. Students are expected to adopt, adapt and synthesize the acquired concepts and theories into practice through in-class activities.

To succeed in this course, students are encouraged to complete the SmartBook reading with adaptive learning questions and watch the videos before the scheduled seminar for each topic. Students must be ready to share what you have learned about a topic and contribute to discussion during seminars. Your individual learning before seminars will determine how well you are able to contribute to collaborative learning during seminars. Attempt online homework and follow up with self-practice questions assigned for each topic immediately after seminar. The effort you put in will determine the extent of your learning from this course. Should emergencies or unforeseen circumstances arise to interfere the conduct of the course, the course coordinator or your instructor reserves the right; at his/her sole discretion; to modify or change the instructional approach and strategy.

Approach	How does this approach support you in achieving the learning outcomes?
SmartBook reading with adaptive learning questions and videos	SmartBook reading with adaptive learning questions and videos allow you to learn the fundamentals at your own pace before the seminars.
Seminars	The interactive seminars provide ample opportunities for open discussion on the conceptual questions raised and allow you to think critically and to share your ideas and concepts with the class. This also allows your instructor to elucidate the technical concepts to the entire class by involving you in discussion and ensure that the targeted learning outcomes are being achieved.
Online homework and self-practice questions	Online homework and self-practice questions reinforce learning by allowing you to identify and sort out areas that require more work and to develop skills in analyzing and solving managerial problems in a guided manner.
Simulation Project	Some learning outcomes for this course are skills which are practical in nature and cannot be achieved by reading and writing. The simulation project provides opportunity for

	hands-on learning to advance skills in theory applications and to develop practical knowledge in the field.
G) Reading and Reference	
Main Text	
EEO	Edmonds, T. P., Edmonds, C. T., Edmonds, M. A., Edmonds, J. E. and Olds, P. R. (2023), "Fundamental Managerial Accounting Concepts", 10th edition, McGraw Hill.
Reference Texts	
BHD	Bhimani, A., Horngren, C. T. and Datar, S. M. (2019). "Management and Cost Accounting", 7 th edition, Pearson.
GNB	Garrison, R., Noreen E. and Brewer, P. (2020). "Managerial Accounting", 17 th edition, McGraw-Hill Education.
WT	Warren, C. S. and Taylor, W. J. (2019). "Managerial Accounting", 15 th edition, Cengage.
WKK	Weygandt, J. J., Kieso, D. E. and Kimmel, P. D. (2019). "Managerial Accounting: Tools for Business Decision Making", 7 th edition, Wiley.
Articles	
AL	Allain, E. and Laurin, C. (2018). "Explaining Implementation Difficulties Associated with Activity-Based Costing Through System Uses", Journal of Applied Accounting Research. 19(1), 181-198.
BM	Baldenius, T. and Michaeli, B. (2020). "Responsibility Centers, Decision Rights, and Synergies", The Accounting Review, 95(2), 1-29.
BL	Bruggen A. and Luft J. L. (2016). "Cost Estimates, cost overruns, and project continuation decisions", Accounting Review, 91(3), 793-810.
DEYT	Du, F., Erkens, D., Young, S. and Tang, G. (2018). "How Adopting New Performance Measures Affects Subjective Performance Evaluations: Evidence from EVA Adoption by Chinese State-Owned Enterprises", The Accounting Review, 93(1), 161-185.
Additional readings and learning materials may be prescribed as and when required by course coordinator or your instructor.	

H) Course Policies and Students Responsibilities**General**

You are expected to complete all assigned pre-class readings and activities, attend all seminars punctually and take all scheduled assignments and tests by due dates. You are expected to take responsibility to follow up with course notes, assignments and all course related announcements for seminar sessions you have missed or posted by course coordinator or your instructor on NTULearn. You are expected to participate in all seminar discussions and activities.

Absenteeism

Absence from seminars without a valid reason will affect your overall course grade. Valid reasons include falling sick supported by a medical certificate and participation in NTU's approved activities supported by an excuse letter from the relevant bodies. If you miss a seminar, you must inform your instructor via email prior to the start of the seminar.

I) Academic Integrity

Good academic work depends on honesty and ethical behavior. The quality of your work as a student relies on adhering to the principles of academic integrity and to the NTU Honor Code, a set of values shared by the whole university community. Truth, Trust and Justice are at the core of NTU's shared values. NTU takes academic integrity seriously. Academic misconduct is regarded as a very serious offence by the university. It is considered as an instance of violation of the NTU Honor Code which could warrant disciplinary actions ranging from failing the assignment, failing the course, suspension and to expulsion from the university.

As a student, it is important that you recognize your responsibilities in understanding and applying the principles of academic integrity in all the work you do at NTU. Not knowing what is involved in maintaining academic integrity does not excuse academic dishonesty. You need to actively equip yourself with strategies to avoid all forms of academic dishonesty, including plagiarism, academic fraud, collusion and cheating. If you are uncertain of the definitions of any of these terms, you should go to the **NTU Academic Integrity** website for more information. Consult your instructor if you need any clarification about the requirements of academic integrity in the course.

J) Course Instructors

Instructor	Office Location	Phone	Email	Consultation Hours
Dr Zhu Zinan [#]	S3-B1B-65	6790 4754	z.zhu@ntu.edu.sg	By appointment or via email
Dr Michelle Phang	S3-B1A-22	6316 8865	mphang@ntu.edu.sg	
Ms Chua Leng Li	-	-	chuall@ntu.edu.sg	
Ms Qian Yue	-	-	yue010@e.ntu.edu.sg	
Ms Wee Chia Fong	-	-	chiafong.wee@ntu.edu.sg	
Mr Wee Liang Hiam	-	-	lianghiam.wee@ntu.edu.sg	

K) Planned Weekly Schedule

The schedules, readings and activities stated below are tentative and subject to change. Course coordinator or your instructor reserves the right; at his/her sole discretion; to modify, change or assign activities or questions for seminar discussion, presentation or assignments for the course or for his/her own seminar groups. NTULearn will be used as the primary mode to provide updates, instructions and other learning materials relating to this course. Students should check the AD2102 NTULearn main website, the respective AD2102 NTULearn seminar group website as well as NTU email on a regular basis.

Weekly Schedule

Seminar	Topic and Learning Outcomes	Learning Resources and Seminar Activities
<p>IMPORTANT</p> <p>a. CONNECT is available for registration from Monday 02nd January 2023.</p> <p>b. DO NOT register for CONNECT if you are undecided about the choice of your course or seminar group. There is no refund/return/exchange if you withdraw or drop the course.</p> <p>c. Read the Instruction for CONNECT Registration on AD2102 NTULearn main website carefully before you register for a CONNECT account.</p> <p>d. For CONNECT registration, enter your Matriculation Number in the “First Name” box, and enter your Full Name as printed on your matriculation card in the “Last Name” box.</p>		
<p>Seminar 1 Commencing 09th Jan</p>	<p>Course Overview</p> <ol style="list-style-type: none"> 1. Explain the objectives, scope, structure and assessment requirements of this course 2. Discuss the pedagogical approach and expectations 3. Discuss administration arrangements 4. Form teams for group work <p>Topic 1 Managerial accounting and the business environment</p> <ol style="list-style-type: none"> 1. Explain the differences between financial accounting and managerial accounting 2. Identify the cost of manufacturing a product and illustrate its effects on financial statements 3. Discuss and compare the treatment of upstream, midstream and downstream costs in manufacturing, service and merchandizing companies 4. Discuss trends in business environment include, but not limited to, just-in-time system, corporate governance, value chain and total quality management 	<p><u>NTULearn</u></p> <ul style="list-style-type: none"> - AD2102 Course Outline - Instructional and learning materials <p><u>Pre-seminar</u></p> <ul style="list-style-type: none"> - EEO Chapter 1 - CONNECT <ul style="list-style-type: none"> o SmartBook SB1 o Video VD1 <p><u>Seminar</u></p> <ul style="list-style-type: none"> - Topic review and discussion - Collaborative learning activities <p><u>Post-seminar</u></p> <ul style="list-style-type: none"> - CONNECT <ul style="list-style-type: none"> o Online Homework HW1 (due by Friday 03rd Feb 12:00 noon) o Self-Practice Questions SP1

IMPORTANT

- Nominate a team leader for your team and inform your instructor by Friday 20th January 2023.
- Subject to your seminar group's final enrolment, your instructor reserves the right; at his/her sole discretion; to add, remove or change members in your team.

<p>Seminar 2 Commencing 16th Jan</p>	<p>Topic 2 Cost behavior and cost-volume-profit analysis</p> <ol style="list-style-type: none"> 1. Explain cost behaviors 2. Prepare income statement using the contribution margin approach 3. Calculate operating leverage and demonstrate its effects on profitability 4. Illustrate and apply cost estimation methods 5. Determine the sales volume to breakeven or to achieve a desired profit 6. Discuss the effects of different cost structures on profitability 7. Compute margin of safety and discuss its significance 8. Perform cost-volume-profit analysis and discuss its limitations 	<p><u>Pre-seminar</u></p> <ul style="list-style-type: none"> - EEO Chapters 2 & 3 - CONNECT <ul style="list-style-type: none"> o SmartBook SB2 o Video VD2 <p><u>Seminar</u></p> <ul style="list-style-type: none"> - Topic review and discussion - Collaborative learning activities <p><u>Post-seminar</u></p> <ul style="list-style-type: none"> - CONNECT <ul style="list-style-type: none"> o Online Homework HW2 (due by Friday 03rd Feb 12:00 noon) o Self-Practice Questions SP2
<p>Seminar 3 Commencing 23rd Jan</p> <p>* Chinese New Year (public holiday) on 22 – 23 Jan (Sun – Mon) *</p>	<p>Topic 3 Cost accumulation, tracing and allocation</p> <ol style="list-style-type: none"> 1. Identify cost objects and cost drivers 2. Distinguish between direct costs and indirect costs 3. Allocate indirect costs to cost objects 4. Allocate joint costs to joint products 5. Allocate service department costs to operating departments 6. Discuss the effects of cost allocation on pricing and managerial decisions 	<p><u>Pre-seminar</u></p> <ul style="list-style-type: none"> - EEO Chapter 4 - CONNECT <ul style="list-style-type: none"> o SmartBook SB3 o Video VD3 <p><u>Seminar</u></p> <ul style="list-style-type: none"> - Topic review and discussion - Collaborative learning activities <p><u>Post-seminar</u></p> <ul style="list-style-type: none"> - CONNECT <ul style="list-style-type: none"> o Online Homework HW3 (due by Friday 03rd Feb 12:00 noon) o Self-Practice Questions SP3

<p>Seminar 4 Commencing 30th Jan</p>	<p>Topic 4 Product costing in service and manufacturing entities</p> <ol style="list-style-type: none"> 1. Compare cost flow in manufacturing and service companies 2. Analyze underapplied or overapplied overhead cost 3. Compute cost of goods manufactured and sold 4. Distinguish between absorption costing and variable costing and discuss the impacts of overproduce on business operation 5. Compare and discuss the fundamental distinctions between job costing and process costing 6. Explain the need for hybrid costing and illustrate how it works 7. Illustrate cost flow in job costing and process costing 8. Explain and compute equivalent units 	<p><u>Pre-seminar</u></p> <ul style="list-style-type: none"> - EEO Chapters 11 & 12 - CONNECT <ul style="list-style-type: none"> o SmartBook SB4 o Video VD4 <p><u>Seminar</u></p> <ul style="list-style-type: none"> - Topic review and discussion - Collaborative learning activities <p><u>Post-seminar</u></p> <ul style="list-style-type: none"> - CONNECT <ul style="list-style-type: none"> o Online Homework HW4 (due by Friday 24th Feb 12:00 noon) o Self-Practice Questions SP4
<p>Seminar 5 Commencing 06th Feb</p>	<p>Topic 5 Activity-based costing and cost management</p> <ol style="list-style-type: none"> 1. Describe activity-based costing and how it differs from traditional costing 2. Identify activity cost pools, cost levels and cost drivers 3. Use activity-based costing to calculate cost of products and services 4. Discuss how activity-based costing improve accuracy in determining cost of products and services 	<p><u>Pre-seminar</u></p> <ul style="list-style-type: none"> - EEO Chapter 5 - CONNECT <ul style="list-style-type: none"> o SmartBook SB5 o Video VD5 <p><u>Seminar</u></p> <ul style="list-style-type: none"> - Topic review and discussion - Collaborative learning activities <p><u>Post-seminar</u></p> <ul style="list-style-type: none"> - CONNECT <ul style="list-style-type: none"> o Online Homework HW5 (due by Friday 24th Feb 12:00 noon)

	<ol style="list-style-type: none"> 5. Discuss the implications of cost management on business operation 6. Illustrate the quality cost report and discuss the implications of total quality management on business operation 	<ul style="list-style-type: none"> ○ Self-Practice Questions SP5
<p>Seminar 6 Commencing 13th Feb</p>	<p>Topic 6 Relevant information and managerial decisions</p> <ol style="list-style-type: none"> 1. Explain the process of decision making 2. Identify relevant and irrelevant information in decision making 3. Use differential analysis to analyze pricing, production and managerial decisions 4. Discuss the challenges and implications of qualitative factors on managerial decisions 5. Discuss the implications of risk and uncertainty on decision making 6. Discuss the conflict between short-term and long-term goals on decision making 	<p><u>Pre-seminar</u></p> <ul style="list-style-type: none"> - EEO Chapter 6 - CONNECT <ul style="list-style-type: none"> ○ SmartBook SB6 ○ Video VD6 <p><u>Seminar</u></p> <ul style="list-style-type: none"> - Topic review and discussion - Collaborative learning activities <p><u>Post-seminar</u></p> <ul style="list-style-type: none"> - CONNECT <ul style="list-style-type: none"> ○ Online Homework HW6 (due by Friday 24th Feb 12:00 noon) ○ Self-Practice Questions SP6
<p>Seminar 7 Commencing 20th Feb</p>	<p>Simulation project (Round 1)</p> <ol style="list-style-type: none"> 1. Develop strategic plans and decisions regarding a business operation in a rapidly changing and competitive environment 2. Manage the critical linkage between managerial decisions and financial performance 3. Use data and competitive signals to adjust strategic plans and decisions 4. Discuss financial results and assess performance and decision making 	<p><u>NTULearn</u> Instruction for Simulation Project</p>

<p>Recess Commencing 27th Feb</p>	<p>Recess Week</p>	
<p>Seminar 8 Commencing 06th Mar</p>	<p>Topic 7 Contemporary management accounting practices</p> <ol style="list-style-type: none"> 1. Discuss the importance of life cycle analysis on decision making 2. Discuss the implications of Kaizen and lean management on business operation 3. Discuss why sustainability is of interest in today's business environment and how stakeholders may influence sustainability practices 4. Discuss the implications and challenges in recognizing and measuring economic, environment and social impacts on managerial decision making 	<p><u>NTULearn</u></p> <ul style="list-style-type: none"> - Topic 7 Contemporary management accounting practices

<p>Seminar 9 Commencing 13th Mar</p>	<p>Topic 8 Planning for profit and cost control</p> <ol style="list-style-type: none"> 1. Describe the budgeting process 2. Discuss the roles and importance of budgeting to business operation 3. Prepare master budget and its supporting schedules 4. Discuss the importance of pro forma financial statements 5. Discuss the implications of risk and uncertainty on budgeting 6. Discuss the behavioral issues in the budgeting process 	<p><u>Pre-seminar</u></p> <ul style="list-style-type: none"> - EEO Chapter 7 - CONNECT <ul style="list-style-type: none"> o SmartBook SB8 o Video VD8 <p><u>Seminar</u></p> <ul style="list-style-type: none"> - Topic review and discussion - Collaborative learning activities <p><u>Post-seminar</u></p> <ul style="list-style-type: none"> - CONNECT <ul style="list-style-type: none"> o Online Homework HW8 (due by Friday 07th Apr 12:00 noon) o Self-Practice Questions SP8
<p>Seminar 10 Commencing 20th Mar</p>	<p>Topic 9 Performance and variance analysis</p> <ol style="list-style-type: none"> 1. Distinguish between static budget and flexible budget 2. Discuss the limitations of static budget and explain the need for flexible budget and how it works 3. Interpret flexible budget variances 4. Explain the importance of standard cost system and how it is established and used 5. Perform variance analysis and determine the significance of variances 6. Investigate and interpret variances and discuss why variance analysis is important to managers 	<p><u>Pre-seminar</u></p> <ul style="list-style-type: none"> - EEO Chapter 8 - CONNECT <ul style="list-style-type: none"> o SmartBook SB9 o Video VD9 <p><u>Seminar</u></p> <ul style="list-style-type: none"> - Topic review and discussion - Collaborative learning activities <p><u>Post-seminar</u></p> <ul style="list-style-type: none"> - CONNECT <ul style="list-style-type: none"> o Online Homework HW9 (due by Friday 07th Apr 12:00 noon) o Self-Practice Questions SP9
<p>Seminar 11 Commencing 27th Mar</p>	<p>Topic 10 Responsibility accounting and business performance</p>	<p><u>Pre-seminar</u></p> <ul style="list-style-type: none"> - EEO Chapter 9 - CONNECT <ul style="list-style-type: none"> o SmartBook SB10 o Video VD10

	<ol style="list-style-type: none"> 1. Distinguish between centralized and decentralized structures 2. Discuss the roles and importance of responsibility centers 3. Compute and interpret return on investment and residual income 4. Discuss business performance and conflicts between managerial and organizational interest 5. Explain the purpose of transfer pricing and apply general transfer pricing rule 6. Discuss the behavioral issues and importance of goal congruence among business units 	<p><u>Seminar</u></p> <ul style="list-style-type: none"> - Topic review and discussion - Collaborative learning activities <p><u>Post-seminar</u></p> <ul style="list-style-type: none"> - CONNECT <ul style="list-style-type: none"> o Online Homework HW10 (due by Friday 07th Apr 12:00 noon) o Self-Practice Questions SP10
<p>Seminar 12 Commencing 03rd Apr</p> <p>* Good Friday (public holiday) on Friday 07th Apr *</p>	<p>Simulation project (Round 2)</p> <ol style="list-style-type: none"> 1. Develop strategic plans and decisions regarding a business operation in a rapidly changing and competitive environment 2. Manage the critical linkage between managerial decisions and financial performance 3. Use data and competitive signals to adjust strategic plans and decisions 4. Discuss financial results and assess performance and decision making 	<p><u>NTULearn</u> Instruction for Simulation Project</p>
<p>Seminar 13 Commencing 10th Apr</p>	<p>Revision and consultation</p>	
<p>IMPORTANT</p> <ol style="list-style-type: none"> a. Final test is tentatively scheduled on Monday 17th April 2023 from 14:00 to 16:00. b. All rubrics will be released on Monday 17th April 2023. 		