

## Annexe A: New/Revised Course Content in OBTL+ Format

### Course Overview

The sections shown on this interface are based on the templates [UG OBTL+](#) or [PG OBTL+](#)

If you are revising/duplicating an existing course and do not see the pre-filled contents you expect in the subsequent sections e.g. Course Aims, Intended Learning Outcomes etc. please refer to [Data Transformation Status](#) for more information.

Expected Implementation in Academic Year	AY2024-2025
Semester/Trimester/Others (specify approx. Start/End date)	Semester 1
Course Author * Faculty proposing/revising the course	Michelle Phang Mee Seong
Course Author Email	mphang@ntu.edu.sg
Course Title	Managerial Accounting
Course Code	AD2102
Academic Units	3
Contact Hours	39
Research Experience Components	Not Applicable

## Course Requisites (if applicable)

Pre-requisites	AD1102 Financial Accounting
Co-requisites	
Pre-requisite to	
Mutually exclusive to	
Replacement course to	
Remarks (if any)	

## Course 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.

## Course's Intended Learning Outcomes (ILOs)

Upon the successful completion of this course, you (student) would be able to:

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

## Course Content

- 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

## Reading and References (if applicable)

### Main Text

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

Bhimani, A., Horngren, C. T. and Datar, S. M. (2019). "Management and Cost Accounting", 7th edition, Pearson.  
Garrison, R., Noreen E. and Brewer, P. (2020). "Managerial Accounting", 17th edition, McGraw-Hill Education.  
Warren, C. S. and Taylor, W. J. (2019). "Managerial Accounting", 15th edition, Cengage.  
Weygandt, J. J., Kieso, D. E. and Kimmel, P. D. (2019). "Managerial Accounting: Tools for Business Decision Making", 7th edition, Wiley.

### Articles

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.  
Baldenius, T. and Michaeli, B. (2020). "Responsibility Centers, Decision Rights, and Synergies", *The Accounting Review*, 95(2), 1-29.  
Bruggen A. and Luft J. L. (2016). "Cost Estimates, cost overruns, and project continuation decisions", *Accounting Review*, 91(3), 793-810.  
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.

## Planned Schedule

Week or Session	Topics or Themes	ILO	Readings	Delivery Mode	Activities
1	Course Overview / Topic 1 Managerial accounting and the business environment		NTULearn - AD2102 Course Outline - Instructional and learning materials Pre-seminar - EEO Chapter 1 - CONNECT o SmartBook SB1 o Video VD1 Seminar - Topic review and discussion - Collaborative learning activities Post-seminar - CONNECT o Online Homework HW1 o Self-Practice Questions SP1	In-person	
2	Topic 2 Cost behavior and cost-volume		Pre-seminar - EEO Chapters 2 & 3 - CONNECT o SmartBook SB2 o Video VD2 Seminar - Topic review and discussion - Collaborative learning activities Post-seminar - CONNECT o Online Homework HW2 o Self-Practice Questions SP2	In-person	
3	Topic 3 Cost accumulation, tracing and allocation		Pre-seminar - EEO Chapter 4 - CONNECT o SmartBook SB3 o Video VD3 Seminar - Topic review and discussion - Collaborative learning activities Post-seminar - CONNECT o Online Homework HW3 o Self-Practice Questions SP3	In-person	

Week or Session	Topics or Themes	ILO	Readings	Delivery Mode	Activities
4	Topic 4 Product costing in service and manufacturing entities		Pre-seminar - EEO Chapters 11 & 12 - CONNECT o SmartBook SB4 o Video VD4 Seminar - Topic review and discussion - Collaborative learning activities Post-seminar - CONNECT o Online Homework HW4 o Self-Practice Questions SP4	In-person	
5	Topic 5 Activity-based costing and cost management		Pre-seminar - EEO Chapter 5 - CONNECT o SmartBook SB5 o Video VD5 Seminar - Topic review and discussion - Collaborative learning activities Post-seminar - CONNECT o Online Homework HW5 o Self-Practice Questions SP5	In-person	
6	Topic 6 Relevant information and managerial decisions		Pre-seminar - EEO Chapter 6 - CONNECT o SmartBook SB6 o Video VD6 Seminar - Topic review and discussion - Collaborative learning activities Post-seminar - CONNECT o Online Homework HW6 o Self-Practice Questions SP6	In-person	
7	Simulation project (Round 1)		NTULearn - Instruction for simulation project - Simulation project orientation - Simulation project (Tutorial)	In-person	

Week or Session	Topics or Themes	ILO	Readings	Delivery Mode	Activities
8	Topic 7 Contemporary management accounting practices		NTULearn - Topic 7 Contemporary management accounting practices	Online	
9	Topic 8 Planning for profit and cost control		Pre-seminar - EEO Chapter 7 - CONNECT o SmartBook SB8 o Video VD8 Seminar - Topic review and discussion - Collaborative learning activities Post-seminar - CONNECT o Online Homework HW8 o Self-Practice Questions SP8	In-person	
10	Topic 9 Performance and variance analysis		Pre-seminar - EEO Chapter 8 - CONNECT o SmartBook SB9 o Video VD9 Seminar - Topic review and discussion - Collaborative learning activities Post-seminar - CONNECT o Online Homework HW9 o Self-Practice Questions SP9	In-person	
11	Topic 10 Responsibility accounting and business performance		Pre-seminar - EEO Chapter 9 - CONNECT o SmartBook SB10 o Video VD10 Seminar - Topic review and discussion - Collaborative learning activities Post-seminar - CONNECT o Online Homework HW10 o Self-Practice Questions SP10	In-person	

Week or Session	Topics or Themes	ILO	Readings	Delivery Mode	Activities
12	Simulation project (Round 2)		NTULearn - Instruction for simulation project - Simulation project orientation - Simulation project (Tutorial)	In-person	
13	Revision and consultation			In-person	

## Learning and Teaching Approach

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.



# Assessment Structure

Assessment Components (includes both continuous and summative assessment)

No.	Component	ILO	Related PLO or Accreditation	Weightage	Team/Individual	Rubrics	Level of Understanding
1	Continuous Assessment (CA): Class Participation(Seminar Activities and Participation)	ILO 1-10	Acquisition of Knowledge, Problem Solving and Decision Making, Oral Communication	15	Individual	Analytic	Relational
2	Continuous Assessment (CA): Assignment( Online Homework)	ILO 1-10	Acquisition of Knowledge, Problem Solving and Decision Making	15	Individual	Holistic	Relational
3	Continuous Assessment (CA): Project(Simulation Project )	ILO 1-10	Problem Solving and Decision Making, Teamwork and Interpersonal Skills	30	Team	Analytic	Extended Abstract
4	Summative Assessment (EXAM): Test/Quiz(Final test)	ILO 1-10	Problem Solving and Decision Making	40	Individual	Holistic	Extended Abstract

## Description of Assessment Components (if applicable)

### 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 oral communication rubric. There is no make-up or substitute assessment for seminar activities and participations.

### 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 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, and you will automatically receive a zero mark if you are absent from the final test without a short leave of absence approved by NBS Undergraduate Program Office.

#### 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 GradeWay.

### NTU Graduate Attributes/Competency Mapping

This course intends to develop the following graduate attributes and competencies (maximum 5 most relevant)

Attributes/Competency	Level
Collaboration	Basic
Communication	Basic
Decision Making	Intermediate

# Course Policy

## Policy (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 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 academic integrity website for more information. On the use of technological tools (such as Generative AI tools), different courses / assignments have different intended learning outcomes. Students should refer to the specific assignment instructions on their use and requirements and/or consult your instructors on how you can use these tools to help your learning. Consult your instructor(s) if you need any clarification about the requirements of academic integrity in the course.

## Policy (General)

You are expected to complete all assigned pre-class readings and activities, attend all seminars punctually and take all scheduled assessments 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.

## Policy (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.

## Policy (Others, if applicable)

### Use of AI Generative Tools

You may use AI tools (e.g., ChatGPT, AlphaCode, Bard, DALL-E, etc.) to generate content (e.g., text, video, audio, graphic, etc.) or to help generate ideas and brainstorm in this course. Any use of AI tools must be clearly acknowledged and properly cited like any other reference materials if you submit work or materials generated by AI tools for assessments in the course. Failure to do so constitutes an academic integrity violation; and may result in disciplinary actions. Beware that materials or references generated by AI tools may be inaccurate, incomplete or otherwise fake. You will be responsible for any offensive, discriminative, bias or unethical content you submitted regardless of whether it originally came from you or generated by AI tools

Last Updated Date: 07-08-2024 03:18:21

Last Updated By: Premila Gowri Shankar