

**Course Title: ACC2706 MANAGERIAL ACCOUNTING
(Sem 2 2025/2026)**

Instructor:

Adjunct Assoc. Prof. Deon Chan Course Coordinator & Lecturer	bizesfd@nus.edu.sg
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Section, Day, Timing and Venue:

Section	Course day and time	Venue
A1	Mon: 12 pm to 3 pm	BIZ1-0305
A2	Mon: 3 pm to 6 pm	BIZ1-0305

1. Overview

The emphasis of the course is on the use of accounting information, often prepared by the management accountants, for use internally by managers in managing an organization. Students will gain an understanding of the information needed by managers in planning, control 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.

2. Module Objectives

Management accounting both draws on and contributes to the broader aspects of business practice across a range of areas, including strategy, marketing, human resource management, operations management and organisational behaviour. The processes and technologies of management accounting that enhance shareholder and customer value are evolving over time and require an in-depth knowledge of the nature of the business, its markets, its strategy and its people. Someone working in the management accounting area in the 2020s needs to not only understand the internal characteristics of a business, but also have a detailed knowledge of the competitors, customers and suppliers. Over the decades, the practice of management accounting has developed to become more integrated with the management process, with management accountants playing a significant role as part of the management team. As such, management accountants can significantly shape an organisation's strategic direction.

For this course, students will gain a sound foundation for management accounting in planning, control and decision-making. The course takes a broad perspective in viewing management accounting as supporting the efficient and effective use of resources and helping managers in making strategic and tactical decisions that seek to enable an organization to thrive in an ever-changing landscape. It also looks at the implications of the rapidly changing environment in the development of new approaches to management accounting, and the need for management to understand and manage any adverse impact of their decisions on the environment and society. Real-life company examples of current management accounting practices of organizations in the Asia-Pacific region and beyond will be incorporated into the course whenever possible.

3. Evaluation

- 20% Class Participation (A)
- 30% Mid-term Test (B)
- 50% Final Examination (C)

(A) Class participation is assessed in two ways:

- i. Students' attendance, participation of online quizzes, and contribution to class discussions (10%)
- ii. Group presentation and submission of tutorial solutions (10%)

Further note on (ii) group presentation and submission of tutorial solutions (10%)

Each group will be assigned to do one tutorial presentations during the whole semester. The evaluation is based on

- (1) timely and complete submission of the solution slides by 11:59 pm three calendar days before the presentation day (e.g., if the presentation is on Monday 12 noon or 3 pm, the slides are due on Friday at 11:59 pm); late submission will have 10% of the awarded marks for tutorial presentation deducted;
- (2) accuracy and originality of the presentation of the solutions; and
- (3) stimulation of class discussions during and after the presentation. Please submit PowerPoint or PDF files via Canvas and name your files in the following format: Section#_Tutorial #_Team #_Pre, e.g., A1_Tutorial 6_Team 2_Pre. **

Non-presenting groups are required to complete tutorial solutions in their own groups and submit their solutions by 11:59 pm three calendar days before the tutorial presentations (e.g., if the presentation is on Monday 12 noon or 3 pm, the solutions are due on Friday at 11:59 pm). The evaluation is based on **timely and complete** submission of the solution. The submission will **not** be marked by the lecturer, and each non-presenting group is to check their solutions with the solutions presented during class and the lecturer's uploaded solutions. Each late submission will have 10% of the awarded mark deducted. Submission will not be accepted after Saturday at 9 am and the group will be given zero marks for that tutorial. Please submit PDF files via Canvas and name your files in the following format: Section#_Tutorial #_Team #, e.g., A1_Tutorial 6_Team 1. **

****Only one person from each team needs to submit, and please indicate the names of all members in your submitted files clearly.** It is assumed that each member in a team will contribute equally and therefore be given the same mark for the presentation and tutorial solution submissions. In cases where there is a dispute on the extent of contribution from a team member, please email the lecturer and the final mark may be adjusted at the discretion of the lecturer after investigation.

(B) Midterm test. Midterm test is a closed-book digital assessment conducted via Exemplify on-campus. Materials covered in the lectures, self-study, assigned readings and tutorial materials from Lecture 1 to 5 and Tutorial 1 to 5 are examinable. There will be no make-up test and no concurrent offsite online test option for the mid-term test. The **tentative** midterm test date will be on **14 March 2026 (Saturday) 1 pm to 2.30 pm. Venue will be advised.** ONE A4-size, both sides printed or handwritten help sheet is allowed. Rough paper will be provided and students are not allowed to bring in their own rough paper.

(C) 2-hour final exam. Final exam is a closed-book digital assessment conducted via Exemplify on-campus. The exam is cumulative, i.e., all materials covered in the course are examinable. There will be no concurrent offsite online exam option. The final exam date and timing will be on **4 May 2026 (Monday), 1:00 pm to 3:00 pm. Venue will be advised.** ONE A4-size, both sides printed or handwritten help sheet is allowed. Rough paper will be provided and students are not allowed to bring in their own rough paper.

4. Textbook and Course Materials

Management Accounting: Information for Creating and Managing Value, 9th Edition (2022) by Kim Langfield-Smith, David Smith, Paul Andon, Ronald Hilton and Helen Thorne; McGraw-Hill Education.
[Weblink to purchase the electronic textbook will be available during Week 1.](#)

Students are expected to visit the course materials on Canvas regularly. Course announcements, lecture handouts, and other course-related documents will be posted.

5. Teaching and Learning Modes

Learning in this course is achieved through the following components. The course is conducted in a **seminar format** with lecture, tutorial presentation and discussion.

a) **Lectures**

Students are expected to download the lecture materials and complete the assigned readings—comprising lecture notes, textbook chapters, and required readings—before each class. Students are expected to pre-read all lecture notes before each lecture.

This course adopts a **sequential and integrated** learning approach, where topics introduced in earlier lectures are essential for understanding subsequent topics. The curriculum is intentionally structured to build upon prior learning, reinforcing key concepts and promoting deeper understanding over time. As each lecture is interconnected, students are strongly encouraged to attend all sessions. Every lecture contributes to a holistic understanding of the course's core content and learning objectives.

As the lectures will start punctually, please arrive at least five minutes before the class starts. ALL classes will be conducted face-to-face on NUS campuses. There will be no Zoom setup for concurrent online sessions and no lecture recordings posted for viewing, under the directive of the NUS Business School.

b) **Tutorials**

Tutorial questions will be based on materials covered in lectures in the earlier weeks, especially the immediate previous week. Suggested solutions to the tutorial questions will be uploaded by Tuesday of each week.

c) **Self-study questions with suggested answers** will be uploaded for each lecture. Students are encouraged to review these questions prior to attempting the tutorial questions, as they are designed to reinforce key concepts and support deeper understanding of the topics.

d) Required readings from the recommended textbook and Canvas, are recommended to be reviewed before the lecture.

6. Topics to be covered

- 1 Introduction to Managerial Accounting
 - 2 Cost behaviour, cost drivers and cost estimation
 - 3 Product costing systems
 - 4 Process costing and operation costing
 - 5 Service Costing
 - 6 Overhead Costing
 - 7 Activity-based costing and Activity-based management
 - 8 Budgeting systems
 - 9 Standard costing: direct material and direct labor
 - 10 Standard costing: flexible budgets and manufacturing overhead
 - 11 Managing and reporting performance
 - 12 Financial performance measures
 - 13 Strategic performance measurement systems
 - 14 Cost-volume-profit analysis
 - 15 Decision Making: Relevant Costs and Benefits
 - 16 Pricing and Product Mix Decisions
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Please refer to the Teaching Schedule, a separate document, for more information.

7. Academic Integrity

All university policies regarding student conducts apply in this class. Please refer to <http://nus.edu.sg/osa/resources/code-of-student-conduct>. All students are expected to understand and adhere to the standards of academic, professional, and personal integrity as stated. Any student who violates the standards will be subject to sanctions as outlined in the code. If you have any questions about the code, please consult the university administrative offices. Note that any plagiarism of tutorial answers (from any source) is a breach of academic integrity that will be penalized.

In this course, all tests and exams are individual efforts. Calculators are permitted but hand-held smart technology devices, programmable calculators or mobile phones are not permitted to be used during the test or exam. Note that any plagiarism of tutorial presentation answers (from any source) is a breach of academic integrity and will be penalized.

If you use ChatGPT or any other such AI tool in your work, you must provide a proper representation of how you used the tool and what prompts you used to generate output. Failure to cite its use constitutes academic misconduct. Further, as with any information source, be aware that minimal efforts yield low quality results. You will need to refine your work and fact check the output, as you would double-check information from any source. Further, you should be selective in how and when you use such tools instead of using it for each and every assignment you create.

To summarise:

1. Acknowledge your use of AI.
2. You remain responsible for the quality of your work and its appropriate representation.
3. 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: <http://nus.edu.sg/osa/resources/code-of-student-conduct>
- Academic Integrity Essentials: <https://libguides.nus.edu.sg/new2nus/acadintegrity#s-lib-ctab-22144949-4>
- Guidelines on the Use of AI Tools For Academic Work: <https://libguides.nus.edu.sg/new2nus/acadintegrity#s-lib-ctab-22144949-3>

8. Advisory

Work hard and hope you will have an enjoyable learning experience equipping you with managerial accounting knowledge of the business world.