

**NANYANG TECHNOLOGICAL UNIVERSITY
NANYANG BUSINESS SCHOOL
AD1102
FINANCIAL ACCOUNTING**

Academic Year	: 2023/2024	Semester	: 2
Course Coordinator	: Rony Lim		
Pre-requisites	: -		
No. of AUs	: 3		
Contact Hours	: 3 hours x 12 sessions		

A) Course Aims

This course aims to provide you with the necessary introductory accounting knowledge to understand how to use financial statement information to make economic decisions from a user perspective such as investors and creditors. In the process, you will learn to prepare a basic set of financial statements in accordance with the Singapore Financial Reporting Standards.

The course also examines the impact of various accounting choices on the financial statements and the incentives that contracts based on accounting numbers can create for different stakeholders. This will help you understand why managers choose certain accounting methods and avoid others. This learning forms the foundation for further studies in areas which require accounting knowledge.

B) Intended Learning Outcomes (ILO)

Upon successful completion of this course, you should be able to:

- LO1. Explain the fundamental concept of accounting including the accounting equation, the double entry system and accrual accounting.
- LO2. Describe different elements of the financial statements i.e. income, expense, assets, liabilities and equity.
- LO3. Explain the importance of each element of the financial statement to an entity's business.
- LO4. Explain the importance of cash in an entity's business operations.
- LO5. Prepare a simple set of financial statements.
- LO6. Describe the business implications of financial statement information.
- LO7. Identify relevant business / accounting issues and recommend appropriate solutions to the issues identified.
- LO8. Communicate relevant financial information, both in writing and verbally, in an effective and efficient manner.

C) Course Content

- Introduction to Financial Accounting

- Conceptual Framework
- The Accounting Equation
- Double Entry System
- Accounting Information System
- Accrual Accounting
- Adjusting Entries
- The Accounting Cycle
- Preparation of Financial Statements
- Revenue and other income
- Valuation of Accounts Receivable
- Inventories and Cost of Goods Sold
- Property, Plant and Equipment (PPE)
- Intangible Assets
- Investment Property
- Financial Asset Investments
- Subsidiary and Associated Companies
- Non-Controlling Interests
- Current and Long-term Liabilities
- Contingent Liabilities
- Lease Liabilities
- Deferred Taxes
- Shareholder's Equity
- Dividends
- Cash Flow Statements
- Financial Statement Analysis

D) Assessment (includes both continuous and summative assessment)

	Component	Course LO Tested	Related Programme LO or Graduate Attributes	%	Team/Individual	Assessment rubrics
1	Class participation	8	Verbal communication skills	15	Individual	See Appendix 3

2	Team presentation	1 - 8	Knowledge, problem-solving skills. Verbal and written communication skills.	15	Team / Individual Every team member must present and will be assessed (i) individually for their presentation skills, and (ii) as a team for the content in their	See Appendices 4a, 4b, 5a and 5b
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					team's powerpoint presentation slides	
3	Practice assignment questions	1 - 8	Knowledge, problem-solving skills	12	Individual	N.A.
4	LAMS activities	1 - 8	Knowledge, problem-solving skills	8	Individual	N.A.
5	Final examination	1 - 8	Knowledge, problem-solving skills	50	Individual	N.A.
	Total			100		

1. Class Participation (15%)

Your active participation in class is crucial in this course. It is possible only if you have read the assigned reading materials and thought about the issues before each class. You will be evaluated on various dimensions (see Appendix 3): frequency and quality of participation and listening skills.

Contributions to class discussions include asking relevant questions, volunteering a response to instructor's questions, or responding to an instructor's "cold call". Class participation points may not be earned by merely attending class unless you also fulfil the other participation criteria to a certain extent. Absence from class will earn you a zero score for class participation in the week of your absence. Assessment will be based on the frequency and quality of your contributions to class discussions over the entire course.

2. Team Presentation (15%): 10% for individual presentation and 5% for team content

You will be required to complete an assigned presentation question as a team (up to 5 students per team). The presentation requires you to (i) conduct research on and analyze accounting issues, (ii) apply relevant concepts that you have acquired from your own research and from the current course and/or other courses and (iii) make well-reasoned comments and/or recommendations if any. To be fair to all teams, instructors will NOT respond to any queries relating to the assigned presentation question prior to the presentation. If a team is unsure of any aspects relating to the assigned presentation question, they need to make relevant and reasonable assumptions.

Each team is required to make a timed presentation of their assigned question during the seminar session. Penalties will be imposed if team presentations are exceedingly long.

Every team member must present as students are assessed individually for their communication and presentation skills (see Appendix 4a). You are also assessed as a team for the content in your team's PowerPoint presentation slides (see Appendix 4b).

In the unfortunate event that free-riding occurs, team members should raise the issue ahead of the actual presentation so that the "free-rider" is given an opportunity to rectify the situation.

Each of you will be given an opportunity to assess each team member's contribution towards the team's PowerPoint presentation slides. This will be done online through eUreka (accessed through NTULearn) using the format shown in the "Confidential Peer Evaluation Form for Team's Presentation Content" (see Appendices 5a and 5b). All ratings are confidential and will not be revealed to your team members. You will only be able to see the average rating given by your team members.

We will use your ratings to grade the performance of your team members by averaging the rating from all the team members. Your presentation content marks will be computed as follows:

1. If your average rating is 4 or more (i.e., average score ≥ 4), you will receive 100% of your team's presentation content marks.
2. If your average rating is between 3 and 4 (i.e., $3 < \text{average score} < 4$), you will receive 80% of your team's presentation content marks.
3. If your average rating is between 2 and 3 inclusive (i.e., $2 \leq \text{average score} \leq 3$), you will receive 50% of your team's presentation content marks.
4. If your average rating is between 1 and 2 (i.e., $1 < \text{average score} < 2$), you will receive 30% of your team's presentation content marks.
5. If your average rating is 1, you will receive 0% of your team's presentation content marks.

You are required to submit the confidential peer evaluation for Team's Presentation Content by the deadline stipulated in the seminar discussion questions.

Teams are required to email only their PowerPoint presentation slides (i.e., no written report is needed) together with a duly completed "Declaration of Academic Integrity for AD1101/AD1102 Team Presentation" Form (see Appendix 6) to their respective instructor by 9 am of the Friday before the week of their presentation.

In addition, a copy of the slides must be uploaded on the course main site (under the Assignments folder) which will process all team submissions through **Turnitin** (the anti-plagiarism software). The file name of the slides must be labelled using the following convention: **FA_SemGrpX_TeamY.pptx**. X is your seminar group number and Y is the team number. For example, if you are from team 7 in seminar group 6, the file must be labelled as FA_SemGrp6_Team7.pptx. Penalties will be imposed for late submission of both the confidential peer evaluation and power point presentation slides.

Please ensure that citations/references are properly done if the team uses materials from sources such as books, newspapers, magazines, articles, websites, etc. For more information on this, refer to the website: <https://www.ntu.edu.sg/education/teaching-learning/learning-resources>

Teams are to present based on their submitted slides with no changes allowed after submission to their instructor. Attire for the presentation is business casual, i.e., long-sleeved shirt for men (no tie required) and the equivalent for ladies.

Within two days after their presentation, presenting teams must post their amended presentation slides (based on feedback from their instructor and peers if any) on their seminar group's NTULearn discussion board.

3. Practice assignment questions (12%)

The purpose of these practice assignment questions is to assess your learning on an on-going basis. These on-line practice assignment questions spread over the semester comprise short-answer questions to be attempted via an on-line learning tool (more details will be given separately in due course). While repeated attempts on the questions are allowed, only the score of your best attempt will be recorded. You must complete the practice assignment questions within a defined window period. Please refer to Appendix 2.

4. LAMS activities (8%)

Each e-lecture consists of a series of short video recordings of lectures followed by graded activities between videos to reinforce self-learning. You must complete the online graded activities within a defined window period. Please refer to Appendix 2.

5. Final examination (50%)

This will be a closed-book 2.5-hour written examination. You will be tested on your understanding and application of concepts learnt and issues discussed in this course.

E) Formative feedback

See "Learning and Teaching Approach"

E) Learning and Teaching approach

The course is structured on a weekly basis into one e-lecture and one three-hour seminar class.

Access to the e-lectures is via the NTU's Learning Activity Management System (LAMS) Sequences. Each e-lecture consists of a series of short video recordings of lectures followed by graded activities between videos to reinforce self-learning. It allows you to learn the fundamentals at your own pace without interfering with the progress of others. You can replay the videos as many times as you wish but you must complete the online graded activities within a defined window period.

This course adopts a seminar-style approach. Seminar sessions are held once a week. The seminars are designed to provide students with opportunities for interactions and discussions with other seminar participants to discover, learn and assimilate knowledge, refine skills and inculcate positive attitudes and values, and to apply them in problem solving.

The most effective learning takes place through a process of self-discovery via personal readings, interactions with peers and instructors, both in class and in preparation for individual and team assignments. Instructors are facilitators who encourage students to engage in the process of self-learning. Your own preparation prior to attending seminar discussions and the effort you put in will determine the extent of your learning from this course. Hence, to maximize collaborative learning, you **MUST** come adequately prepared by completing all assigned pre-class readings and activities before each seminar in order to be able to actively participate and constructively discuss, critique and challenge other students' and course instructor's ideas and views during the seminar sessions.

Approach	How does this approach support students in achieving the learning outcomes?
Team Presentation	The team presentation provides you with an opportunity to work in teams and to apply knowledge acquired from on-line videos. It also allows you to hone your presentation skills and also to effectively and efficiently transfer knowledge to your fellow classmates. You will receive verbal feedback from your instructor about your presentation.
LAMS activities	Each weekly e-lecture consists of a series of short video recordings of lectures. This is followed by graded activities between videos to reinforce self-learning. Feedback on the graded activity is provided instantaneously.
Final examination	You will be tested on your understanding and application of concepts learnt and issues discussed in the course.

F) Reading and References

Prescribed References:

CF	The Conceptual Framework for Financial Reporting https://www.asc.gov.sg/pronouncements/singapore-financial-reporting-standards-international/
SSAS	Financial Accounting: IFRS Edition, 3rd Edition ©2021 Earl K. Stice James D. Stice W. Steve Albrecht Monte R. Swain Rong-Ruey Duh Audrey Wenhsin Hsu ISBN-13: 9789814962582 ISBN-10: 9814962589 Digital Platform: CengageNowv2 (CNOWv2) ISBN - 9789814962612
SFRS(I)	Singapore Financial Reporting Standards (International) are available at https://www.asc.gov.sg/pronouncements/singapore-financial-reporting-standards-international
SFRS(I)	Interpretations of Financial Reporting Standards (INT FRS) are available at Interpretations https://www.asc.gov.sg/pronouncements/singapore-financial-reporting-standards-international
IGAR	An Investor's Guide to Reading Annual Reports
IGSR	Investor Guide to Reading Sustainability Reports

Website References

- [1. http://www.acra.gov.sg](http://www.acra.gov.sg) : The Accounting & Corporate Regulatory Authority (ACRA) website. The Singapore Companies Act, Chapter 50 (CA) and other relevant legislations (e.g., Accountants Act) can be downloaded from this site.
- [2. http://www.sgx.com](http://www.sgx.com) : The Singapore Exchange (SGX) website. Many relevant company specific information including annual reports of companies listed on the exchange can be found here.

G) Course Policies and Student Responsibilities

(1) General

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

(2) Absenteeism

Absence from class 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 the course instructor via email prior to the start of the class.

I) Academic Integrity

Good academic work depends on honesty and ethical behaviour. The quality of your work as a student relies on adhering to the principles of academic integrity and to the NTU Honour Code, a set of values shared by the whole university community. Truth, Trust and Justice are at the core of NTU's shared values.

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 you from 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 [academic integrity website](#) for more information. Consult your instructor(s) if you need any clarification about the requirements of academic integrity in the course.

Please make proper declaration in the "Declaration of Academic Integrity" if you employ any GAI programs to help in your work and submit the supporting document(s) as required.

J) Leveraging on Generative AI (Artificial Intelligence) Tools

NTU's position is that we should equip students with the knowledge and skills to use AI technologies productively in an ethical and critical manner, and to help them sharpen their cognitive skills by synthesising ideas, performing in-depth analysis, and working creatively. Students are expected to continue to practise high standards of academic and professional honesty and integrity.

You may use GAI programs (e.g., ChatGPT) to help in your work such as to generate ideas and to improve your writing. However, you should be aware that the materials generated by GAI programs may contain inaccuracies and can be incomplete. Please be aware that the use of GAI may also stifle the development of your skills in writing as well creative and critical thinking. Please note that contributions from GAI programs must be properly quoted and cited every time they are used. Failure to do so is considered a violation of academic integrity.

K) Course Instructors

Instructor	Office Location	Phone	Email	Office Consultation Hours
Alper Darendeli	ABS-05-083	-	adarendeli@ntu.edu.sg	By prior appointment
Chong Kooi Wah			KWChong@ntu.edu.sg	By prior appointment

Grace Chua			chuall@ntu.edu.sg	By prior appointment
Rony Lim*	ABS-05-107	6790 6555	rblim@ntu.edu.sg	By prior appointment
Lim Swee Thiam			sweethiam.lim@ntu.edu.sg	By prior appointment
Niu Long			niul0002@ntu.edu.sg	By prior appointment

*Course coordinator

L) Proposed Weekly e-Lecture Schedule

e-Lecture #	Topics	Lesson Learning Outcomes	Course ILO	Readings
1	Introduction to Financial Accounting Conceptual Framework The Accounting Equation	<ul style="list-style-type: none"> Describe the different forms of business organizations Describe what business is and explain how business creates value Explain the relationship among business processes Describe the nature of accounting and its role in business Describe the type of information (financial and managerial) and its users Describe the objective of financial reporting Explain qualitative characteristics that make accounting information useful Describe the nature of the elements (assets, liabilities, owners' equity, income and expenses) reported in the financial statements and explain the linkages among financial statement Explain the accounting equation Apply the accounting equation to analyse the impact of business transactions on the elements of the financial statements 	LO1 LO2 LO3	CF Chps 1 & 2 SSAS Chp 1 SSAS Chp 3

2	Double Entry System Accounting Information System Accrual Accounting Adjusting Entries	<ul style="list-style-type: none"> • Explain the assumptions underlying accounting measurement and recording system: accounting entity, going concern, time period, monetary unit, historical cost, full disclosure principles Explain the • double-entry principle • Apply the double-entry accounting system to record business transactions Explain • and differentiate between accrual and cash basis of accounting Differentiate • between expenses & losses Explain how • expenses are recognized and measured Identify and prepare adjusting entries • for accrued revenue, accrued expense, prepaid expense, unearned revenue and depreciation 	LO1 LO2 LO3	SSAS Chp 3 SSAS Chp 4
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3	The Accounting Cycle Understanding Financial Statements	<ul style="list-style-type: none"> • Explain the steps in an accounting cycle - the recording, adjusting, reporting and closing phases • Explain the purpose of preparing a statement of profit or loss and other comprehensive income and a statement of financial position (balance sheet) 	LO1 LO2 LO3 LO5 LO8	SSAS Chp 2 SSAS Chp 4
4	Revenue and other income	<ul style="list-style-type: none"> • Define Revenue • Explain the difference between income and revenue • Describe the importance of revenue as a financial metric • Account for income derived from the use of company's assets (interest received, royalty and dividend received) • Describe possible management incentives for revenue and income recognition 	LO3 LO6 LO7 LO8	SSAS Chp 2 (pp 34-37); Chp 5 (pp 203-207) and Chp 7 (pp 257-259, 273-278)
5	Valuation of Accounts Receivable	<ul style="list-style-type: none"> • Define Accounts Receivable • Account for accounts receivables • Explain business strategies and credit policies for sales on credit • Determine the valuation of accounts receivables • Measure the ability to collect cash from credit customers • Describe possible management incentives in reporting accounts receivables • Account for foreign currency transactions 	LO3 LO6 LO7 LO8	SSAS Chp 7
6	Inventories and Cost of Goods Sold	<ul style="list-style-type: none"> • Define Inventory • Explain the reasons for holding inventory • Describe the various types of inventories • Apply the various inventory costing methods to determine the cost of inventories • Discuss and compare the differences between perpetual and periodic inventory systems • Value inventory at the lower of cost and net realisable value (NRV) • Explain how inventory errors affect the financial statements 	LO3 LO6 LO7 LO8	SSAS Chp 8

L) Proposed Weekly e-Lecture Schedule

e-Lecture #	Topics	Lesson Learning Outcomes	Course ILO	Readings
1	Introduction to Financial Accounting Conceptual Framework The Accounting Equation	<ul style="list-style-type: none"> Describe the different forms of business organizations Describe what business is and explain how business creates value Explain the relationship among business processes Describe the nature of accounting and its role in business Describe the type of information (financial and managerial) and its users Describe the objective of financial reporting Explain qualitative characteristics that make accounting information useful Describe the nature of the elements (assets, liabilities, owners' equity, income and expenses) reported in the financial statements and explain the linkages among financial statement Explain the accounting equation Apply the accounting equation to analyse the impact of business transactions on the elements of the financial statements 	LO1 LO2 LO3	CF Chps 1 & 2 SSAS Chp 1 SSAS Chp 3
2	Double Entry System Accounting Information System Accrual Accounting Adjusting Entries	<ul style="list-style-type: none"> Explain the assumptions underlying accounting measurement and recording system: accounting entity, going concern, time period, monetary unit, historical cost, full disclosure principles Explain the double-entry principle Apply the double-entry accounting system to record business transactions Explain and differentiate between accrual and cash basis of accounting Differentiate between expenses & losses Explain how expenses are recognized and measured Identify and prepare adjusting entries for accrued revenue, accrued expense, prepaid expense, unearned revenue and depreciation 	LO1 LO2 LO3	SSAS Chp 3 SSAS Chp 4

3	The Accounting Cycle Understanding Financial Statements	<ul style="list-style-type: none"> • Explain the steps in an accounting cycle - the recording, adjusting, reporting and closing phases • Explain the purpose of preparing a statement of profit or loss and other comprehensive income and a statement of financial position (balance sheet) 	LO1 LO2 LO3 LO5 LO8	SSAS Chp 2 SSAS Chp 4
4	Revenue and other income	<ul style="list-style-type: none"> • Define Revenue • Explain the difference between income and revenue • Describe the importance of revenue as a financial metric • Account for income derived from the use of company's assets (interest received, royalty and dividend received) • Describe possible management incentives for revenue and income recognition 	LO3 LO6 LO7 LO8	SSAS Chp 2 (pp 34-37); Chp 5 (pp 203-207) and Chp 7 (pp 257-259, 273-278)
5	Valuation of Accounts Receivable	<ul style="list-style-type: none"> • Define Accounts Receivable • Account for accounts receivables • Explain business strategies and credit policies for sales on credit • Determine the valuation of accounts receivables • Measure the ability to collect cash from credit customers • Describe possible management incentives in reporting accounts receivables • Account for foreign currency transactions 	LO3 LO6 LO7 LO8	SSAS Chp 7
6	Inventories and Cost of Goods Sold	<ul style="list-style-type: none"> • Define Inventory • Explain the reasons for holding inventory • Describe the various types of inventories • Apply the various inventory costing methods to determine the cost of inventories • Discuss and compare the differences between perpetual and periodic inventory systems • Value inventory at the lower of cost and net realisable value (NRV) • Explain how inventory errors affect the financial statements 	LO3 LO6 LO7 LO8	SSAS Chp 8

		<ul style="list-style-type: none"> • Use gross profit percentage and inventory turnover to evaluate operations • Describe possible management incentives over the choice of inventory accounting methods to manage earnings. 		
7	<p>Fixed Assets – Property, Plant and Equipment (PPE)</p> <p>Intangible Assets</p>	<ul style="list-style-type: none"> • Define PPE • Describe the relationship between types of PPE items held and a company's business model • Determine the acquisition costs of PPE • Compare depreciation methods and explain the factors affecting the choice of method • Explain the impact of PPE impairment, and a change in the estimate of the asset useful life or residual value • Describe the alternative model for reporting PPE subsequent to initial recognition • Analyse the effect of the disposal of PPE • Define Intangible Asset • Explain the balance sheet presentation of intangible assets • Describe the relationship between company performance and assets • Describe possible management incentives on the reporting of PPE and Intangible Assets 	<p>LO3</p> <p>LO6</p> <p>LO7</p> <p>LO8</p>	SSAS Chp 10
8	<p>Investment Property</p> <p>Financial Asset Investments</p> <p>Subsidiary and Associated Companies</p> <p>Non-Controlling Interests</p>	<ul style="list-style-type: none"> • Explain the balance sheet presentation of: <ul style="list-style-type: none"> • Investment Property • Financial asset investments • Investment in Associated Companies • Explain consolidated financial statements (Subsidiary Companies) and Non-controlling interests 	<p>LO3</p> <p>LO6</p> <p>LO8</p>	SSAS Chp 13

9	Current and Long-term Liabilities Contingent Liabilities Lease Liabilities Deferred Taxes	<ul style="list-style-type: none"> • Explain debt financing in a company's capital structure • Define the different types of liabilities and distinguish between current and long-term liabilities • Distinguish between liabilities and contingent liabilities • Explain the relationship between debt financing and company performance • Describe the effect of bonds issue on the financial statements • Explain the balance sheet presentation of leases and deferred taxes • Assess a company's ability to meet its liabilities 	LO3 LO6 LO8	SSAS Chp 9 SSAS Chp 11
10	Shareholder's Equity Dividends	<ul style="list-style-type: none"> • Explain equity financing in a company's capital structure– • Describe the different classes of shares • Explain how treasury shares affect a company's share capital • Explain the types of dividends a company might pay • Explain the relationship between equity financing and company performance • Explain Market, Redemption, Liquidation and Book Value 	LO3 LO6 LO8	SSAS Chp 12
11	Cash Flow Statements	<ul style="list-style-type: none"> • Identify the purposes of the cash flow statement • Describe the classification of cash flows into operating, investing and financing components • Describe the two methods of reporting cash flows from operating activities • Explain how the statement of cash flows is prepared • Interpret and analyse cash flow information • Explain the relationship between cash flows and company performance • Describe possible management incentives for mis-classification of cash components in the cash flow statement 	LO4 LO6 LO7 LO8	SSAS Chp 14
12	Financial Statement Analysis	<ul style="list-style-type: none"> • Perform horizontal and vertical analysis of financial statements • Prepare common-size financial statements 	LO3 LO4 LO6 LO7 LO8	SSAS Chp 15 IGAR IGSR

		<ul style="list-style-type: none">• Calculate, analyze and interpret financial ratios• Explain the limitations of ratio analysis, identify red flags in financial statement analysis, and explain the environmental, social and governance (ESG) factors affecting a company		
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Schedule of physical seminar classes

Week	Week commencing	Physical Seminar Classes
0	8 January 2024	
1	15 January 2024	Seminar 1
2	22 January 2024	Seminar 2
3	29 January 2024	Seminar 3
4	5 February 2024	Seminar 4
5	12 February 2024	Seminar 5
6	19 February 2024	Seminar 6
7	26 February 2024	Seminar 7
	4 March 2024	RECESS
8	11 March 2024	Seminar 8
9	18 March 2024	Seminar 9
10	25 March 2024	Seminar 10
11	1 April 2024	Seminar 11
12*	8 April 2024	Seminar 12

* E-Learning Week

Schedule of graded LAMS activities for e-lectures
and graded practice assignments

Graded LAMS activities for e-lecture #	Available		Graded Practice Assignment	Available	
	From	To		From	To
1	8-Jan-24	12-Feb-24	1	8-Jan-24	12-Feb-24
2	8-Jan-24	12-Feb-24	2	8-Jan-24	12-Feb-24
3	15-Jan-24	12-Feb-24			
4	22-Jan-24	12-Feb-24			
5	29-Jan-24	12-Feb-24			
6	5-Feb-24	18-Feb-24	3	22-Jan-24	18-Feb-24
7	12-Feb-24	25-Feb-24	4	5-Feb-24	25-Feb-24
RECESS (4 Mar to 8 Mar 2024)					
8	19-Feb-24	10-Mar-24	5	12-Feb-24	3-Mar-24
9	4-Mar-24	17-Mar-24	6	19-Feb-24	17-Mar-24
10	11-Mar-24	24-Mar-24			
11	18-Mar-24	31-Mar-24	7	4-Mar-24	31-Mar-24
12	25-Mar-24	7-Apr-24	8	18-Mar-24	14-Apr-24

Guidelines on Assessment of Class Participation (15%)

Criteria	Performance	
Frequency of participation (40% of overall grade)	Below Expectation	Above Expectation
	Does not speak up/contribute in class.	Speaks up/contributes regularly in all classes.
	Evaluation: Below Expectation 0 1 2 3 Above Expectation	
Quality of participation (40% of overall grade)	Below Expectation	Above Expectation
	No contributions/Contributions lack substance.	Contributions are constructive and insightful.
	Evaluation: Below Expectation 0 1 2 3 Above Expectation	
Listening skills (20% of overall grade)	Below Expectation	Above Expectation
	Chit-chats/makes noise/disrupts class when others speak or present materials.	Listens attentively when others speak or present materials.
	Evaluation: Below Expectation 0 1 2 3 Above Expectation	

Appendix 4a

Guidelines for Assessment of Team Presentation ~ **Individual** Presentation Skills (10%)

Traits	Performance	
Communication outcome (40%)	Scant	Substantially Developed
<ul style="list-style-type: none"> Has a clear message for audience Maximizes likelihood of audience accepting the message 	Central message is not explicitly stated in the presentation. Main points are not clearly identified, audience unsure of the direction of the message.	Central message is precisely stated; main points are clearly identified.
	Evaluation: Scant 1	2 3 4 5 6 7 8 9 10 Substantially Developed
Verbal (20%)	Scant	Substantially Developed
<ul style="list-style-type: none"> Speaks at appropriate speed and volume Uses correct grammar and pronunciation 	Grammar, pronunciation and word choice are deficient. Vocal delivery is too soft or too fast to understand; gap-fillers interfere with expression.	Free of errors in grammar and pronunciation; good choices of word enhance clarity of expression. Vocal delivery is varied and dynamic. Speech rate, volume, and tone facilitate audience comprehension. Minimal gap fillers.
	Evaluation: Scant 1	2 3 4 5 6 7 8 9 10 Substantially Developed
Non-Verbal (20%)	Scant	Substantially Developed
<ul style="list-style-type: none"> Establishes eye contact Uses gestures and movement to convey energy and confidence 	Eye contact, posture, gestures, movement and facial expressions are inappropriate and significantly distracting.	Eye contact, posture, gestures, movement and facial expressions make the presentation compelling, and speaker appears polished and confident.
	Evaluation: Scant 1	2 3 4 5 6 7 8 9 10 Substantially Developed
Class interaction (20%)	Scant	Substantially Developed
<ul style="list-style-type: none"> Engages audience in discussion. Handles questions well 	Limited / no interaction with the class. Unable to address questions.	Good interaction with the class and able to generate relevant questions and discussion. Able to address almost all questions.
	Evaluation: Scant 1	2 3 4 5 6 7 8 9 10 Substantially Developed

Appendix 4b

Guidelines for Assessment of Team Presentation ~ Team Content (5%)

Presentation/ Slide Content	Poor/ Unsatisfactory (1-3)	Good/ Satisfactory (4-7)	Very Good (8-10)	Other comments
Coverage of project questions	Poorly/inadequately address the project questions	Adequately address most of the project questions	Fully address most of the project questions	
Quality of analyses, arguments, and recommendations / solutions	Some analyses are not appropriate and arguments and conclusions do not flow logically	Use appropriate analyses and present arguments and conclusions logically most of the time	Use appropriate analyses and present arguments and conclusions logically all the time	
Use of language to clearly and concisely convey ideas	Poor command of language—numerous unclear & imprecise ideas, spelling & grammatical errors	Adequate command of language— mostly clear & concise, a few spelling & grammatical errors	Good command of language— very clear & concise, no/minimal spelling & grammatical errors	
Overall	Below expectation / Met expectation / Above expectation			

Appendix 5a

CONFIDENTIAL PEER EVALUATION FORM FOR TEAM PROJECT

~ to be completed online via Eureka in NTULearn

Name: _____

Seminar group: _____ Team # :

Please use the Peer Evaluation Rubric in Appendix 5b to evaluate your team members on each of the 5 stated attributes (on a scale of 1 to 7). State your ratings for each of your team members in the table below.

Index #	Name of team members	Attributes (on a scale of 1 to 7)				
		1 - RR	2 - CM	3 - CR	4 - CT	5 - RS
1						
2						
3						
4						
5						

If any of your ratings above is < 4, please provide a brief explanation to justify the ratings.

Index #	Brief explanation to justify a rating of < 4

Appendix 5b

Teamwork & Interpersonal Skills (Peer Evaluation) Rubric

Learning Objective: The ability to work effectively with others in a group setting.

Traits	Performance	
1. Roles and Responsibility (RR)	Scant Unclear about his/her own role; refuses to take a role in the group; insists to work individually and has limited coordination or communication with	Substantially Developed Always fulfills responsibilities; performs his/her role within the group with enthusiasm and demonstrates willingness to work
Behaves professionally by upholding responsibility and assuming accountability for self and others in progressing towards the team's goal.	Evaluation: Scant 1	2 3 4 5 6 7
2. Communication (CM)	Scant Modes of communication are not appropriate, causing confusion	Substantially Developed Modes of communication are appropriate, and maintaining timely
Identifies appropriate mechanisms to coordinate and correspond with team members.	Evaluation: Scant 1	2 3 4 5 6 7
3. Conflict Resolution (CR)	Scant Does not recognize conflicts or is unwilling to resolve conflicts.	Substantially Developed Consistently resolves conflicts through facilitating open discussion and
Resolves conflicts using a variety of approaches.	Evaluation: Scant 1	2 3 4 5 6 7
4. Contributions (CT)	Scant Largely disinterested in working in a group and refuses to participate; observes passively or is unwilling to share information with other team	Substantially Developed Actively attends and participates in all activities and provides meaningful contribution in articulating ideas and opinions.
Contributes positive input for the team; effectively utilizes one's knowledge and expertise.	Evaluation: Scant 1	2 3 4 5 6 7
5. Relationship (RS)	Scant Rarely listens to others and does not acknowledge the opinions	Substantially Developed Engages in respectful relationships with all other members in the team.
Maintains cooperative interaction with other team members regardless of individual /cultural differences and respects diverse perspectives	Evaluation: Scant 1	2 3 4 5 6 7

References:

Teamwork Value Rubric - Association of American Colleges and Universities. Retrieved from <https://d38xzozy36dxrv.cloudfront.net/ga/content/user-photos/Offices/OCPI/VALUE/VALUERubric-TeamworkPreview.pdf>

Appendix 6

Declaration of Academic Integrity for AD1101/AD1102 Team Presentation

By listing my name and signing below, I confirm that:

1. I have read and understood the University Code of Conduct, including the information on practices concerning [academic integrity](#) and that in the attached coursework submission, I have worked within its expectations.
2. I am aware that failure to act in accordance with the University's Shared Values & Honour Code may lead to the imposition of penalties which may include the requirement to revise and resubmit an assignment, receiving a lower grade, or receiving an F grade for the assignment; suspension from the University or termination of my candidature.
3. I consent to the University copying and distributing any or all of my work in any form and using third parties to verify whether my work contains plagiarised material, and for quality assurance purposes.

Please fill in the required information and sign the declaration form to indicate that you have read, understood and accepted the following statements. Your assignment will not be accepted without this declaration

- We confirm that the submitted work is substantively produced and completed by ourselves and we did not use any Generative Artificial Intelligence (GAI) programs (e.g., ChatGPT. etc.).
- We confirm that the submitted work is substantively produced and completed by ourselves. However, we have used GAI programs in the following manner to complete the work:
 - To generate ideas, lines of argument, pieces of evidence, and/or other similar uses (We have included the prompts used in the GAI programs using a separate document)

- To review, critique and/or suggest ways to improve our original work (We have submitted both our original writing and the revised writing by the GAI programs, including the prompts used)
- Others (We have elaborated on our use of GAI programs using a separate document) _____

Name	Signature
Name	Signature
Name	Signature
Name	Signature
Name	Signature
Date	Seminar Group & Team Number

I have read and accepted the above.
 If you require any further guidance about academic integrity, please talk to your professor or use the resources at <https://www.ntu.edu.sg/education/teaching-learning/learning-resources>

